

# Rancho Adobe Fire Protection District

11000 Main Street  
P. O. Box 1029  
Penngrove, California 94951

Telephone: (707) 795-6011  
Fax: (707) 795-5177  
www.rafd.org

**NOTICE & AGENDA OF THE REGULAR BOARD MEETING  
FEBRUARY 21, 2024 — 7:00 P.M.  
COTATI FIRE STATION - #1 EAST COTATI AVE.  
COTATI, CALIFORNIA**

**Assistance for the Disabled:** If you are disabled in any way and need accommodation to participate in the meeting, please call Jennifer Bechtold, Board Clerk, at 707-795-6011 for assistance so the necessary arrangements can be made.

The Board meeting agenda and all supporting documents are available for public review at 11000 Main Street, Penngrove, CA 94951, 72 hours in advance of a scheduled board meeting. Materials related to an item on this agenda submitted to the Board after distribution of the agenda packet, and not otherwise exempt from disclosure, will be made available for public inspection at the District Office at 11000 Main Street, Penngrove, during normal business hours, Tuesday through Friday, 9:00 a.m. – 5:00 p.m. Copies of supplemental materials distributed at the Board meeting will be available for public inspection at the meeting location.

**I. CALL TO ORDER / ROLL CALL / PLEDGE OF ALLEGIANCE**

*To speak on any item under discussion by the Board on this agenda, you may do so upon receiving recognition from the Chair. Time limitations on public testimony may be imposed at the discretion of the Chair in conformity with Board Meeting Policy Provisions 5010.100-5010.103 and 5010.110.*

**II. ORAL AND WRITTEN COMMUNICATIONS**

A. Citizen Business/Public Comments on Items not appearing on Agenda — *Public is advised to limit discussion to one presentation per individual and observe the time limit of 4 minutes. Please state your name and address for the record before making your presentation. **NOTE:** Any item raised by a member of the public which does not appear on the agenda but which may require Board action shall be referred to District staff for investigation and disposition unless the item requires action to be taken by the Board at the meeting during which it was raised and constitutes an emergency, or the need to take such action arose after the posting of the agenda within the meaning of Government Code Section 54954.2(b).*

B. Correspondence and/or Presentations

**III. APPROVAL OF MINUTES**

*The Board of Directors will review, amend and approve prior months' Board meeting minutes.*

A. Regular Meeting of January 17, 2024

**IV. CONSENT CALENDAR**

*Matters listed under the Consent Calendar are considered to be routine and will be enacted by one motion and one vote. There will be no separate discussion of these items. If the Board or the public desires discussion, that item will be removed from the Consent Calendar and will be considered separately.*

A. Ratification of Checks Issued

**V. ADMINISTRATIVE COMMUNICATIONS**

*An opportunity to report on individual activities related to District Business.*

- A. Firefighter's Union Report
- B. Firefighters' Association Report
- C. Chief's Report
- D. Director Reports
- E. Committee Reports
  - a. Finance/Budget

(Continued on next page)



**NOTICE & AGENDA OF THE REGULAR BOARD MEETING**  
**FEBRUARY 21, 2024 — 7:00 P.M.**  
**COTATI FIRE STATION - #1 EAST COTATI AVE**  
**COTATI, CALIFORNIA**

Page 2

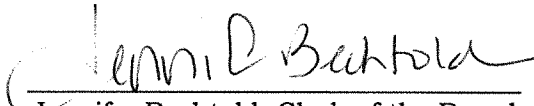
**VI. NEW BUSINESS**

- A. Discussion and Possible Action to Approve FY 2022/2023 Financial Audit  
*The Board of Directors will review final edits to FY 22/23 financial statements and possibly make a motion to approve the audit*
- B. Discussion and Approval to Draw Funds from Westamerica Bank Construction Loan in the Amount of \$563,500.00  
*The Board of Directors will discuss drawing the \$563,500 construction loan from Westamerica Bank and placing into the Rancho Adobe Fire District Facilities reserve account.*

**VII. DIRECTION ON FUTURE AGENDA ITEMS**

**VIII. ADJOURNMENT**

Certificate of Posting of the Agenda: I declare under penalty of perjury under the laws of the State of California that I am employed by the Rancho Adobe Fire District and that I caused this agenda to be posted on the bulletin boards at Station 1 (Cotati), Station 2 (Penngrove), Station 3 (Liberty), Cotati City Hall and the Penngrove U.S. Post Office on February 16, 2024.

  
\_\_\_\_\_  
Jennifer Bechtold, Clerk of the Board





# Rancho Adobe Fire Protection District

## Board of Directors Meeting

February 21, 2024

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# **APPROVAL OF MINUTES**





# Rancho Adobe Fire Protection District

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## DRAFT

**MINUTES OF THE REGULAR BOARD MEETING  
JANUARY 17, 2024 — 7:00 P.M.  
COTATI FIRE STATION - #1 EAST COTATI AVE.  
COTATI, CALIFORNIA**

**I. CALL TO ORDER / ROLL CALL / PLEDGE OF ALLEGIANCE**

President Mark Hemmendinger, called the Regular Board Meeting to order at 7:00 p.m. The agenda for this meeting was posted on January 12, 2024.

Directors Present: Mark Hemmendinger, Bob Moretti, Sage Howell, Ray Peterson, Bret Herman, Brian Proteau, Michael Gadoua

Minutes Conducted by: Jennifer Bechtold

The Pledge of Allegiance was said.

**II. ORAL AND WRITTEN COMMUNICATIONS**

A. Citizen Business/Public Comments on Items not appearing on Agenda

There was no public comment.

B. Correspondence and/or Presentations

There was no correspondence.

**III. APPROVAL OF MINUTES**

A. Regular Meeting of December 13, 2023

Motion moved by Mr. Herman to approve the minutes of December 13, 2024 and seconded by Mr. Howell.

Motion Carried: Aye 7 No 0 Abstain 0 Absent 0

**IV. CONSENT CALENDAR**

A. Ratification of Checks Issued

Motion moved by Mr. Gadoua to approve the consent calendar and seconded by Mr. Herman.

Motion Carried: Aye 7 No 0 Abstain 0 Absent 0

V. **ADMINISTRATIVE COMMUNICATIONS**

A. **Firefighter's Union Report**

Captain Eric Gromala said the Union is doing a lot of work on the tax measure and next steps are posting signs and working on social media messages.

B. **Firefighters' Association Report**

No report filed.

C. **Chief's Report**

Chief Veliquette reported the following information:

- We have an ambulance now stationed in Cotati - Medic 510.
- RAFA Christmas party was held in December.
- Calls: 4 fire, 107 EMS, 17 hazard, 14 service, 102 good intent, 14 false alarms and 2 special events.
- 2943 calls for service in 2023 compared to 2845 calls in 2022.
- Tax measure continues to move forward.
- SCFDA meeting on January 25<sup>th</sup>.
- Strategic planning at SSU on January 26<sup>th</sup>.

D. **Director Reports**

Mr. Hemmendinger stated there are four Directors up for election this year. Please let the District know early if you are not planning to run for re-election. He also commented he is stepping back from the budget committee and Mr. Moretti will take his place.

E. **Committee Reports**

a. **Finance/Budget**

Mr. Hemmendinger noted that at the six-month mark, we are mostly on track in benefits and wages, though overtime continues to impact our budget. Supplies and services have about 42% remaining, mostly because some expenses are paid at the start of the fiscal year. Property taxes are on target with 53% received.

VI. **NEW BUSINESS**

A. **Discussion and Review of FY 2022/2023 Financial Audit**

**Item was moved to follow Oral and Written Communications**

Mr. Hemmendinger introduced John Blomberg, CPA. He noted that no items of significance came up in the audit. Mr. Blomberg is currently working on some adjusting journal entries as well as the State Controllers report which is due at the end of January.

Mr. Hemmendinger asked for Note 3 C on page 22 to be corrected regarding the finance committee meetings. Those are held quarterly and as needed, at a location to be determined. Mr. Blomberg will update the language with our current policy language.

VII. **DIRECTION ON FUTURE AGENDA ITEMS**

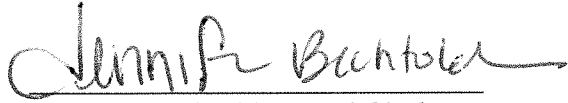
- **Schedule a budget meeting mid-February**

VIII. **ADJOURNMENT**

With no further business to discuss, the Regular Board meeting was adjourned at 7:43 p.m.

Motion moved by Mr. Howell and seconded by Mr. Herman.  
Motion Carried: Aye 7 No 0 Abstain 0 Absent 0

Respectfully submitted,

A handwritten signature in cursive script that reads "Jennifer Bechtold". The signature is written in black ink and has a long, sweeping tail that extends to the right.

Jennifer Bechtold, Board Clerk



# CONSENT CALENDAR



# Rancho Adobe Fire Protection District



1100 Main Street  
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## RATIFICATION OF WARRANTS AND PAYROLL

FOR THE REGULAR MEETING OF FEBRUARY 21, 2024

In accordance with Government Code Section 37208, ratification of the following warrant amounts are presented to the Fire District Board:

Regular Payable Checks:	\$245,504.19
Payroll Checks:	\$100,632.66
Total All Disbursements:	\$346,136.85

All individual warrants and warrant registers are available for review by the board members or the public upon request. Payroll registers are confidential and not available for individual review in accordance with State Law.

The necessary internal controls are in place to safeguard the District's in conformance with Generally Accepted Accounting Principles, sound business practices and prudent budgetary principles. Payroll documents and warrants invoices have been reviewed and approved by the appropriate Department Head, Fire Chief and Department Bookkeeper or Accountant before payment.



Clerk of the Board



Date





# Check Detail

January 30, 2024

Type	Num	Date	Name	Account	Paid Amount
ACH	ACH	01/30/2024	CALPERS SUPPLEMENTAL INCOME PLANS	1035 - Summit State Bank - Operating	
			5923 - CalPERS		-8,780.00
					-8,780.00
ACH	ACH	01/30/2024	CalPERS FISCAL SERVICES DIVISION	1035 - Summit State Bank - Operating	
			5923 - CalPERS		-2,209.49
					-2,209.49
ACH	ACH	01/30/2024	CalPERS FISCAL SERVICES DIVISION	1035 - Summit State Bank - Operating	
			5923 - CalPERS		-53,869.61
					-53,869.61
ACH	ACH	01/30/2024	CalPERS FISCAL SERVICES DIVISION	1035 - Summit State Bank - Operating	
			5923 - CalPERS		-32,126.06
					-32,126.06
Bill Pmt -Check	6031	01/30/2024	RANCHO ADOBE PAID FIREFIGHTERS	1035 - Summit State Bank - Operating	
Bill	January 2024	01/30/2024	5910 - Full-Time Personnel		-3,647.50
					-3,647.50

**TOTAL CHECKS ISSUED: 100,632.66**

Authorized By:

*Jeff Veliquette*

Print Name

*James Dewarloo*

Print Name

*Jeff*

Sign

*[Signature]*

Sign

*Fire Chief*

Title

*Battalion Chief*

Title



**Rancho Adobe Fire Protection District**  
**Check Detail**  
**February 14, 2024**

12:55 PM  
 02/14/24

Type	Num	Date	Name	Account	Paid Amount
Bill Pmt -Check	6049	02/14/2024	ALLSTAR FIRE EQUIPMENT	1035 · Summit State Bank - Operating	
Bill	Inv# 25336	02/14/2024		6881 · Safety Equipment	-4,918.80
Bill Pmt -Check	6050	02/14/2024	AMERICAN RIVER BENEFIT ADMINISTRATORS	1035 · Summit State Bank - Operating	
Bill	March 2024	02/14/2024		5933 · Life Insurance	-347.10
Bill Pmt -Check	6051	02/14/2024	AT&T	1035 · Summit State Bank - Operating	
Bill	9391035607/5608	02/14/2024		6040 · Communications	-218.77
Bill Pmt -Check	6052	02/14/2024	ATKINSON, ANDELSON, LOYA, RUUD & ROMC	1035 · Summit State Bank - Operating	
Bill	Inv# 700518	02/14/2024		6610 · Legal Services	-3,793.13
Bill Pmt -Check	6053	02/14/2024	CYPRESS DENTAL ADMINISTRATORS	1035 · Summit State Bank - Operating	
Bill	Inv# 20240210000584	02/14/2024		5932 · Dental Insurance	-2,447.55
Bill Pmt -Check	6054	02/14/2024	Dana Hampson	1035 · Summit State Bank - Operating	
Bill	Inv#RAFD-2401	02/14/2024		6461 · Operational Expense	-2,920.99

**Rancho Adobe Fire Protection District**  
**Check Detail**  
 February 14, 2024

12:55 PM  
02/14/24

Bill Pmt -Check	6055	02/14/2024	dmi NETWORKING	1035 · Summit State Bank - Operating	
Bill	Inv# 59344	02/14/2024		6889 · Computer Software and Equipment	<u>-1,035.00</u> -1,035.00
Bill Pmt -Check	6056	02/14/2024	H AND S ASSOCIATES	1035 · Summit State Bank - Operating	
Bill	Inv# 1466	02/14/2024		6590 · Contracted FM Services	<u>-1,837.50</u> -1,837.50
Bill Pmt -Check	6057	02/14/2024	HERB WANDEL	1035 · Summit State Bank - Operating	
Bill	Reimbursement	02/14/2024		6155 · Apparatus Maintenance	<u>-156.70</u> -156.70
Bill Pmt -Check	6058	02/14/2024	ITS PERSONNEL, P.C.	1035 · Summit State Bank - Operating	
Bill	Inv# 2500	02/14/2024		6610 · Legal Services	<u>-8,220.03</u> -8,220.03
Bill Pmt -Check	6059	02/14/2024	IT HUB	1035 · Summit State Bank - Operating	
Bill	Inv# 5727	02/14/2024		6889 · Computer Software and Equipment	<u>-890.00</u> -890.00
Bill Pmt -Check	6060	02/14/2024	KAISER PERMANENTE	1035 · Summit State Bank - Operating	
Bill	March 2024	02/14/2024		5930 · Health Insurance	<u>-27,382.00</u> -27,382.00
Bill Pmt -Check	6061	02/14/2024	LIFE ASSIST	1035 · Summit State Bank - Operating	
Bill	Inv# 1400718	02/14/2024		6260 · Medical Supplies	<u>-111.70</u> -111.70

**Rancho Adobe Fire Protection District**  
**Check Detail**  
 February 14, 2024

12:55 PM  
02/14/24

Bill Pmt -Check	6062	02/14/2024	LN CURTIS & SONS	1035 · Summit State Bank - Operating	
Bill	Inv# 789509	02/14/2024		6022 · Safety Clothing	<u>-2,196.34</u> -2,196.34
Bill Pmt -Check	6063	02/14/2024	MATHESON TRI-GAS INC.	1035 · Summit State Bank - Operating	
Bill	Inv#29133894/29133663	02/14/2024		6260 · Medical Supplies	<u>-267.57</u> -267.57
Bill Pmt -Check	6064	02/14/2024	MORGAN DE JONG	1035 · Summit State Bank - Operating	
Bill	Reimbursement	02/14/2024		6180 · Building Maintenance	<u>-155.62</u> -155.62
Bill Pmt -Check	6065	02/14/2024	NICK BARBIERI TRUCKING INC.	1035 · Summit State Bank - Operating	
Bill	Inv#0125422	02/14/2024		7201 · Fuel	<u>-2,216.65</u> -2,216.65
Bill Pmt -Check	6066	02/14/2024	PENNGROVE WATER CO	1035 · Summit State Bank - Operating	
Bill	Acct #P-549/P-554	02/14/2024		7320 · Utilities	<u>-235.88</u> -235.88
Bill Pmt -Check	6067	02/14/2024	PG&E	1035 · Summit State Bank - Operating	
Bill	Mult Accts	02/14/2024		7320 · Utilities	<u>-3,405.80</u> -3,405.80
Bill Pmt -Check	6068	02/14/2024	R.P. EQUIPMENT	1035 · Summit State Bank - Operating	
Bill	Mult Inv's	02/14/2024		6155 · Apparatus Maintenance	<u>-3,104.93</u> -3,104.93

# Rancho Adobe Fire Protection District Check Detail February 14, 2024

Bill Pmt -Check	6069	02/14/2024	SPECIAL DISTRICTS RISK MANAGEMENT AUT 1035 · Summit State Bank - Operating		
Bill	Inv# 74994	02/14/2024	6100 · Property & Liability Insurance	-457.88	-457.88
Bill Pmt -Check	6070	02/14/2024	1035 · Summit State Bank - Operating		
Bill	Inv# 76450	02/14/2024	6461 · Operational Expense	-24.35	-24.35
Bill Pmt -Check	6071	02/14/2024	1035 · Summit State Bank - Operating		
Bill	Inv# 2024-M112	02/14/2024	6461 · Operational Expense	-450.00	-450.00
Bill Pmt -Check	6072	02/14/2024	1035 · Summit State Bank - Operating		
Bill	January Visa	02/14/2024	Umpqua Bank Credit Card	-11,963.74	-11,963.74

**TOTAL CHECKS ISSUED: 78,758.03**

Authorized By:

*Jeff Valby*  
Print Name

*[Signature]*  
Sign

*Fia Chief*  
Title

*James Denton*  
Print Name

*[Signature]*  
Sign

*Battalion Chief*  
Title

Check Detail

January 26 - 30, 2024

01/30/24

Type	Num	Date	Name	Account	Paid Amount
ACH	ACH	01/26/2024	BNY MELLON	1035 · Summit State Bank - Operating	
Bill Pmt -Check	6032	01/30/2024	ATKINSON, ANDELSON, LOYA, RUIUD & ROM	1035 · Summit State Bank - Operating	-64,524.25
Bill	Inv# 703697	01/30/2024		7945 · Pension Obligation Bond - Int.	-64,524.25
Bill Pmt -Check	6033	01/30/2024	BLOMBERG & GRIFFIN	1035 · Summit State Bank - Operating	-4,328.63
Bill	Inv# 11305	01/30/2024		6610 · Legal Services	-4,328.63
Bill Pmt -Check	6034	01/30/2024	BRADY INDUSTRIES	1035 · Summit State Bank - Operating	-8,445.00
Bill	Inv#592758/8561004	01/30/2024		6630 · Annual Audit Charges	-8,445.00
Bill Pmt -Check	6035	01/30/2024	CASEY GRAY	1035 · Summit State Bank - Operating	-119.18
Bill	Reimbursement	01/30/2024		6400 · Office Supplies	-119.18
Bill Pmt -Check	6036	01/30/2024	ERIC HENNEBERQUE	1035 · Summit State Bank - Operating	-300.00
Bill	Reimbursement	01/30/2024		6022 · Safety Clothing	-300.00
Bill Pmt -Check	6036	01/30/2024	ERIC HENNEBERQUE	1035 · Summit State Bank - Operating	-90.87
Bill	Reimbursement	01/30/2024		7120 · Training Expense	-90.87

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# Check Detail

January 26 - 30, 2024

Bill Pmt -Check	6037	01/30/2024	GONE FOR GOOD	1035 · Summit State Bank - Operating	-50.00
Bill	Inv#NCCRAFP 123123	01/30/2024		6461 · Operational Expense	-50.00
Bill Pmt -Check	6038	01/30/2024	H AND S ASSOCIATES	1035 · Summit State Bank - Operating	
Bill	Inv# 1456	01/30/2024		6590 · Contracted FM Services	-1,925.00
Bill Pmt -Check	6039	01/30/2024	ITS PERSONNEL, P.C.	1035 · Summit State Bank - Operating	-1,925.00
Bill	Inv# 2485	01/30/2024		6610 · Legal Services	-8,772.54
Bill Pmt -Check	6040	01/30/2024	KYOCERA DOCUMENT SOLUTIONS NOR	1035 · Summit State Bank - Operating	-8,772.54
Bill	Inv# 5028272929	01/30/2024		6820 · Rent/Lease Equipment	-190.61
Bill Pmt -Check	6041	01/30/2024	LN CURTIS & SONS	1035 · Summit State Bank - Operating	-190.61
Bill	Inv# 783828	01/30/2024		6881 · Safety Equipment	-4,813.21
Bill Pmt -Check	6042	01/30/2024	MATT ACHEN	1035 · Summit State Bank - Operating	-4,813.21
Bill	Reimbursement	01/30/2024		7120 · Training Expense	-90.87
Bill Pmt -Check	6043	01/30/2024	PG&E	1035 · Summit State Bank - Operating	-90.87
Bill	Multiple Accts	01/30/2024		7320 · Utilities	-2,048.13
					-2,048.13



# Check Detail

January 26 - 30, 2024

01/30/24

Bill Pmt -Check	6044	01/30/2024	SMOTHERS	1035 · Summit State Bank - Operating	-1,232.06
Bill	Inv#892906/891779	01/30/2024		6155 · Apparatus Maintenance	-1,232.06
Bill Pmt -Check	6045	01/30/2024	SONOMA VALLEY FIRE & RESCUE AUTHORIT	1035 · Summit State Bank - Operating	
Bill	Inv# 1166	01/30/2024		6140 · Equipment Maintenance	-630.00
Bill Pmt -Check	6046	01/30/2024	STANDARD INSURANCE COMPANY	1035 · Summit State Bank - Operating	
Bill	February 2024	01/30/2024		5931 · Disability Insurance	-841.00
Bill Pmt -Check	6047	01/30/2024	STRATA a/p, INC.	1035 · Summit State Bank - Operating	
Bill	Inv# 7268	01/30/2024		9510 · Building Improvements	-1,876.20
Bill Pmt -Check	6048	01/30/2024	VISION SERVICE PLAN	1035 · Summit State Bank - Operating	
Bill	February 2024	01/30/2024		5934 · Vision Insurance	-396.43

**TOTAL CHECKS ISSUED: 100,673.98**

### Authorized By:

*Jeff Valiguet*  
 \_\_\_\_\_  
 Print Name

*James Deueloo*  
 \_\_\_\_\_  
 Print Name

*[Signature]*  
 \_\_\_\_\_  
 Sign

*[Signature]*  
 \_\_\_\_\_  
 Sign

*Kia Chief*  
 \_\_\_\_\_  
 Title

*Battalion Chief*  
 \_\_\_\_\_  
 Title



1:53 PM  
01/17/24

# Rancho Adobe Fire Protection District Check Detail

January 17, 2024

Type	Num	Date	Name	Account	Paid Amount
Bill Pmt -Check	6019	01/17/2024	CITY OF PETALUMA FIRE DEPT. TRAINING	1035 · Summit State Bank - Operating	
Bill	Inv# 2022-01	01/17/2024		7120 · Training Expense	-900.00
Bill Pmt -Check	6020	01/17/2024	CYPRESS DENTAL ADMINISTRATORS	1035 · Summit State Bank - Operating	
Bill	February 2024	01/17/2024		5932 · Dental Insurance	-2,628.85
Bill Pmt -Check	6021	01/17/2024	dmi NETWORKING	1035 · Summit State Bank - Operating	
Bill	Inv# 59095	01/17/2024		6889 · Computer Software and Equipment	-1,035.00
Bill Pmt -Check	6022	01/17/2024	KAISER (OCCUPATIONAL HEALTH)	1035 · Summit State Bank - Operating	
Bill	G#320901054043	01/17/2024		6650 · Health Services	-345.00
Bill Pmt -Check	6023	01/17/2024	KAISER PERMANENTE	1035 · Summit State Bank - Operating	
Bill	Feb. 2024	01/17/2024		5930 · Health Insurance	-30,248.00
Bill Pmt -Check	6024	01/17/2024	LIFE ASSIST	1035 · Summit State Bank - Operating	
Bill	Inv# 1394693	01/17/2024		6260 · Medical Supplies	-234.41

**Rancho Adobe Fire Protection District**  
**Check Detail**  
**January 17, 2024**

1:53 PM  
01/17/24

Bill Pmt -Check	6025	01/17/2024	NAPA AUTO	1035 · Summit State Bank - Operating	
Bill	Inv# 232110	01/17/2024		6155 · Apparatus Maintenance	-146.13
					<u>-146.13</u>
Bill Pmt -Check	6026	01/17/2024	NICK BARBIERI TRUCKING INC.	1035 · Summit State Bank - Operating	
Bill	Inv# 0084982	01/17/2024		7201 · Fuel	-1,910.41
					<u>-1,910.41</u>
Bill Pmt -Check	6027	01/17/2024	R.P. EQUIPMENT	1035 · Summit State Bank - Operating	
Bill	Inv# 5267	01/17/2024		6155 · Apparatus Maintenance	-862.42
					<u>-862.42</u>
Bill Pmt -Check	6028	01/17/2024	REDCOM	1035 · Summit State Bank - Operating	
Bill	Inv# Q3 2023-24	01/17/2024		6889 · Computer Software and Equipment	-3,988.25
				6526 · Dispatch Service-Redcom	-5,006.18
				6889 · Computer Software and Equipment	-1,312.50
					<u>-10,306.93</u>
Bill Pmt -Check	6029	01/17/2024	SONOMA CO. FIRE DISTRICTS ASSOCIATION	1035 · Summit State Bank - Operating	
Bill	1/25/24 Dinner Mtg.	01/17/2024		7000 · Board Expense	-200.00
					<u>-200.00</u>
Bill Pmt -Check	6030	01/17/2024	UMPQUA BANK	1035 · Summit State Bank - Operating	
Bill	Dec. Visa	01/17/2024		Umpqua Bank Credit Card	-17,255.03
					<u>-17,255.03</u>

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Rancho Adobe Fire Protection District  
Check Detail  
January 17, 2024

TOTAL CHECKS ISSUED: 66,072.18

Authorized By:

James Deurloo

Print Name

Jeff Young

Print Name



Sign



Sign

Battalion chief

Title

File Chief

Title



**Account Summary**

Billing Cycle		01/31/2024
Days In Billing Cycle		31
Previous Balance		\$17,255.03
Purchases	+	\$14,923.49
Cash	+	\$0.00
Balance Transfers	+	\$0.00
Special	+	\$0.00
Credits	-	\$2,959.75-
Payments	-	\$17,255.03-
Other Charges	+	\$0.00
Finance Charges	+	\$0.00

**NEW BALANCE** **\$11,963.74**

**Credit Summary**

Total Credit Line	\$250,000.00
Available Credit Line	\$238,036.26
Available Cash	\$0.00
Amount Over Credit Line	\$0.00
Amount Past Due	\$0.00
Disputed Amount	\$0.00

**Account Inquiries**

- Call us at: (866) 777-9013  
Lost or Stolen Card: (866) 839-3485
- Go to [www.umpquabank.com](http://www.umpquabank.com)
- Write us at PO BOX 35142 - LB1181, SEATTLE, WA 98124-5142

**Payment Summary**

<b>NEW BALANCE</b>	<b>\$11,963.74</b>
<b>MINIMUM PAYMENT</b>	<b>\$11,963.74</b>
<b>PAYMENT DUE DATE</b>	<b>02/25/2024</b>

*NOTE: Grace period to avoid a finance charge on purchases, pay entire new balance by payment due date. Finance charge accrues on cash advances until paid and will be billed on your next statement.*

**Corporate Activity**

<b>TOTAL CORPORATE ACTIVITY</b>				<b>\$19,713.29-</b>
Trans Date	Post Date	Reference Number	Transaction Description	Amount
01/22	01/22	0000000LXB2401221640008	PAYMENT - THANK YOU	\$17,255.03-
01/26	01/26	70005604026777026150904	REBATE CREDIT	\$2,458.26-

**Cardholder Account Summary**

<b>VIRTUAL ACCT BECHTOLD</b> ####-####-####-6806	<b>Payments &amp; Other Credits</b> \$0.00	<b>Purchases &amp; Other Charges</b> \$4,573.77	<b>Cash Advances</b> \$0.00	<b>Total Activity</b> \$4,573.77
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**Cardholder Account Detail**

Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
01/01	01/03	PPLN01	24071054002939146469125	SP147 PENNGROVE STATIO 707-2290555 CA	\$255.00
01/01	01/03	PPLN01	24071054002939143372777	CITY OF COTATI ONLINE 707-6653631 CA	\$737.75
01/09	01/10	PPLN01	24492154010027887239193	MISSION LINEN 805-963-1841 CA	\$110.23

PLEASE DETACH COUPON AND RETURN PAYMENT USING THE ENCLOSED ENVELOPE - ALLOW UP TO 7 DAYS FOR RECEIPT

UMPQUA BANK  
 PO BOX 35142 - LB1181  
 SEATTLE WA 98124-5142



**Account Number**  
 ####-####-####-6068

Check box to indicate name/address change on back of this coupon

<b>Closing Date</b>	<b>New Balance</b>	<b>Total Minimum Payment Due</b>	<b>Payment Due Date</b>
01/31/24	\$11,963.74	\$11,963.74	02/25/24

AMOUNT OF PAYMENT ENCLOSED

\$ 11,963.74

BL ACCT 00002716-10000000  
 RANCHO ADOBE FIRE DIST  
 PO BOX 1029  
 PENNGROVE CA 94951

e-Statement



MAKE CHECK PAYABLE TO:

UMPQUA BANK COMMERCIAL CARD OPS  
 PO BOX 35142 - LB1181  
 SEATTLE WA 98124-5142

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IMPORTANT INFORMATION

Finance Charge Calculation Methods and Computation of Average Daily Balance Subject to Finance Charge: The Finance Charge Calculation Method applicable to your account for Cash Advances and Credit Purchases of goods and services that you obtain through the use of your card is specified on the front side of this statement and explained below:

Method A - Average Daily Balance (including current transactions): The Finance Charge on purchases begins on the date the transaction posted to your account. The Finance Charge on Cash Advances begins on the date you obtained the cash advance, or the first day of the billing cycle within which it is posted to your account, whichever is later. There is no grace period.

The Finance Charges for a billing cycle are computed by applying the Periodic Rate to the "average daily balance" of your account. To get the average daily balance, we take the beginning balance of your account each day, add any new purchases or cash advances, and subtract any payments, credits, non-accruing fees, and unpaid finance charges. This gives us the daily balance. Then we add up all the daily balances for the billing cycle and divide the total by the number of days in the billing cycle.

Method E - Average Daily Balance (excluding current transactions): To avoid incurring an additional Finance Charge on the balance of purchases (and cash advances if Method E is specified as applicable to cash advances) reflected on your monthly statement, you must pay the New Balance shown on your monthly statement on or before the Payment Due Date. The grace period for the New Balance of purchases extends to the Payment Due Date.

The Finance Charges for a billing cycle are computed by applying the Periodic Rate to the "average daily balance" of purchases (and if applicable, cash advances). To get the average daily balance, we take the beginning balance of your account each day and subtract any payments, credits, non-accruing fees, and unpaid finance charges. We do not add in any new purchases or cash advances. This gives us the daily balance. Then we add up all the daily balances for the billing cycle and divide the total by the number of days in the billing cycle.

Method G - Average Daily Balance (including current transactions): To avoid incurring an additional Finance Charge on the balance of purchases (and cash advances, if Method G is specified as applicable to cash advances) reflected on your monthly statement and, on any new purchases (and if applicable, cash advances) appearing on your next monthly statement, you must pay the New Balance, shown on your monthly statement, on or before the Payment Due Date. The grace period for the New Balance of purchases extends to the Payment Due Date.

The Finance Charges for a billing cycle are computed by applying the Periodic Rate to the "average daily balance" of purchases (and if applicable, cash advances). To get the average daily balance, we take the beginning balance of your account each day, add any new purchases or cash advances, and subtract any payments, credits, non-accruing fees, and unpaid finance charges. This gives us the daily balance. Then we add up all the daily balances for the billing cycle and divide the total by the number of days in the billing cycle.

Payment Crediting and Credit Balance: Payments received at the location specified on the front of the statement after the phrase "MAKE CHECK PAYABLE TO" will be credited to the account specified on the payment coupon as of the date of receipt. Payments received at a different location or payments that do not conform to the requirements set forth on or with the periodic statement (e.g. missing payment stub, payment envelope other than as provided with your statement, multiple checks or multiple coupons in the same envelope) may be subject to delay in crediting, but shall be credited within five days of receipt. If there is a credit balance due on your account, you may request in writing, a full refund. Submit your request to the Account Inquiries address on the front of this statement.

By sending your check, you are authorizing the use of the information on your check to make a one-time electronic debit from the account on which the check is drawn. This electronic debit, which may be posted to your account as early as the date your check is received, will be only for the amount of your check. The original check will be destroyed and we will retain the image in our records. If you have questions please call the customer service number on the front of this billing statement.

Closing Date: The closing date is the last day of the billing cycle; all transactions received after the closing date will appear on your next statement.

Annual Fee: If your account has been assessed an annual fee, you may avoid paying this annual fee by sending written notification of termination within 30 days following the mailing date of this bill. Submit your request to the Account Inquiries address on the front of this statement. You may use your card(s) during this 30 day period but immediately thereafter must send your card(s), which you have cut in half, to this same address.

Negative Credit Reports: You are hereby notified that a negative credit report reflecting on your credit record may be submitted to a credit reporting agency if you fail to fulfill the terms of your credit obligations.

BILLING RIGHTS SUMMARY

In Case of Errors or Inquiries About Your Bill: If you suspect there is an error on your account or you need information about a transaction on your bill, send your written inquiry to the Account Inquiries address on the front of this statement within 60 days of the date of the statement containing the transaction in question. You may telephone us, however a written request is required to preserve your rights.

In your letter, give us the following information:

- Your name and account number.
The dollar amount of the suspected error.
Describe the error and explain, if you can, why you believe there is an error. If you need more information, describe the item you are unsure about.

You do not have to pay any amount in question while we are investigating, but you are still obligated to pay the parts of your bill that are not in question. While we investigate your question, we cannot report you as delinquent or take any action to collect the amount you question.

Please provide a legal document evidencing your name change, such as a court document. Please use blue or black ink to complete form

NAME CHANGE

Last
First Middle

ADDRESS CHANGE

Street

City State ZIP Code

Home Phone ( ) - Business Phone ( ) -

Cell Phone ( ) - E-mail Address

SIGNATURE REQUIRED TO AUTHORIZE CHANGES

Signature



Cardholder Account Detail Continued					
Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
01/11	01/11	PPLN01	24692164011100746510785	COMCAST CALIFORNIA 800-COMCAST CA	\$232.45
01/11	01/12	PPLN01	24692164011100868384340	VZWRLSS*APOCC VISB 800-922-0204 FL	\$442.26
01/11	01/12	PPLN01	24755424011280114153483	PRIMO WATER FL 800-7285508 FL	\$3.99
01/13	01/14	PPLN01	24755424013280130842703	PRIMO WATER FL 800-7285508 FL	\$51.44
01/12	01/14	PPLN01	24906414012191414236944	TMX*Terminix Intl 800-8376464 TN	\$117.00
01/17	01/18	PPLN01	24492154018027847470930	MISSION LINEN 805-963-1841 CA	\$110.23
01/18	01/19	PPLN01	24941664018206015954686	RECOLOGY SONOMA MARIN 415-875-1000 CA	\$270.20
01/18	01/19	PPLN01	24941664018206015954694	RECOLOGY SONOMA MARIN 415-875-1000 CA	\$226.72
01/18	01/19	PPLN01	24941664018206015936766	RECOLOGY SONOMA MARIN 415-875-1000 CA	\$113.33
01/20	01/21	PPLN01	24692164020107657499261	GOOGLE *YouTube TV g.co/helppay# CA	\$102.98
01/23	01/24	PPLN01	24055234024812412411166	ATT* BILL PAYMENT 800-331-0500 TX	\$378.01
01/24	01/25	PPLN01	24692164024100755889356	NFPA NATL FIRE PROTECT 800-344-3555 MA	\$103.49
01/24	01/26	PPLN01	24247604025500593899943	ACTIVE911 INC 541-223-7992 OR	\$742.50
01/28	01/28	PPLN01	24692164028103858165985	COMCAST CALIFORNIA 800-COMCAST CA	\$260.04
01/27	01/28	PPLN01	24755424027280279931782	PRIMO WATER FL 800-7285508 FL	\$51.44
01/30	01/30	PPLN01	24692164030105383047477	COMCAST CALIFORNIA 800-COMCAST CA	\$264.71

Cardholder Account Summary					
<b>JAMES DEURLOO</b> ##### 6118		<b>Payments &amp; Other Credits</b> <b>\$501.49-</b>	<b>Purchases &amp; Other Charges</b> <b>\$4,008.91</b>	<b>Cash Advances</b> <b>\$0.00</b>	<b>Total Activity</b> <b>\$3,507.42</b>

Cardholder Account Detail					
Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
12/31	01/01	PPLN01	24801973365872247527062	FRIEDMAN'S HOME IMPROVEM PETALUMA CA	\$15.46
12/30	01/01	PPLN01	24427333365710001419665	ROTTEN ROBBIE #62 SEBASTOPOL CA	\$62.29
01/01	01/02	PPLN01	24801974001872792558155	FRIEDMAN'S HOME IMPROVEM PETALUMA CA	\$7.80
01/03	01/04	PPLN01	24492154003719855310332	ADOBE *PRODUCTS 408-536-6000 CA	\$19.99
01/05	01/07	PPLN01	24427334006710001549118	ROTTEN ROBBIE #62 SEBASTOPOL CA	\$69.84
01/07	01/08	PPLN01	24801974007872080459896	FRIEDMAN'S HOME IMPROVEM PETALUMA CA	\$76.06
01/06	01/08	PPLN01	24137464007300712277293	OFFICE DEPOT #2256 ROHNERT PARK CA	\$28.55
01/07	01/09	PPLN01	24692164008108535801328	LOWES #01901* COTATI CA	\$78.77
01/10	01/11	PPLN01	24692164010100115852025	COSTCO *BUS DELIV 823 510-259-6600 CA	\$530.15
01/10	01/11	PPLN01	24692164010100115852033	COSTCO *BUS DELIV 823 510-259-6600 CA	\$367.28
01/11	01/11		74692164011100702638443	CREDIT VOUCHER	\$367.28-
01/11	01/12	PPLN01	24492154011713234479298	COSTCO *BUS DELIV 823 510-259-6600 CA	\$119.88
01/11	01/12		74492154011715253408608	ADOBE INC. 408-536-6000 CA	\$14.66-
01/12	01/14	PPLN01	24692164012101738292027	CREDIT VOUCHER	\$14.66-
01/12	01/14	PPLN01	24692164012101738292027	ADOBE *PRODUCTS 4085366000 CA	\$367.56
01/11	01/14	PPLN01	24427334012710001526407	COSTCO *BUS DELIV 823 510-259-6600 CA	\$91.54
01/12	01/14	PPLN01	24492154012717422621479	ROTTEN ROBBIE #62 SEBASTOPOL CA	\$155.88
01/13	01/15	PPLN01	24692164014103467509199	ADOBE INC. 408-536-6000 CA	\$489.41
01/15	01/15		74492154015717825401794	THE HOME DEPOT 641 ROHNERT PARK CA	\$119.55-
01/17	01/19	PPLN01	24427334018710001391277	CREDIT VOUCHER	\$119.55-
01/19	01/21	PPLN01	24692164019107130392599	ADOBE INC. 4085366000 CA	\$80.56
01/23	01/25	PPLN01	24427334024710001320856	ROTTEN ROBBIE #62 SEBASTOPOL CA	\$1,310.69
01/29	01/31	PPLN01	24427334030710001378955	LOWES #00907* 866-483-7521 NC	\$76.82
				ROTTEN ROBBIE #62 SEBASTOPOL CA	\$60.38

**Cardholder Account Summary**

<b>TIM CALDWELL</b> #### #### #### 2629	<b>Payments &amp; Other Credits</b> \$0.00	<b>Purchases &amp; Other Charges</b> \$311.88	<b>Cash Advances</b> \$0.00	<b>Total Activity</b> \$311.88
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**Cardholder Account Detail**

Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
01/16	01/17	PPLN01	24692164016105108187143	LOWES #01901* COTATI CA	\$72.95
01/26	01/28	PPLN01	24034544026002860633646	76 - PETALUMA 88 INC PETALUMA CA	\$77.78
01/26	01/29	PPLN01	24426294028030091367409	Northbay Sourdough Deli Cotati CA	\$161.15

**Cardholder Account Summary**

<b>MORGAN DEJONG</b> #### #### #### 0982	<b>Payments &amp; Other Credits</b> \$0.00	<b>Purchases &amp; Other Charges</b> \$325.46	<b>Cash Advances</b> \$0.00	<b>Total Activity</b> \$325.46
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**Cardholder Account Detail**

Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
01/16	01/17	PPLN01	24692164016104929568656	LOWES #01901* COTATI CA	\$52.47
01/16	01/17	PPLN01	24692164017105250402620	CHEVRON 0212047 COTATI CA	\$96.69
01/25	01/26	PPLN01	24055234026400759000376	OIL STOP 2 ROHNERT PARK CA	\$176.30

**Cardholder Account Summary**

<b>HERB WANDEL</b> #### #### #### 4009	<b>Payments &amp; Other Credits</b> \$0.00	<b>Purchases &amp; Other Charges</b> \$918.07	<b>Cash Advances</b> \$0.00	<b>Total Activity</b> \$918.07
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**Cardholder Account Detail**

Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
01/02	01/03	PPLN01	24801974002726892582169	COAST COUNTIES PETERBILT 7078372727 CA	\$131.06
01/04	01/05	PPLN01	24692164004105647771302	CHEVRON 0212047 COTATI CA	\$102.25
01/10	01/11	PPLN01	24692164010100374601964	CHEVRON 0212047 COTATI CA	\$93.64
01/16	01/17	PPLN01	24692164016104941468984	CHEVRON 0212047 COTATI CA	\$91.56
01/17	01/18	PPLN01	24055234018400755000099	OIL STOP 2 ROHNERT PARK CA	\$202.37
01/20	01/21	PPLN01	24692164020108118280415	CHEVRON 0212047 COTATI CA	\$80.57
01/20	01/22	PPLN01	24137464021300695711468	AUTOZONE #4014 ROHNERT PARK CA	\$87.18
01/22	01/23	PPLN01	24692164022109554824110	CHEVRON 0212047 COTATI CA	\$52.48
01/28	01/29	PPLN01	24692164028104343259581	CHEVRON 0212047 COTATI CA	\$76.96

**Cardholder Account Summary**

<b>JEFF VELIQUETTE</b> #### #### #### 8935	<b>Payments &amp; Other Credits</b> \$0.00	<b>Purchases &amp; Other Charges</b> \$636.07	<b>Cash Advances</b> \$0.00	<b>Total Activity</b> \$636.07
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**Cardholder Account Detail**

Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
01/05	01/07	PPLN01	24316054006548454216571	SHELL OIL 57444218606 ROHNERT PARK CA	\$113.33
01/12	01/14	PPLN01	24435244012027017071943	JAVAMORE CAFE PENNGROVE CA	\$23.44
01/25	01/26	PPLN01	24692164025101920905381	CHEVRON 0094081 PETALUMA CA	\$106.56
01/26	01/28	PPLN01	24231684027837000711156	SAFEWAY #0918 ROHNERT PARK CA	\$71.11
01/26	01/28	PPLN01	24692164027103027608106	PEETS #20602 COTATI CA	\$59.90
01/25	01/28	PPLN01	24164074026105001488257	STAPLES 00113530 PETALUMA CA	\$111.92
01/26	01/29	PPLN01	24426294028017023377317	New York Bagel ROHNERT PARK CA	\$20.69
01/30	01/31	PPLN01	24000974030028001694893	THE UPS STORE 2795 707-7951328 CA	\$129.12

**Cardholder Account Summary**

<b>JIMMY BERNAL</b> #### #### #### 9391	<b>Payments &amp; Other Credits</b> \$0.00	<b>Purchases &amp; Other Charges</b> \$21.64	<b>Cash Advances</b> \$0.00	<b>Total Activity</b> \$21.64
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**Cardholder Account Detail**

Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
01/18	01/19	PPLN01	24692164018106656972108	CHEVRON 0098548 PETALUMA CA	\$21.64

Cardholder Account Summary				
MICHAEL PORTER #### #### #### 2447	Payments & Other Credits \$0.00	Purchases & Other Charges \$67.96	Cash Advances \$0.00	Total Activity \$67.96

Cardholder Account Detail					
Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
01/19	01/19	PPLN01	24011344019000012047146	AMAZON RET* 9182- IPAD WWW.AMAZON.CO WA	\$67.96

Cardholder Account Summary				
JENNIFER BECHTOLD #### #### #### 5900	Payments & Other Credits \$0.00	Purchases & Other Charges \$2,061.44	Cash Advances \$0.00	Total Activity \$2,061.44

Cardholder Account Detail					
Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
01/04	01/05	PPLN01	24431064004083743145242	AMZN MKTP US*ED7NI2J63 SEATTLE WA	\$27.66
01/13	01/14	PPLN01	24692164013102337228932	AMZN Mktp US*RT9RR8G32 Amzn.com/bill WA	\$20.25
01/16	01/17	PPLN01	24692164016105100422308	IN *WESTERN EXTRICATION S 805-6247475 CA	\$1,774.89
01/16	01/17	PPLN01	24493984017206389201917	EFILEMYFORMS.COM 818-737-2334 MA	\$61.74
01/19	01/21	PPLN01	24692164019107312087157	AMZN Mktp US*R81YG9162 Amzn.com/bill WA	\$32.54
01/26	01/28	PPLN01	24769334027120277490610	LIGHTHOUSE UNIFORMS INC 206-2825600 WA	\$105.14
01/29	01/30	PPLN01	24692164029104886158926	AMZN Mktp US*R06LA2H91 Amzn.com/bill WA	\$39.22

Cardholder Account Summary				
KYLE HEARD #### #### #### 6521	Payments & Other Credits \$0.00	Purchases & Other Charges \$159.31	Cash Advances \$0.00	Total Activity \$159.31

Cardholder Account Detail					
Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
01/11	01/12	PPLN01	24055234012091009398656	WILCO FARM STORE PETALUMA CA	\$6.01
01/16	01/16	PPLN01	24000774016000000566242	GS-JJ.COM GSJJ.COM CA	\$153.30

Cardholder Account Summary				
ROBERT NAPPI #### #### #### 7354	Payments & Other Credits \$0.00	Purchases & Other Charges \$1,410.79	Cash Advances \$0.00	Total Activity \$1,410.79

Cardholder Account Detail					
Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
01/11	01/12	PPLN01	24692164011101215398801	LOWES #01901* COTATI CA	\$60.79
01/28	01/28	PPLN01	24492164028000009859403	ELITE COMMAND TRAINING WWW.ELITECOMM CA	\$1,350.00

Cardholder Account Summary				
RENE TORRES #### #### #### 4930	Payments & Other Credits \$0.00	Purchases & Other Charges \$428.19	Cash Advances \$0.00	Total Activity \$428.19

Cardholder Account Detail					
Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
01/05	01/07	PPLN01	24275394005900019761858	SONETICS CORPORATION 503-6847080 OR	\$159.42
01/05	01/07	PPLN01	24692164005106553582641	Amazon.com*TK2DN8ZF1 Amzn.com/bill WA	\$242.50
01/24	01/24	PPLN01	24692164024100592467994	CHEVRON 0098548 PETALUMA CA	\$26.27

Finance Charge Summary / Plan Level Information									
Plan Name	Plan Description	FCM <sup>1</sup>	Average Daily Balance	Periodic Rate *	Corresponding APR	Finance Charges	Effective APR Fees **	Effective APR	Ending Balance
<b>Purchases</b>									
PPLN01 001	PURCHASE	E	\$0.00	0.06008%(D)	21.9900%	\$0.00	\$0.00	0.0000%	\$11,963.74
<b>Cash</b>									
CPLN01 001	CASH	A	\$0.00	0.06554%(D)	23.9900%	\$0.00	\$0.00	0.0000%	\$0.00
* Periodic Rate (M)=Monthly (D)=Daily							Days In Billing Cycle: 31		
** includes cash advance and foreign currency fees							APR = Annual Percentage Rate		
<sup>1</sup> FCM = Finance Charge Method									
(V) = Variable Rate If you have a variable rate account the periodic rate and Annual Percentage Rate (APR) may vary.									

# **ADMINISTRATIVE COMMUNICATIONS**



# **BUDGET REPORTS**





**RANCHO ADOBE FIRE PROTECTION DISTRICT**  
**YEAR TO DATE BUDGET REPORT**  
 January 31, 2024

**REVENUES - OPERATING BUDGET**

SUB-OBJ.	DESCRIPTION	BUDGETED FOR FY '23 - 24'	JANUARY REVENUES	FY REVENUE TO 1/31/24	BALANCE REMAINING	BALANCE REMAINING (%)
1000	Property Taxes	\$ 4,481,020.00	\$ 160.50	\$ 2,409,640.23	\$ 2,071,379.77	46.23%
1001	CY Direct Charges	\$ 2,244,710.00	\$ -	\$ 1,260,651.20	\$ 984,058.80	43.84%
1007	CY Direct Charges-July	\$ -	\$ -	\$ -	\$ -	
1008	RDA Increment - Credited amount of ad valorem taxes to Petaluma and Cotati redevelopment districts	\$ 170,500.00	\$ -	\$ (402,176.04)	\$ 572,676.04	335.88%
1011	Property Tax Administration Fee	\$ (40,000.00)	\$ -	\$ -	\$ (40,000.00)	100.00%
1014	RDA Increment	\$ -	\$ -	\$ 2,828.93	\$ (2,828.93)	
1015	RDA Pass-Through	\$ -	\$ -	\$ 269,205.17	\$ (269,205.17)	
1016	RDA Allocation	\$ -	\$ -	\$ 34,989.50	\$ (34,989.50)	
1017	Residual Property Tax (RDA Escrow Acct)	\$ -	\$ -	\$ 250,738.31	\$ (250,738.31)	
1018	Property Tax - RDA Asset Distribution	\$ -	\$ -	\$ -	\$ -	
1020	CY Supplemental Tax	\$ 111,000.00	\$ -	\$ 37,716.57	\$ 73,283.43	66.02%
1040	Unsecured Property Taxes	\$ 133,900.00	\$ -	\$ 138,938.62	\$ (5,038.62)	-3.76%
1042	Cost Reimbursement - Collect	\$ -	\$ -	\$ -	\$ -	
1044	Unsecured Property Taxes - July	\$ -	\$ -	\$ -	\$ -	
1060	Property Taxes - PY Secured	\$ -	\$ -	\$ -	\$ -	
1061	PY Direct Charges	\$ 21,000.00	\$ -	\$ 18,875.07	\$ 2,124.93	10.12%
1080	Property Taxes	\$ -	\$ -	\$ -	\$ -	
1100	Property Taxes - PY Unsecured	\$ -	\$ -	\$ -	\$ -	
1120	Property Tax Receivable	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL PROPERTY TAXES</b>	<b>\$ 7,122,130.00</b>	<b>\$ 160.50</b>	<b>\$ 4,021,407.56</b>	<b>\$ 3,100,722.44</b>	<b>43.54%</b>
1700	Interest on Pooled Cash	\$ 85,000.00	\$ 13,529.72	\$ 55,518.89	\$ 29,481.11	34.68%
1701	Interest Earned (on early payments of Prop. Taxes)	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL USE OF PROPERTY</b>	<b>\$ 85,000.00</b>	<b>\$ 13,529.72</b>	<b>\$ 55,518.89</b>	<b>\$ 29,481.11</b>	<b>34.68%</b>
2081	State - Highway Rentals	\$ -	\$ -	\$ -	\$ -	
2404	State Reimbursements	\$ -	\$ -	\$ 82.36	\$ (82.36)	
2440	HOPTR	\$ 22,660.00	\$ -	\$ 3,063.02	\$ 19,596.98	86.48%
2500	State - Other (Grant Revenue)	\$ -	\$ -	\$ -	\$ -	
2589	State Refunds - Strike Teams	\$ 350,000.00	\$ -	\$ 207,713.90	\$ 142,286.10	40.65%
	<b>TOTAL INTERGOV. REVENUES</b>	<b>\$ 372,660.00</b>	<b>\$ -</b>	<b>\$ 210,859.28</b>	<b>\$ 161,800.72</b>	<b>43.42%</b>
3600	Misc. charges for Services - Fire Marshal Services	\$ 32,000.00	\$ 87.50	\$ 7,066.50	\$ 24,933.50	77.92%
3601	Finance Charges/Late Fees	\$ 4,000.00	\$ -	\$ 230.91	\$ 3,769.09	94.23%
3641	Fire Services - Casino Contract	\$ 130,048.00	\$ -	\$ 45,012.00	\$ 85,036.00	65.39%
3661	Fire Control Services - Cost Recovery	\$ 20,000.00	\$ 2,941.80	\$ 12,965.02	\$ 7,034.98	35.17%
3670	Weed Abatement	\$ 60,000.00	\$ 3,600.00	\$ 35,955.00	\$ 24,045.00	40.08%
3682	City Contracts (RP Auto Aid)	\$ 42,600.00	\$ 21,786.69	\$ 21,786.69	\$ 20,813.31	48.86%
3700	Copy file fee	\$ 500.00	\$ 70.00	\$ 115.00	\$ 385.00	77.00%
3980	Revenue Applicable to PY	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL CHARGES FOR SERVICES</b>	<b>\$ 289,148.00</b>	<b>\$ 28,485.99</b>	<b>\$ 123,131.12</b>	<b>\$ 166,016.88</b>	<b>57.42%</b>
4000	Unspent Funds from Previous Fiscal Year	\$ -	\$ -	\$ -	\$ -	0.00%
4010	Transfer to/from Reserves	\$ -	\$ -	\$ -	\$ -	0.00%
4040	Misc. Revenue	\$ 10,000.00	\$ 4,896.00	\$ 71,707.62	\$ (61,707.62)	-617.08%
4100	Workers' compensation reimbursement	\$ 42,300.00	\$ 17,573.94	\$ 72,244.78	\$ (29,944.78)	-70.79%
4102	Donations or reimbursements	\$ -	\$ -	\$ -	\$ -	
4109	Refunded Checks, outdated warrants	\$ -	\$ -	\$ -	\$ -	
4600	Sale of Fixed Assets (Surplus)	\$ 50,000.00	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL MISC. REVENUES</b>	<b>\$ 102,300.00</b>	<b>\$ 22,469.94</b>	<b>\$ 143,952.40</b>	<b>\$ (41,652.40)</b>	<b>-40.72%</b>
	<b>REVENUE TOTAL:</b>	<b>\$ 7,971,238.00</b>	<b>\$ 64,646.15</b>	<b>\$ 4,554,869.25</b>	<b>\$ 3,416,368.75</b>	<b>42.86%</b>

**RANCHO ADOBE FIRE PROTECTION DISTRICT  
YEAR TO DATE BUDGET REPORT**

**EXPENDITURES - OPERATING BUDGET**

SUB-OBJ.		BUDGETED FOR FY '23 - 24'	JANUARY EXPENSE	FY EXPENSE TO 1/31/24	BALANCE REMAINING	BALANCE REMAINING (%)
5910	Perm. Positions	\$ 3,328,828.00	\$ 254,788.75	\$ 1,855,086.29	\$ 1,473,741.71	44.27%
5911	Extra help: part time employees, non-benefited. Paid hourly	\$ 306,000.00	\$ 22,778.19	\$ 107,576.00	\$ 198,424.00	64.84%
5912	Overtime	\$ 757,422.00	\$ 59,344.05	\$ 494,913.33	\$ 262,508.67	34.66%
5913	BC Extra Shift Compensation	\$ 110,000.00	\$ -	\$ 84,270.46	\$ 25,729.54	23.39%
5914	FLSA	\$ 83,000.00	\$ 9,190.08	\$ 48,664.94	\$ 34,335.06	41.37%
5922	FICA	\$ 8,100.00	\$ 993.19	\$ 3,590.68	\$ 4,509.32	55.67%
5923	PERS contributions, Employee + Employer paid contributions	\$ 700,000.00	\$ 55,860.04	\$ 364,491.35	\$ 335,508.65	47.93%
5924	Medicare	\$ 60,000.00	\$ 4,676.91	\$ 35,872.00	\$ 24,128.00	40.21%
5930	Health Insurance	\$ 601,198.00	\$ 116,631.34	\$ 408,508.18	\$ 192,689.82	32.05%
5931	Disability Insurance	\$ 11,000.00	\$ 1,682.00	\$ 6,699.00	\$ 4,301.00	39.10%
5932	Dental Insurance	\$ 35,000.00	\$ 2,628.85	\$ 20,940.15	\$ 14,059.85	40.17%
5933	Life Insurance	\$ 5,000.00	\$ 347.10	\$ 2,765.23	\$ 2,234.77	44.70%
5934	Vision Insurance	\$ 5,000.00	\$ 792.86	\$ 3,157.77	\$ 1,842.23	36.84%
5935	Unemployment Insurance	\$ 5,000.00	\$ 3,199.75	\$ 3,759.74	\$ 1,240.26	24.81%
5936	Retiree Health Insurance	\$ 22,500.00	\$ 4,500.00	\$ 13,200.00	\$ 9,300.00	41.33%
5940	Workers' Compensation	\$ 247,000.00	\$ -	\$ 253,828.58	\$ (6,828.58)	-2.76%
	<b>TOTAL WAGES/BENEFITS:</b>	<b>\$ 6,285,048.00</b>	<b>\$ 537,413.11</b>	<b>\$ 3,707,323.70</b>	<b>\$ 2,577,724.30</b>	<b>41.01%</b>
6020	Uniforms including paid and volunteers staff pants, shirts, station boots, badges, collar pins, name tags and business cards	\$ 28,500.00	\$ (60.68)	\$ 15,069.80	\$ 13,430.20	47.12%
6022	Safety Clothing: turnouts, including boots	\$ 70,000.00	\$ 1,493.03	\$ 6,829.75	\$ 63,170.25	90.24%
6040	Communications including telephone, cable, internet, cell phones	\$ 26,000.00	\$ 3,009.23	\$ 12,855.42	\$ 13,144.58	50.56%
6045	Pagers and Radios	\$ 6,850.00	\$ 149.89	\$ 2,549.83	\$ 4,300.17	62.78%
6060	Food - at extended responses, approved meetings, examinations and trainings.	\$ 6,000.00	\$ 103.10	\$ 392.93	\$ 5,607.07	93.45%
6080	Household expenses - Fishman Supply; detergent, towels etc.	\$ 15,000.00	\$ 1,166.23	\$ 6,150.65	\$ 8,849.35	59.00%
6100	Liability Insurance	\$ 253,441.00	\$ -	\$ 253,541.98	\$ (100.98)	-0.04%
6140	Equipment Maintenance: Office equipment and tool repair	\$ 12,000.00	\$ 659.55	\$ 5,079.30	\$ 6,920.70	57.67%
6155	Apparatus Maintenance	\$ 60,000.00	\$ 3,841.52	\$ 26,567.38	\$ 33,432.62	55.72%
6165	SCBA Maintenance	\$ 5,000.00	\$ 2,190.38	\$ 2,655.24	\$ 2,344.76	46.90%
6180	Building Maintenance - routine facility & grounds maintenance including repairs to maintain buildings and grounds. New projects ie. Construction to be considered for possible fixed asset expense 8510	\$ 33,000.00	\$ 1,433.20	\$ 25,835.80	\$ 7,164.20	21.71%
6181	Station Maint related to remodel	\$ 6,000.00	\$ -	\$ 11,503.90	\$ (5,503.90)	-91.73%
6260	Medical / Lab supply - O2, latex gloves, etc.	\$ 20,000.00	\$ 2,334.19	\$ 7,523.92	\$ 12,476.08	62.38%
6261	ALS Medical Expense	\$ 15,000.00	\$ -	\$ -	\$ 15,000.00	100.00%
6280	Memberships and Professional Assoc. Fees: FDAC, SCFDA, SCFCA, CCAI, Costco, Cotati Chamber of Commerce.	\$ 17,500.00	\$ -	\$ 10,731.72	\$ 6,768.28	38.68%
6400	Office Supplies: regular supplies such as paper, printer cartridges etc.	\$ 3,200.00	\$ 643.95	\$ 1,137.06	\$ 2,062.94	64.47%
6401	Office Expense - Inventory such as desktop/laptop computer purchases, printers, etc.	\$ 7,000.00	\$ -	\$ 1,832.59	\$ 5,167.41	73.82%
6410	Postage and shipping	\$ 2,000.00	\$ 8.56	\$ 1,038.21	\$ 961.79	48.09%
6430	Printing Services	\$ 1,000.00	\$ -	\$ 100.87	\$ 899.13	89.91%
6461	Operational Expenses	\$ 8,000.00	\$ 127.75	\$ 22,620.79	\$ (14,620.79)	-182.76%
6463	FPO Expenses - public education materials	\$ 4,000.00	\$ 260.85	\$ 1,532.09	\$ 2,467.91	61.70%
6500	Prof/Special Services - Payroll Fees	\$ 5,000.00	\$ 483.00	\$ 2,212.60	\$ 2,787.40	55.75%
6526	Dispatch Services - REDCOM	\$ 30,000.00	\$ 5,006.18	\$ 18,333.52	\$ 11,666.48	38.89%
6587	LAFCO	\$ 7,000.00	\$ -	\$ 6,961.00	\$ 39.00	0.56%
6590	Contracted FM Services	\$ 20,000.00	\$ 1,925.00	\$ 10,500.00	\$ 9,500.00	47.50%
6596	CQI Expense	\$ 10,000.00	\$ -	\$ 1,615.00	\$ 8,385.00	83.85%
6605	Hiring Expenses	\$ 18,216.00	\$ -	\$ 5,472.00	\$ 12,744.00	69.96%
6610	Legal Services	\$ 20,000.00	\$ 14,884.54	\$ 27,178.84	\$ (7,178.84)	-35.89%
6630	Annual Audit	\$ 9,000.00	\$ 8,445.00	\$ 8,445.00	\$ 555.00	6.17%
6635	Bank and Credit Card Fees	\$ 350.00	\$ 8.67	\$ 492.48	\$ (142.48)	-40.71%
6650	Health Services	\$ 6,000.00	\$ 345.00	\$ 5,455.00	\$ 545.00	9.08%
6654	Wellness Program	\$ 7,000.00	\$ -	\$ 1,250.00	\$ 5,750.00	82.14%
6800	Public Legal Notices - publishing fees (ordinances, budget/Prop IV limit, elections, etc.)	\$ 1,200.00	\$ -	\$ 1,514.00	\$ (314.00)	-26.17%
6820	Rent / Lease Equipment	\$ 7,500.00	\$ 636.22	\$ 3,116.73	\$ 4,383.27	58.44%

**RANCHO ADOBE FIRE PROTECTION DISTRICT  
YEAR TO DATE BUDGET REPORT**

SUB-OBJ.	DESCRIPTION	BUDGETED FOR FY '23 - 24'	JANUARY EXPENSE	FY EXPENSE TO 1/31/24	BALANCE REMAINING	BALANCE REMAINING (%)
6823	Rental hydrants/Water - hydrant use within Sonoma County Water Agency jurisdiction	\$ 700.00	\$ -	\$ -	\$ 700.00	100.00%
6880	Small tools: maintenance tools, hardware etc.	\$ 3,000.00	\$ 333.02	\$ 2,300.56	\$ 699.44	23.31%
6881	Safety Equipment: SCBA's, hose, nozzles etc.	\$ 30,000.00	\$ 5,341.15	\$ 9,633.44	\$ 20,366.56	67.89%
6889	Computer Software	\$ 49,215.00	\$ 7,775.38	\$ 51,040.85	\$ (1,825.85)	-3.71%
7000	Any Board related expense not otherwise accounted for (I.e., Special District Dinners)	\$ 600.00	\$ 200.00	\$ 275.00	\$ 325.00	54.17%
7005	Election Expense - as determined by the County Elections Office	\$ -	\$ -	\$ -	\$ -	0.00%
7120	In-Service Training - required and continuing education for all personnel and Directors	\$ 42,000.00	\$ 2,827.57	\$ 15,132.14	\$ 26,867.86	63.97%
7201	Gas and Oil	\$ 70,000.00	\$ 2,888.68	\$ 31,509.64	\$ 38,490.36	54.99%
7300	Transportation and Travel to training out of County, use of personal vehicle for District errands.	\$ 6,800.00	\$ 235.73	\$ (4,699.32)	\$ 11,499.32	169.11%
7320	Utilities - PG&E, garbage, water, sewage	\$ 63,000.00	\$ 7,560.14	\$ 32,671.49	\$ 30,328.51	48.14%
	<b>TOTAL SUPPLIES AND SERVICES:</b>	<b>\$ 1,006,072.00</b>	<b>\$ 76,256.03</b>	<b>\$ 645,959.20</b>	<b>\$ 360,112.80</b>	<b>35.79%</b>
7910	Long Term Loan - Princ.	\$ 57,508.31	\$ 14,421.82	\$ 42,953.41	\$ 14,554.90	25.31%
7930	Long Term Loan - Interest	\$ 6,208.49	\$ 1,507.38	\$ 4,834.19	\$ 1,374.30	22.14%
7940	Pension Obligation Bond - Principal	\$ 255,000.00	\$ -	\$ 255,000.00	\$ -	0.00%
7945	Pension Obligation Bond - Interest	\$ 129,660.50	\$ 64,524.25	\$ 129,402.97	\$ 257.53	0.20%
	<b>TOTAL LONG TERM DEBT:</b>	<b>\$ 448,377.30</b>	<b>\$ 80,453.45</b>	<b>\$ 432,190.57</b>	<b>\$ 16,186.73</b>	<b>3.61%</b>
8510	Buildings Improvements	\$ -	\$ -	\$ -	\$ -	#DIV/0!
8511	New Capital Equipment	\$ -	\$ -	\$ -	\$ -	#DIV/0!
8540	Durable Medical Equipment	\$ -	\$ -	\$ -	\$ -	#DIV/0!
8560	New Equipment - Apparatus	\$ -	\$ -	\$ -	\$ -	#DIV/0!
8561	Equipment New - Office	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	<b>TOTAL EQUIPMENT:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>

Recap Report	BUDGETED FOR FY '23 - 24'	JANUARY TOTAL	FY TO 1/31/24	BALANCE REMAINING	BALANCE REMAINING (%)
<b>OPERATING REVENUES</b>	<b>\$ 7,971,238.00</b>	<b>\$ 64,646.15</b>	<b>\$ 4,554,869.25</b>	<b>\$ 3,416,368.75</b>	<b>42.86%</b>
<b>OPERATING EXPENDITURES</b>					
Wages/Benefits	\$ 6,285,048.00	\$ 537,413.11	\$ 3,707,323.70	\$ 2,577,724.30	41.01%
Supplies and Services	\$ 1,006,072.00	\$ 76,256.03	\$ 645,959.20	\$ 360,112.80	35.79%
Long Term Debt	\$ 448,377.30	\$ 80,453.45	\$ 432,190.57	\$ 16,186.73	3.61%
Equipment	\$ -	\$ -	\$ -	\$ -	#DIV/0!
<b>Totals</b>	<b>\$ 7,739,497.30</b>	<b>\$ 694,122.59</b>	<b>\$ 4,785,473.47</b>	<b>\$ 2,954,023.83</b>	<b>38.17%</b>
<b>Revenues Less Expenditures</b>			<b>\$ (230,604.22)</b>		

RANCHO ADOBE FIRE PROTECTION DISTRICT  
 YEAR TO DATE BUDGET REPORT

**CAPITAL IMPROVEMENTS BUDGET**

SUB-OBJ.		BUDGETED FOR FY '23 - '24'	JANUARY EXPENSE	FY EXPENSE TO 1/31/24	BALANCE REMAINING	BALANCE REMAINING (%)
9510	Buildings Improvements	\$ 853,000.00	1,876.20	\$ 992,511.62	\$ (139,511.62)	-16.36%
9511	New Capital Equipment	\$ -	0.00	\$ -	\$ -	#DIV/0!
9540	Durable Medical Equipment	\$ -	0.00	\$ -	\$ -	#DIV/0!
9560	New Equipment - Apparatus	\$ -	0.00	\$ -	\$ -	#DIV/0!
9561	Equipment New - Office	\$ -	0.00	\$ -	\$ -	#DIV/0!
	<b>TOTAL EQUIPMENT:</b>	<b>\$ 853,000.00</b>	<b>\$ 1,876.20</b>	<b>\$ 992,511.62</b>	<b>\$ (139,511.62)</b>	<b>-16.36%</b>

<b>CURRENT ASSETS</b>	
Summit State Bank Operating Account:	\$ 90,472.16
Summit State Bank ICS Account:	\$ 2,000,198.57
Summit State Bank Payroll Account:	\$ 1,761.02
CDARS:	\$ 2,759,503.93
Petty Cash:	\$ 200.00
<b>Total:</b>	<b>\$ 4,852,135.68</b>
Remaining Operating Fund:	\$ 4,129,034.55
Designated Capital Reserve Accounts	\$ 723,101.13
9560 Apparatus	\$ 405,000.00
9510 Facilities	\$ 3,212.97
UAL Reserve	\$ 300,000.00
Unrestricted Reserve:	\$ 14,888.16
Westamerica Bank Loan - Fire Station:	\$ 563,000.00

## Rancho Adobe Fire Protection District

## Trial Balance

As of January 31, 2024

02/08/24

Cash Basis

	Jan 31, 24	
	Debit	Credit
1010 · County of Sonoma	0.00	
1030 · Wells Fargo Checking Account	0.00	
1035 · Summit State Bank - Operating	90,472.16	
1036 · Summit State Bank - ICS	2,000,198.57	
1037 · Summit State Bank - Payroll	1,761.02	
1038 · CDARS	2,759,503.93	
1090 · Petty Cash	200.00	
107 · Accounts Receivable		3,214.00
12000 · Undeposited Funds	0.00	
170 · Land	74,634.00	
171 · Buildings and Improvements	1,185,360.97	
172 · Equipment	4,565,635.75	
178 · Accum. Depreciation - Building		603,437.69
179 · Accum. Depreciation - Equipment		2,056,611.53
195 · Due From Operating Fund	1,916,890.00	
325 · Deferred Outflows	8,457,066.00	
99999 · Prior Period Adjustment	0.00	
200 · Accounts Payable	75.00	
Chase Visa	0.00	
Umpqua Bank Credit Card	0.00	
2710 · Deferred Revenue		86,879.18
327 · Deferred Outflows-Liability Acc	0.00	
336 · Capital One Loan		0.07
337 · Accrued Interest Payable		2,129.35
338 · Capital Lease - Current		4.55
339 · Accrued Vacation - Current	0.00	
350 · Accrued Payroll	0.00	
145 · Deferred Inflow		5,637,113.00
300 · Compensated Absences		565,321.48
340 · Bonds Payable - Current		0.10
342 · Notes Payable - Long Term		224,985.96
345 · Bonds Payable - Noncurrent		5,357,109.00
355 · Due To Capital Improvement Fund		1,916,890.00
744 · Net Pension Liability		4,196,252.00
30000 · Opening Balance Equity	1,566,111.26	
320 · Unreserved-Undesignated FD Bal	1,181,159.41	
321 · Future Liabilities - PERS UAL		300,000.00
330 · Operational Reserves		2,155,346.00
331 · New Equipment- Other Reserves	0.00	
332 · SCBA Reserves	0.00	
333 · PPE Reserves	0.00	
334 · Capital Reserves		1,916,890.00
10 · Taxes:1000 · Property Taxes		2,409,640.23
10 · Taxes:1001 · CY Direct Charges		1,260,651.20
10 · Taxes:1008 · RDA Increment	402,176.04	
10 · Taxes:1014 · Property Taxes - RDA Increment		2,828.93
10 · Taxes:1015 · RDA Pass-Through		269,205.17
10 · Taxes:1016 · RDA Allocation		34,989.50
10 · Taxes:1017 · Residual Property Tax - RDA		250,738.31
10 · Taxes:1020 · CY Supplemental Tax		37,716.57
10 · Taxes:1040 · Unsecured Property Taxes		138,938.62
10 · Taxes:1061 · PY Direct Charges		18,875.07
17 · Use of Money/Property:1700 · Interest on Cash		55,518.89
20 · Intergovernmental Revenues:2404 · State Reimbursements		82.36
20 · Intergovernmental Revenues:2440 · HOPTR		3,063.02
20 · Intergovernmental Revenues:2589 · State Refunds-Strike Team		207,713.90
30 · Charges/Fees for Services:3600 · Fire Marshal Services		7,066.50
30 · Charges/Fees for Services:3601 · Finance Charge/Late Fee		230.91
30 · Charges/Fees for Services:3641 · Fire Services - Casino Contract		45,012.00
30 · Charges/Fees for Services:3661 · Cost Recovery		12,965.02
30 · Charges/Fees for Services:3670 · Weed Abatement		35,955.00
30 · Charges/Fees for Services:3682 · Rohnert Park Auto Aid		21,786.69
30 · Charges/Fees for Services:3700 · Copy Fee		115.00
40 · Miscellaneous Revenues:4040 · Misc. Revenue		71,707.62

## Rancho Adobe Fire Protection District

## Trial Balance

As of January 31, 2024

	Jan 31, 24	
	Debit	Credit
40 · Miscellaneous Revenues:4100 · Workers Comp. Reimbursement		72,244.78
50 · Salaries and Benefits:5910 · Full-Time Personnel	1,855,086.29	
50 · Salaries and Benefits:5911 · Part-Time Staffing	107,576.00	
50 · Salaries and Benefits:5912 · Overtime	494,913.33	
50 · Salaries and Benefits:5913 · BC Extra Shift Compensation	84,270.46	
50 · Salaries and Benefits:5914 · FLSA	48,664.94	
50 · Salaries and Benefits:5922 · Social Security Payroll Taxes	3,590.68	
50 · Salaries and Benefits:5923 · CalPERS	364,491.35	
50 · Salaries and Benefits:5924 · Medicare	35,872.00	
50 · Salaries and Benefits:5930 · Health Insurance	408,508.18	
50 · Salaries and Benefits:5931 · Disability Insurance	6,699.00	
50 · Salaries and Benefits:5932 · Dental Insurance	20,940.15	
50 · Salaries and Benefits:5933 · Life Insurance	2,765.23	
50 · Salaries and Benefits:5934 · Vision Insurance	3,157.77	
50 · Salaries and Benefits:5935 · Unemployment Insurance	3,759.74	
50 · Salaries and Benefits:5936 · Retiree Insurance	13,200.00	
50 · Salaries and Benefits:5940 · Workers Compensation	253,828.58	
60 · Supplies & Services:6020 · Uniforms	15,069.80	
60 · Supplies & Services:6022 · Safety Clothing	6,829.75	
60 · Supplies & Services:6040 · Communications	12,855.42	
60 · Supplies & Services:6045 · Pagers & Radios	2,549.83	
60 · Supplies & Services:6060 · Food	392.93	
60 · Supplies & Services:6080 · Household Expense	6,150.65	
60 · Supplies & Services:6100 · Property & Liability Insurance	253,541.98	
60 · Supplies & Services:6140 · Equipment Maintenance	5,079.30	
60 · Supplies & Services:6155 · Apparatus Maintenance	26,567.38	
60 · Supplies & Services:6165 · SCBA Maintenance	2,655.24	
60 · Supplies & Services:6180 · Building Maintenance	25,835.80	
60 · Supplies & Services:6181 · Station Maintenance for Remodel	11,503.90	
60 · Supplies & Services:6260 · Medical Supplies	7,523.92	
60 · Supplies & Services:6280 · Memberships	10,731.72	
60 · Supplies & Services:6400 · Office Supplies	1,137.06	
60 · Supplies & Services:6401 · Office Expense - Inventory	1,832.59	
60 · Supplies & Services:6410 · Postage and Shipping	1,038.21	
60 · Supplies & Services:6430 · Printing Services	100.87	
60 · Supplies & Services:6461 · Operational Expense	22,620.79	
60 · Supplies & Services:6463 · FPO Expense	1,532.09	
60 · Supplies & Services:6500 · Payroll Fees	2,212.60	
60 · Supplies & Services:6526 · Dispatch Service-Redcom	18,333.52	
60 · Supplies & Services:6587 · LAFCO	6,961.00	
60 · Supplies & Services:6590 · Contracted FM Services	10,500.00	
60 · Supplies & Services:6596 · CQI Expense	1,615.00	
60 · Supplies & Services:6605 · Hiring Expense	5,472.00	
60 · Supplies & Services:6610 · Legal Services	27,178.84	
60 · Supplies & Services:6630 · Annual Audit Charges	8,445.00	
60 · Supplies & Services:6635 · Bank Fees	492.48	
60 · Supplies & Services:6650 · Health Services	5,455.00	
60 · Supplies & Services:6654 · Wellness Program	1,250.00	
60 · Supplies & Services:6800 · Public Legal Notices	1,514.00	
60 · Supplies & Services:6820 · Rent/Lease Equipment	3,116.73	
60 · Supplies & Services:6880 · Small Tools Expense	2,300.56	
60 · Supplies & Services:6881 · Safety Equipment	9,633.44	
60 · Supplies & Services:6889 · Computer Software and Equipment	51,040.85	
60 · Supplies & Services:7000 · Board Expense	275.00	
60 · Supplies & Services:7120 · Training Expense	15,132.14	
60 · Supplies & Services:7201 · Fuel	31,509.64	
60 · Supplies & Services:7300 · Transportation & Travel		4,699.32
60 · Supplies & Services:7320 · Utilities	32,671.49	
75 · Other Charges:7910 · Long Term Loan-Principal	42,953.41	
75 · Other Charges:7930 · Long Term Loan-Interest	4,834.19	
75 · Other Charges:7940 · Pension Obligation Bond - Prin.	255,000.00	
75 · Other Charges:7945 · Pension Obligation Bond - Int.	129,402.97	
95 · Capital Improvements - Assets:9510 · Building Improvements	992,511.62	

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Cash Basis

**Rancho Adobe Fire Protection District**  
**Trial Balance**  
As of January 31, 2024

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	Jan 31, 24	
	Debit	Credit
TOTAL	<u>29,983,928.52</u>	<u>29,983,928.52</u>





**Rancho Adobe Fire Protection District**  
**Balance Sheet Prev Year Comparison**  
As of January 31, 2024

	Jan 31, 24	Jan 31, 23	\$ Change	% Change
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
1035 · Summit State Bank - Operating	90,472.16	109,591.03	-19,118.87	-17.5%
1036 · Summit State Bank - ICS	2,000,198.57	2,337,397.22	-337,198.65	-14.4%
1037 · Summit State Bank - Payroll	1,761.02	4,785.43	-3,024.41	-63.2%
1038 · CDARS	2,759,503.93	3,012,320.41	-252,816.48	-8.4%
1090 · Petty Cash	200.00	200.00	0.00	0.0%
<b>Total Checking/Savings</b>	<b>4,852,135.68</b>	<b>5,464,294.09</b>	<b>-612,158.41</b>	<b>-11.2%</b>
<b>Accounts Receivable</b>				
107 · Accounts Receivable	-3,214.00	-100.00	-3,114.00	-3,114.0%
<b>Total Accounts Receivable</b>	<b>-3,214.00</b>	<b>-100.00</b>	<b>-3,114.00</b>	<b>-3,114.0%</b>
<b>Total Current Assets</b>	<b>4,848,921.68</b>	<b>5,464,194.09</b>	<b>-615,272.41</b>	<b>-11.3%</b>
<b>Fixed Assets</b>				
170 · Land	74,634.00	74,634.00	0.00	0.0%
171 · Buildings and Improvements	1,185,360.97	755,665.64	429,695.33	56.9%
172 · Equipment	4,565,635.75	3,848,634.88	717,000.87	18.6%
178 · Accum. Depreciation - Building	-603,437.69	-576,580.69	-26,857.00	-4.7%
179 · Accum. Depreciation - Equipment	-2,056,611.53	-1,754,906.53	-301,705.00	-17.2%
<b>Total Fixed Assets</b>	<b>3,165,581.50</b>	<b>2,347,447.30</b>	<b>818,134.20</b>	<b>34.9%</b>
<b>Other Assets</b>				
195 · Due From Operating Fund	1,916,890.00	1,916,890.00	0.00	0.0%
325 · Deferred Outflows	8,457,066.00	9,200,694.00	-743,628.00	-8.1%
<b>Total Other Assets</b>	<b>10,373,956.00</b>	<b>11,117,584.00</b>	<b>-743,628.00</b>	<b>-6.7%</b>
<b>TOTAL ASSETS</b>	<b><u>18,388,459.18</u></b>	<b><u>18,929,225.39</u></b>	<b><u>-540,766.21</u></b>	<b><u>-2.9%</u></b>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
<b>Accounts Payable</b>				
200 · Accounts Payable	-75.00	-75.00	0.00	0.0%
<b>Total Accounts Payable</b>	<b>-75.00</b>	<b>-75.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Other Current Liabilities</b>				
2710 · Deferred Revenue	86,879.18	86,879.18	0.00	0.0%
327 · Deferred Outflows-Liability Acc	0.00	5,928,260.00	-5,928,260.00	-100.0%
336 · Capital One Loan	0.07	0.07	0.00	0.0%
337 · Accrued Interest Payable	2,129.35	2,129.35	0.00	0.0%
338 · Capital Lease - Current	4.55	55,806.47	-55,801.92	-100.0%
<b>Total Other Current Liabilities</b>	<b>89,013.15</b>	<b>6,073,075.07</b>	<b>-5,984,061.92</b>	<b>-98.5%</b>
<b>Total Current Liabilities</b>	<b>88,938.15</b>	<b>6,073,000.07</b>	<b>-5,984,061.92</b>	<b>-98.5%</b>
<b>Long Term Liabilities</b>				
145 · Deferred Inflow	5,637,113.00	3,987,593.00	1,649,520.00	41.4%
300 · Compensated Absences	565,321.48	545,622.48	19,699.00	3.6%
340 · Bonds Payable - Current	0.10	252,891.00	-252,890.90	-100.0%
342 · Notes Payable - Long Term	224,985.96	333,267.78	-108,281.82	-32.5%
345 · Bonds Payable - Noncurrent	5,357,109.00	5,357,109.00	0.00	0.0%
355 · Due To Capital Improvement Fund	1,916,890.00	1,916,890.00	0.00	0.0%
744 · Net Pension Liability	4,196,252.00	6,214,613.00	-2,018,361.00	-32.5%
<b>Total Long Term Liabilities</b>	<b>17,897,671.54</b>	<b>18,607,986.26</b>	<b>-710,314.72</b>	<b>-3.8%</b>
<b>Total Liabilities</b>	<b>17,986,609.69</b>	<b>24,680,986.33</b>	<b>-6,694,376.64</b>	<b>-27.1%</b>
<b>Equity</b>				
30000 · Opening Balance Equity	-1,566,111.26	-908,986.26	-657,125.00	-72.3%
320 · Unreserved-Undesignated FD Bal	-1,181,159.41	-8,200,779.76	7,019,620.35	85.6%

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Cash Basis

**Rancho Adobe Fire Protection District**  
**Balance Sheet Prev Year Comparison**  
As of January 31, 2024

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	<u>Jan 31, 24</u>	<u>Jan 31, 23</u>	<u>\$ Change</u>	<u>% Change</u>
321 · Future Liabilities - PERS UAL	300,000.00	0.00	300,000.00	100.0%
330 · Operational Reserves	2,155,346.00	2,155,346.00	0.00	0.0%
334 · Capital Reserves	1,916,890.00	1,916,890.00	0.00	0.0%
Net Income	-1,223,115.84	-714,230.92	-508,884.92	-71.3%
<b>Total Equity</b>	<u>401,849.49</u>	<u>-5,751,760.94</u>	<u>6,153,610.43</u>	<u>107.0%</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>18,388,459.18</b></u>	<u><b>18,929,225.39</b></u>	<u><b>-540,766.21</b></u>	<u><b>-2.9%</b></u>

Rancho Adobe Fire Protection District

Profit & Loss by Class

January 2024

	Capital Improvements	Operating
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
10 · Taxes		
1000 · Property Taxes	0.00	160.50
<b>Total 10 · Taxes</b>	0.00	160.50
17 · Use of Money/Property		
1700 · Interest on Cash	0.00	13,529.72
<b>Total 17 · Use of Money/Property</b>	0.00	13,529.72
30 · Charges/Fees for Services		
3600 · Fire Marshal Services	0.00	87.50
3661 · Cost Recovery	0.00	2,941.80
3670 · Weed Abatement	0.00	3,600.00
3682 · Rohnert Park Auto Aid	0.00	21,786.69
3700 · Copy Fee	0.00	70.00
<b>Total 30 · Charges/Fees for Services</b>	0.00	28,485.99
40 · Miscellaneous Revenues		
4040 · Misc. Revenue	0.00	4,896.00
4100 · Workers Comp. Reimbursement	0.00	17,573.94
<b>Total 40 · Miscellaneous Revenues</b>	0.00	22,469.94
<b>Total Income</b>	0.00	64,646.15
<b>Gross Profit</b>	0.00	64,646.15
<b>Expense</b>		
50 · Salaries and Benefits		
5910 · Full-Time Personnel	0.00	254,788.75
5911 · Part-Time Staffing	0.00	22,778.19
5912 · Overtime	0.00	59,344.05
5914 · FLSA	0.00	9,190.08
5922 · Social Security Payroll Taxes	0.00	993.19
5923 · CalPERS	0.00	55,860.04
5924 · Medicare	0.00	4,676.91
5930 · Health Insurance	0.00	116,631.34
5931 · Disability Insurance	0.00	1,682.00
5932 · Dental Insurance	0.00	2,628.85
5933 · Life Insurance	0.00	347.10
5934 · Vision Insurance	0.00	792.86
5935 · Unemployment Insurance	0.00	3,199.75
5936 · Retiree Insurance	0.00	4,500.00
<b>Total 50 · Salaries and Benefits</b>	0.00	537,413.11
60 · Supplies & Services		
6020 · Uniforms	0.00	-60.68
6022 · Safety Clothing	0.00	1,493.03
6040 · Communications	0.00	3,009.23
6045 · Pagers & Radios	0.00	149.89
6060 · Food	0.00	103.10
6080 · Household Expense	0.00	1,166.23
6140 · Equipment Maintenance	0.00	659.55
6155 · Apparatus Maintenance	0.00	3,841.52
6165 · SCBA Maintenance	0.00	2,190.38
6180 · Building Maintenance	0.00	1,433.20
6260 · Medical Supplies	0.00	2,334.19
6400 · Office Supplies	0.00	643.95
6410 · Postage and Shipping	0.00	8.56
6461 · Operational Expense	0.00	127.75
6463 · FPO Expense	0.00	260.85
6500 · Payroll Fees	0.00	483.00
6526 · Dispatch Service-Redcom	0.00	5,006.18
6590 · Contracted FM Services	0.00	1,925.00

**Rancho Adobe Fire Protection District**  
**Profit & Loss by Class**  
 January 2024

	Capital Improvements	Operating
6610 · Legal Services	0.00	14,884.54
6630 · Annual Audit Charges	0.00	8,445.00
6635 · Bank Fees	0.00	8.67
6650 · Health Services	0.00	345.00
6820 · Rent/Lease Equipment	0.00	636.22
6880 · Small Tools Expense	0.00	333.02
6881 · Safety Equipment	0.00	5,341.15
6889 · Computer Software and Equipment	0.00	7,775.38
7000 · Board Expense	0.00	200.00
7120 · Training Expense	0.00	2,827.57
7201 · Fuel	0.00	2,888.68
7300 · Transportation & Travel	0.00	235.73
7320 · Utilities	0.00	7,560.14
<b>Total 60 · Supplies &amp; Services</b>	<b>0.00</b>	<b>76,256.03</b>
<b>75 · Other Charges</b>		
7910 · Long Term Loan-Principal	0.00	14,421.82
7930 · Long Term Loan-Interest	0.00	1,507.38
7945 · Pension Obligation Bond - Int.	0.00	64,524.25
<b>Total 75 · Other Charges</b>	<b>0.00</b>	<b>80,453.45</b>
<b>95 · Capital Improvements - Assets</b>		
9510 · Building Improvements	1,876.20	0.00
<b>Total 95 · Capital Improvements - Assets</b>	<b>1,876.20</b>	<b>0.00</b>
<b>Total Expense</b>	<b>1,876.20</b>	<b>694,122.59</b>
<b>Net Ordinary Income</b>	<b>-1,876.20</b>	<b>-629,476.44</b>
<b>Net Income</b>	<b>-1,876.20</b>	<b>-629,476.44</b>

**Rancho Adobe Fire Protection District**  
**Profit & Loss by Class**  
**January 2024**

	TOTAL
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
10 · Taxes	
1000 · Property Taxes	160.50
<b>Total 10 · Taxes</b>	<b>160.50</b>
17 · Use of Money/Property	
1700 · Interest on Cash	13,529.72
<b>Total 17 · Use of Money/Property</b>	<b>13,529.72</b>
30 · Charges/Fees for Services	
3600 · Fire Marshal Services	87.50
3661 · Cost Recovery	2,941.80
3670 · Weed Abatement	3,600.00
3682 · Rohnert Park Auto Aid	21,786.69
3700 · Copy Fee	70.00
<b>Total 30 · Charges/Fees for Services</b>	<b>28,485.99</b>
40 · Miscellaneous Revenues	
4040 · Misc. Revenue	4,896.00
4100 · Workers Comp. Reimbursement	17,573.94
<b>Total 40 · Miscellaneous Revenues</b>	<b>22,469.94</b>
<b>Total Income</b>	<b>64,646.15</b>
<b>Gross Profit</b>	<b>64,646.15</b>
<b>Expense</b>	
50 · Salaries and Benefits	
5910 · Full-Time Personnel	254,788.75
5911 · Part-Time Staffing	22,778.19
5912 · Overtime	59,344.05
5914 · FLSA	9,190.08
5922 · Social Security Payroll Taxes	993.19
5923 · CalPERS	55,860.04
5924 · Medicare	4,676.91
5930 · Health Insurance	116,631.34
5931 · Disability Insurance	1,682.00
5932 · Dental Insurance	2,628.85
5933 · Life Insurance	347.10
5934 · Vision Insurance	792.86
5935 · Unemployment Insurance	3,199.75
5936 · Retiree Insurance	4,500.00
<b>Total 50 · Salaries and Benefits</b>	<b>537,413.11</b>
60 · Supplies & Services	
6020 · Uniforms	-60.68
6022 · Safety Clothing	1,493.03
6040 · Communications	3,009.23
6045 · Pagers & Radios	149.89
6060 · Food	103.10
6080 · Household Expense	1,166.23
6140 · Equipment Maintenance	659.55
6155 · Apparatus Maintenance	3,841.52
6165 · SCBA Maintenance	2,190.38
6180 · Building Maintenance	1,433.20
6260 · Medical Supplies	2,334.19
6400 · Office Supplies	643.95
6410 · Postage and Shipping	8.56
6461 · Operational Expense	127.75
6463 · FPO Expense	260.85
6500 · Payroll Fees	483.00
6526 · Dispatch Service-Redcom	5,006.18
6590 · Contracted FM Services	1,925.00

Rancho Adobe Fire Protection District  
Profit & Loss by Class  
January 2024

	<u>TOTAL</u>
6610 · Legal Services	14,884.54
6630 · Annual Audit Charges	8,445.00
6635 · Bank Fees	8.67
6650 · Health Services	345.00
6820 · Rent/Lease Equipment	636.22
6880 · Small Tools Expense	333.02
6881 · Safety Equipment	5,341.15
6889 · Computer Software and Equipment	7,775.38
7000 · Board Expense	200.00
7120 · Training Expense	2,827.57
7201 · Fuel	2,888.68
7300 · Transportation & Travel	235.73
7320 · Utilities	7,560.14
<b>Total 60 · Supplies &amp; Services</b>	<b>76,256.03</b>
<b>75 · Other Charges</b>	
7910 · Long Term Loan-Principal	14,421.82
7930 · Long Term Loan-Interest	1,507.38
7945 · Pension Obligation Bond - Int.	64,524.25
<b>Total 75 · Other Charges</b>	<b>80,453.45</b>
<b>95 · Capital Improvements - Assets</b>	
9510 · Building Improvements	1,876.20
<b>Total 95 · Capital Improvements - Assets</b>	<b>1,876.20</b>
<b>Total Expense</b>	<b>695,998.79</b>
<b>Net Ordinary Income</b>	<b>-631,352.64</b>
<b>Net Income</b>	<b>-631,352.64</b>

## Rancho Adobe Fire Protection District Profit & Loss Prev Year Comparison January 2024

	Jan 24	Jan 23	\$ Change	% Change
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
10 · Taxes				
1000 · Property Taxes	160.50	0.00	160.50	100.0%
<b>Total 10 · Taxes</b>	160.50	0.00	160.50	100.0%
17 · Use of Money/Property				
1700 · Interest on Cash	13,529.72	12,108.82	1,420.90	11.7%
<b>Total 17 · Use of Money/Property</b>	13,529.72	12,108.82	1,420.90	11.7%
20 · Intergovernmental Revenues				
2589 · State Refunds-Strike Team	0.00	150,234.17	-150,234.17	-100.0%
<b>Total 20 · Intergovernmental Revenues</b>	0.00	150,234.17	-150,234.17	-100.0%
30 · Charges/Fees for Services				
3600 · Fire Marshal Services	87.50	5,362.50	-5,275.00	-98.4%
3661 · Cost Recovery	2,941.80	3,508.20	-566.40	-16.2%
3670 · Weed Abatement	3,600.00	0.00	3,600.00	100.0%
3682 · Rohnert Park Auto Aid	21,786.69	20,164.87	1,621.82	8.0%
3700 · Copy Fee	70.00	0.00	70.00	100.0%
<b>Total 30 · Charges/Fees for Services</b>	28,485.99	29,035.57	-549.58	-1.9%
40 · Miscellaneous Revenues				
4040 · Misc. Revenue	4,896.00	2,400.00	2,496.00	104.0%
4100 · Workers Comp. Reimbursement	17,573.94	3,079.42	14,494.52	470.7%
4102 · Donations or Reimbursements	0.00	50.00	-50.00	-100.0%
<b>Total 40 · Miscellaneous Revenues</b>	22,469.94	5,529.42	16,940.52	306.4%
<b>Total Income</b>	64,646.15	196,907.98	-132,261.83	-67.2%
<b>Gross Profit</b>	64,646.15	196,907.98	-132,261.83	-67.2%
<b>Expense</b>				
50 · Salaries and Benefits				
5910 · Full-Time Personnel	254,788.75	244,508.14	10,280.61	4.2%
5911 · Part-Time Staffing	22,778.19	8,236.80	14,541.39	176.5%
5912 · Overtime	59,344.05	50,962.63	8,381.42	16.5%
5914 · FLSA	9,190.08	6,974.11	2,215.97	31.8%
5922 · Social Security Payroll Taxes	993.19	0.00	993.19	100.0%
5923 · CalPERS	55,860.04	47,691.97	8,168.07	17.1%
5924 · Medicare	4,676.91	4,413.03	263.88	6.0%
5930 · Health Insurance	116,631.34	115,141.40	1,489.94	1.3%
5931 · Disability Insurance	1,682.00	841.00	841.00	100.0%
5932 · Dental Insurance	2,628.85	2,456.88	171.97	7.0%
5933 · Life Insurance	347.10	347.10	0.00	0.0%
5934 · Vision Insurance	792.86	396.43	396.43	100.0%
5935 · Unemployment Insurance	3,199.75	3,109.72	90.03	2.9%
5936 · Retiree Insurance	4,500.00	3,600.00	900.00	25.0%
<b>Total 50 · Salaries and Benefits</b>	537,413.11	488,679.21	48,733.90	10.0%
60 · Supplies & Services				
6020 · Uniforms	-60.68	1,335.32	-1,396.00	-104.5%
6022 · Safety Clothing	1,493.03	1,240.71	252.32	20.3%
6040 · Communications	3,009.23	4,058.53	-1,049.30	-25.9%
6045 · Pagers & Radios	149.89	122.57	27.32	22.3%
6060 · Food	103.10	133.87	-30.77	-23.0%
6080 · Household Expense	1,166.23	763.37	402.86	52.8%
6140 · Equipment Maintenance	659.55	305.33	354.22	116.0%
6155 · Apparatus Maintenance	3,841.52	641.49	3,200.03	498.8%
6165 · SCBA Maintenance	2,190.38	950.00	1,240.38	130.6%
6180 · Building Maintenance	1,433.20	10,693.14	-9,259.94	-86.6%
6260 · Medical Supplies	2,334.19	1,946.34	387.85	19.9%
6280 · Memberships	0.00	500.00	-500.00	-100.0%

**Rancho Adobe Fire Protection District**  
**Profit & Loss Prev Year Comparison**  
**January 2024**

	Jan 24	Jan 23	\$ Change	% Change
6400 · Office Supplies	643.95	409.46	234.49	57.3%
6401 · Office Expense - Inventory	0.00	261.65	-261.65	-100.0%
6410 · Postage and Shipping	8.56	453.30	-444.74	-98.1%
6461 · Operational Expense	127.75	163.43	-35.68	-21.8%
6463 · FPO Expense	260.85	155.79	105.06	67.4%
6500 · Payroll Fees	483.00	528.18	-45.18	-8.6%
6526 · Dispatch Service-Redcom	5,006.18	0.00	5,006.18	100.0%
6590 · Contracted FM Services	1,925.00	4,112.50	-2,187.50	-53.2%
6605 · Hiring Expense	0.00	20.00	-20.00	-100.0%
6610 · Legal Services	14,884.54	1,981.00	12,903.54	651.4%
6630 · Annual Audit Charges	8,445.00	0.00	8,445.00	100.0%
6635 · Bank Fees	8.67	12.46	-3.79	-30.4%
6650 · Health Services	345.00	390.00	-45.00	-11.5%
6820 · Rent/Lease Equipment	636.22	792.55	-156.33	-19.7%
6880 · Small Tools Expense	333.02	980.65	-647.63	-66.0%
6881 · Safety Equipment	5,341.15	325.45	5,015.70	1,541.2%
6889 · Computer Software and Equipment	7,775.38	2,436.81	5,338.57	219.1%
7000 · Board Expense	200.00	180.00	20.00	11.1%
7120 · Training Expense	2,827.57	201.22	2,626.35	1,305.2%
7201 · Fuel	2,888.68	3,142.76	-254.08	-8.1%
7300 · Transportation & Travel	235.73	-322.75	558.48	173.0%
7320 · Utilities	7,560.14	9,578.39	-2,018.25	-21.1%
<b>Total 60 · Supplies &amp; Services</b>	<b>76,256.03</b>	<b>48,493.52</b>	<b>27,762.51</b>	<b>57.3%</b>
<b>75 · Other Charges</b>				
7910 · Long Term Loan-Principal	14,421.82	13,986.37	435.45	3.1%
7930 · Long Term Loan-Interest	1,507.38	1,942.83	-435.45	-22.4%
7945 · Pension Obligation Bond - Int.	64,524.25	0.00	64,524.25	100.0%
<b>Total 75 · Other Charges</b>	<b>80,453.45</b>	<b>15,929.20</b>	<b>64,524.25</b>	<b>405.1%</b>
<b>95 · Capital Improvements - Assets</b>				
9510 · Building Improvements	1,876.20	1,801.09	75.11	4.2%
9560 · New Equipment - Apparatus	0.00	133.69	-133.69	-100.0%
<b>Total 95 · Capital Improvements - Assets</b>	<b>1,876.20</b>	<b>1,934.78</b>	<b>-58.58</b>	<b>-3.0%</b>
<b>Total Expense</b>	<b>695,998.79</b>	<b>555,036.71</b>	<b>140,962.08</b>	<b>25.4%</b>
<b>Net Ordinary Income</b>	<b>-631,352.64</b>	<b>-358,128.73</b>	<b>-273,223.91</b>	<b>-76.3%</b>
<b>Net Income</b>	<b>-631,352.64</b>	<b>-358,128.73</b>	<b>-273,223.91</b>	<b>-76.3%</b>



# **NEW BUSINESS**



**FINAL AUDIT  
FY 2022/2023**





# Rancho Adobe Fire District

## Staff Report

**Date:** February 13, 2024

**Topic:** Approval of Final FY 2022/2023 Audit

**Recommendation:**

Approve the final FY 2022/2023 audit as performed by Blomberg & Griffin Accountants.

**Discussion:**

Following the FY 2022/2023 audit presentation by John Blomberg at the January 17, 2024 Board meeting, there was one recommended change requested. This change updated Note 3 under Cash and Investments to reflect that Finance Committee meetings shall be held quarterly or as needed.

**Financial Impact:**

No financial impact.

**Options:**

Approve final FY 2022/2023 financial audit or make further changes.

**Approved by:**

Jeff Veliquette  
Fire Chief

**Attachments:**

1. Final Audit of FY 2022/2023 Financial Statements



**RANCHO ADOBE FIRE  
PROTECTION DISTRICT**

**Financial Statements and  
Independent Auditor's Report**

**For the Fiscal Year Ended June 30, 2023**  
*(With Comparative Amounts for fiscal Year 2022)*

# RANCHO ADOBE FIRE PROTECTION DISTRICT

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Blomberg & Griffin Accountancy Corporation  
Certified Public Accountant

## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors  
Rancho Adobe Fire Protection District  
Penngrove, California

### Opinions

We have audited the accompanying financial statements of the and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Rancho Adobe Fire Protection District, basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Rancho Adobe Fire Protection District, as of June 30, 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the State Controller's Minimum Audit Requirements for California Special District. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Rancho Adobe Fire Protection District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Rancho Adobe Fire Protection District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Rancho Adobe Fire Protection District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Rancho Adobe Fire Protection District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4-8, budgetary comparison on pages 31-32 and schedule of CalPERS on pages 33-34 information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information.

and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

**Report on Summarized Comparative Information**

We have previously audited Rancho Adobe Fire Protection District June 30, 2022, financial statements, and our report dated November 08, 2022, expresses an unmodified opinion on those audited financial statements. In our opinion, the summarized comparative information present herein as of and for the year ended June 30, 2022, is consistent in all material respect, with the audited financial statements from which it has been derived.



Blomberg & Griffin A.C.  
Stockton, CA

November 2, 2023

# RANCHO ADOBE FIRE PROTECTION DISTRICT

## Management Discussion and Analysis

June 30, 2023 and 2022

As management of the Rancho Adobe Fire Protection District (District), we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal years ended June 30, 2023 and 2022. We encourage readers to consider the information presented here in conjunction with the District's financial statements and the accompanying notes to basic financial statements.

### Financial Highlights

#### Fiscal Year 2023

- The assets of the District exceeded their liabilities at fiscal year ended June 30, 2023 by 1,730,780 (net position). This amount includes net investment in capital assets of \$3,218,368 and unrestricted net position of (\$1,487,588).
- The District's net position increased by 49.89% or \$576,097. An increase is the result of revenues exceeding expenses. The total revenues were \$8,098,156 and total expenses were \$7,522,059.
- The District reported a fund balance of \$5,811,141, a decrease of \$357,670 or 5.80%.
- The District's total assets were \$18,085,719. The total assets included current assets of \$6,185,299, capital assets of \$3,443,354, and deferred outflows of \$8,457,066. The total liabilities were \$16,354,939. The total liabilities included current liabilities of \$686,665 and non-current liabilities of \$10,031,161. The non-current liabilities included compensated absences of \$561,321 note payable of \$167,479 bonds payable of \$5,102,109, net pension liability of \$4,196,252 and deferred inflows of \$5,637,113.

#### Fiscal Year 2022

- The assets of the District exceeded their liabilities in the fiscal year ended June 30, 2022 by \$1,154,683 (net position). This amount includes net investments in capital assets of \$2,143,007 and unrestricted net positions of \$(988,324).
- The District's net position decreased by 52.82% or \$1,292,866. The decrease is the result of GASB 68 pension expenses adjustments. The total revenues were \$7,926,270 and total expenses were \$9,219,136.
- The District reported a fund balance of \$6,168,810, an increase of \$805,407 or 15.02%.
- The District's total assets were \$17,882,386. The total assets included current assets of \$6,257,893, capital assets of \$2,423,799, and deferred outflows of \$9,200,694. The total liabilities were \$16,727,703. The total liabilities included current liabilities of \$397,780 and non-current liabilities of \$12,342,330. The non-current liabilities included compensated absences of \$545,622, note payable of \$224,986 bonds payable of 5,357,109 net pension liability of \$6,214,613. The total liabilities also included deferred inflows of \$3,987,593.
- In October 2021, the revenue bond proceeds in the amount of \$5,610,000 was used to pay District pension accrued liability.

# RANCHO ADOBE FIRE PROTECTION DISTRICT

## Management Discussion and Analysis

June 30, 2023 and 2022

### Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to the District's basic financial statements. The District's financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements and 3) notes to the basic financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

**Government-Wide Financial Statements:** The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the District's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected rental revenue and earned but unused vacation leave).

**Fund Financial Statements:** A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District's funds are governmental funds.

**Governmental Funds:** Governmental funds are used to account for essentially the same functions reported in governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District uses governmental funds to account for its activities, which include fire protection services in the District boundaries. The District adopts an annual appropriated budget for its funds. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget.

**RANCHO ADOBE FIRE PROTECTION DISTRICT**

Management Discussion and Analysis

June 30, 2023 and 2022

**Overview of the Financial Statements (Continued)**

**Notes to the Basic Financial Statements:** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

**Government-Wide Financial Analysis**

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the District, assets exceeded liabilities by \$1,730,780 and \$1,154,683 at fiscal years ended June 30, 2023 and 2022, respectively.

The net position category labeled "Net investment in Capital Assets" reflects the District's investment in capital assets (e.g., land, buildings and improvements, and equipment) less accumulated depreciation and outstanding debt used for the acquisition of these assets. The District uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending.

	<b>Statement of Net Position</b>			
	<u>June 30,</u>		Increase (Decrease)	Percentage Change
	<u>2023</u>	<u>2022</u>		
Current Assets	\$ 6,185,299	\$ 6,257,893	\$ (72,594)	-1.16%
Capital Assets	3,443,354	2,423,799	1,019,555	42.06%
Deferred Outflows	<u>8,457,066</u>	<u>9,200,694</u>	<u>(743,628)</u>	<u>-8.08%</u>
<b>Total Assets</b>	<u>18,085,719</u>	<u>17,882,386</u>	<u>203,333</u>	<u>1.14%</u>
Current Liabilities	686,665	397,780	288,885	72.62%
Long-Term Liabilities	10,031,161	12,342,330	(2,311,169)	-18.73%
Deferred Inflows	<u>5,637,113</u>	<u>3,987,593</u>	<u>1,649,520</u>	<u>41.37%</u>
<b>Total Liabilities</b>	<u>16,354,939</u>	<u>16,727,703</u>	<u>(372,764)</u>	<u>-2.23%</u>
<b>Net Position</b>				
Net Investment in Capital Assets	3,218,368	2,349,135	869,233	37.00%
Unrestricted	<u>(1,487,588)</u>	<u>(1,194,452)</u>	<u>(293,136)</u>	<u>24.54%</u>
<b>Total Net Position</b>	<u>\$ 1,730,780</u>	<u>\$ 1,154,683</u>	<u>\$ 576,097</u>	<u>49.89%</u>

**Governmental Activities:** Governmental activities for fiscal years ended June 30, 2023, and 2022 decreased the District's general fund by \$(357,670) and \$805,407, respectively, due to the result of revenues and expenditures. In addition, the District's net position increased by \$576,097 and \$(1,292,866) during the fiscal years ended June 30, 2023 and 2022, respectively as reported on the statement of activities on page 10.

**RANCHO ADOBE FIRE PROTECTION DISTRICT**  
Management Discussion and Analysis  
June 30, 2023 and 2022

**Overview of the Financial Statements (Continued)**

	<b>Change in Net Position</b>		Increase (Decrease)	Percentage Change
	Year ended June 30,			
	2023	2022		
Revenues:				
Program Revenues:				
Intergovernmental & Fees	\$ 967,386	\$ 1,351,668	\$ (384,282)	-28.43%
General Revenues:				
Property Taxes	6,910,317	6,599,905	310,412	4.70%
Other Revenue (expense)	81,926	(25,303)	107,229	-423.78%
Total Revenues	<u>7,959,629</u>	<u>7,926,270</u>	<u>33,359</u>	<u>0.42%</u>
Expenses:				
Program Expenses:				
Salaries and Wages	6,084,765	8,123,284	(2,038,519)	-25.09%
Services and Supplies	970,204	864,163	106,041	12.27%
Depreciation Expense	328,563	231,689	96,874	41.81%
Total Expenses	<u>7,383,532</u>	<u>9,219,136</u>	<u>(1,835,604)</u>	<u>-19.91%</u>
Change in Net Position	576,097	(1,292,866)	1,868,963	-144.56%
Net Position - Beginning of the Year	<u>1,154,683</u>	<u>2,447,549</u>	<u>(1,292,866)</u>	<u>-52.82%</u>
Net Position - End of the Year	<u>\$ 1,730,780</u>	<u>\$ 1,154,683</u>	<u>\$ 576,097</u>	<u>49.89%</u>

**Financial Analysis of the Government's Funds**

The District uses fund accounting to ensure and demonstrate compliance with legal and governmental accounting requirements.

**Governmental Funds:** The focus of the District's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, unreserved fund balance may serve as a useful measure of the government's net resources available for spending at the end of the fiscal year.

As of the fiscal year ended June 30, 2023, the District's governmental fund reported a fund balance of \$5,811,141 a decrease of \$357,670 in comparison with fiscal year ended June 30, 2022. The District's governmental fund balance was \$6,168,810, an increase of \$805,407 compared to the fiscal year ended June 30, 2021. As a measure of the general fund's liquidity, it may be useful to compare unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 68.22% and 86.05% of the total general fund expenditures on June 30, 2023, and 2022, respectively.

**RANCHO ADOBE FIRE PROTECTION DISTRICT**  
Management Discussion and Analysis  
June 30, 2023 and 2022

**General Fund Budgetary Highlights**

**June 30, 2023:** The budgetary highlights for fiscal year ended June 30, 2023, are as follows:

- Property taxes revenue was higher by \$56,317.
- Strike team revenues were higher by \$194,942.
- Salaries and benefits expenses were less than budget by \$26,161.
- Services and supplies expenses were less than budget by \$39,896.
- Capital expenditures were less than budget by \$666,878.

**June 30, 2022:** The budgetary highlights for fiscal year ended June 30, 2022, are as follows:

- Property taxes revenue was higher by \$140,905.
- Strike team revenues were higher by \$746,478.
- Salaries and benefits expenses were higher by \$7,067.
- Services and supplies expenses were lower by \$186,644.
- Capital expenditures were less than budget by \$333,208.

All of these factors above were considered in preparing the District's budget for the fiscal year ending June 30, 2024.

**Capital Asset and Debt Administration**

**Capital Assets:** The District's capital assets, as of June 30, 2023 and 2022, amounts to \$3,443,354 and \$2,423,799 (net of accumulated depreciation), respectively. This investment in capital assets includes land, buildings, improvements, and equipment.

Additional information on the District's capital assets can be found in note 5 of the notes to basic financial statements.

**Note Payable:** The District has a note payable dated December 2016. The note is for the amount of \$500,000, has an interest rate of 3.00 percent and matures January 2027. As of June 30, 2023, the remaining lease payable balance is \$224,986.

**Bonds Payable:** The District acquired a Series 2021 Taxable Revenues Bonds in October 2021 in the amount of \$5,610,000. The balance as of June 30, 2023, is 5,357,109.

**Net Pension Liability:** As of June 30, 2023, and 2022, the District net pension liability is \$4,196,252 and \$6,214,613, respectively.

**Request for Additional Information**

This financial report is designed to provide a general overview of the District's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Rancho Adobe Fire Protection District, 11000 Main Street, Penngrove, California.



**RANCHO ADOBE FIRE PROTECTION DISTRICT**

Statement of Net Position

June 30, 2023 and 2022

	<u>2023</u>	<u>2022</u>
<b>Assets</b>		
Current Assets:		
Cash and Investments	\$ 6,082,698	\$ 6,178,500
Accounts Receivable, government agency	102,601	79,393
Total Current Assets	<u>6,185,299</u>	<u>6,257,893</u>
Non-current Assets:		
Capital Assets (net of accumulated depreciation)		
Land	74,634	74,634
Construction in Progress	707,469	76,352
Building and Improvements	152,228	179,085
Equipment and Vehicles	2,509,023	2,093,728
Total Non-Current Assets	<u>3,443,354</u>	<u>2,423,799</u>
Deferred Outflows of Resources	8,457,066	9,200,694
<b>Total Assets</b>	<u><u>\$ 18,085,719</u></u>	<u><u>\$ 17,882,386</u></u>
<b>Liabilities</b>		
Current Liabilities		
Accounts Payable and Accrued Expenses	\$ 287,279	\$ 2,204
Deferred Revenue	86,879	86,879
Note Payable - Current Portion	57,507	55,806
Bond Payable - Current Portion	255,000	252,891
Total Current Liability	<u>686,665</u>	<u>397,780</u>
Non-Current Liabilities		
Compensated Absences	565,321	545,622
Note Payable - Noncurrent	167,479	224,986
Bond Payable - Noncurrent	5,102,109	5,357,109
Net Pension Liability	4,196,252	6,214,613
Total Non-Current Liability	<u>10,031,161</u>	<u>12,342,330</u>
Deferred Inflows of Resources	5,637,113	3,987,593
<b>Total Liabilities and Deferred Inflows</b>	<u>16,354,939</u>	<u>16,727,703</u>
<b>Net Position</b>		
Net Investment in Capital Assets	3,218,368	2,143,007
Unrestricted	(1,487,588)	(988,324)
<b>Total Net Position</b>	<u>1,730,780</u>	<u>1,154,683</u>
<b>Total Liabilities and Net Position</b>	<u><u>\$ 18,085,719</u></u>	<u><u>\$ 17,882,386</u></u>

The notes to the financial statements are an integral part of this statement.

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**RANCHO ADOBE FIRE PROTECTION DISTRICT**

Statement of Activities

For the Fiscal Years Ended June 30, 2023 and 2022

	<u>2023</u>	<u>2022</u>
<b>Program Expenses</b>		
Public Safety - Fire Prevention		
Salaries and Employee Benefits	\$ 6,084,765	\$ 8,123,284
Services and Supplies	970,204	864,163
Depreciation	<u>328,563</u>	<u>231,689</u>
Total Program Expenses	<u>7,383,532</u>	<u>9,219,136</u>
<b>Program Revenues</b>		
Intergovernmental Revenue	20,845	21,875
Strike team revenue	544,942	1,046,478
Charges for Services	<u>401,599</u>	<u>283,315</u>
Total Program Revenues	<u>967,386</u>	<u>1,351,668</u>
Net Program Revenues (Expenses)	(6,416,146)	(7,867,468)
<b>General Revenues</b>		
Property Taxes	6,910,317	6,599,905
Investment earnings	95,258	3,540
Interest Expense	(138,527)	(47,658)
Miscellaneous income	<u>125,195</u>	<u>18,815</u>
Total General Revenues	<u>6,992,243</u>	<u>6,574,602</u>
Change in Net Position	576,097	(1,292,866)
Net Position, Beginning of Year	<u>1,154,683</u>	<u>2,447,549</u>
Net Position, End of Year	<u><u>\$ 1,730,780</u></u>	<u><u>\$ 1,154,683</u></u>

The notes to the financial statements are an integral part of this statement.

**RANCHO ADOBE FIRE PROTECTION DISTRICT**

Enterprise Funds, Statement of Cash Flows  
For the Years Ended June 30, 2023 and 2022

	<u>2023</u>	<u>2022</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Cash Received from program revenues	\$ 944,178	\$ 1,810,491
Cash paid to vendors and employees	<u>(6,375,408)</u>	<u>(12,258,258)</u>
Net Cash Provided (Used) by Operating Activities	<u>(5,431,230)</u>	<u>(10,447,767)</u>
<b>CASH FLOWS FROM NON-CAPITAL AND RELATED</b>		
Property Taxes Received	6,910,317	6,599,905
Miscellaneous	<u>125,195</u>	<u>18,815</u>
Net Cash Provided (Used) from Non-Capital Activities	<u>7,035,512</u>	<u>6,618,720</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>		
Proceeds from Bonds	-	5,610,000
Principal Payments on Note and Bonds	(308,693)	(54,141)
Interest Paid	(138,527)	(47,658)
Payment for Capital Purchase	<u>(1,348,122)</u>	<u>(422,092)</u>
Net Cash Provided (Used) from Capital and Related Financing Activities	<u>(1,795,342)</u>	<u>5,086,109</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Interest Income	95,258	3,539
Net Cash Provided (Used) from Investing Activities	<u>95,258</u>	<u>3,539</u>
<b>Net Increase (Decrease) in Cash</b>	<b>(95,802)</b>	<b>1,260,601</b>
Cash-Beginning of Year	<u>6,178,500</u>	<u>4,917,899</u>
<b>Cash-End of Year</b>	<b><u>\$ 6,082,698</u></b>	<b><u>\$ 6,178,500</u></b>
<b>Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities:</b>		
Net Operating Income (Loss)	\$ (6,416,146)	\$ (7,867,468)
Depreciation	328,563	231,689
(Increase) Decrease in:		
Accounts Receivables	(23,208)	458,823
Deferred Outflows of Resources	743,628	(7,598,194)
Increase (Decrease) in:		
Accounts Payable and Accrued Expenses	285,075	(3,628)
Compensated Absences	19,699	19,120
Deferred Revenue	-	-
Net Pension Liability	(2,018,361)	578,285
Deferred Inflows of Resources	<u>1,649,520</u>	<u>3,733,606</u>
Net Cash Provided (Used) by Operating Activities	<b><u>\$ (5,431,230)</u></b>	<b><u>\$ (10,447,767)</u></b>

The accompanying notes are an integral part of the financial statements

**RANCHO ADOBE FIRE PROTECTION DISTRICT**

Balance Sheet

Governmental Fund

June 30, 2023 and 2022

	<u>2023</u>	<u>2022</u>
<b>Assets</b>		
Cash and Investments	\$ 6,082,698	\$ 6,178,500
Accounts Receivable	102,601	79,393
Total Assets	<u>\$ 6,185,299</u>	<u>\$ 6,257,893</u>
<b>Liabilities and Fund Balance</b>		
Liabilities:		
Accounts Payable & Accrued Expenses	\$ 287,279	\$ 2,204
Deferred Revenue	86,879	86,879
Total Liabilities	<u>374,158</u>	<u>89,083</u>
Fund balance:		
Unassigned	<u>5,811,141</u>	<u>6,168,810</u>
Total Fund Balance	<u>5,811,141</u>	<u>6,168,810</u>
Total Liabilities and Fund Balance	<u>\$ 6,185,299</u>	<u>\$ 6,257,893</u>

The notes to the financial statements are an integral part of this statement.

**RANCHO ADOBE FIRE PROTECTION DISTRICT**

Reconciliation of the Balance Sheet - Governmental Funds

to the Statement of Net Position

June 30, 2023 and 2022

	<u>2023</u>	<u>2022</u>
Total Fund Balances - Governmental Funds	\$ 5,811,141	\$ 6,168,810
Amounts reported for governmental activities in the statement of net position are different because:		
Deferred Outflows of Resources	8,457,066	9,200,694
Capital assets used in governmental activities not financial recourses and, therefore are not reported in the governmental funds	3,443,354	2,423,799
Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds.		
Note Payable	(224,986)	(280,792)
Bond Payable	(5,357,109)	(5,610,000)
Compensated Absences	(565,321)	(545,622)
Deferred Inflows of Resources	(5,637,113)	(3,987,593)
Net Pension liability	<u>(4,196,252)</u>	<u>(6,214,613)</u>
Net Position of Governmental Activities	<u>\$ 1,730,780</u>	<u>\$ 1,154,683</u>

The notes to the financial statements are an integral part of this statement.

**RANCHO ADOBE FIRE PROTECTION DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Governmental Fund**  
**For Fiscal Years Ended June 30, 2023 and 2022**

	<b>2023</b>	<b>2022</b>
<b>Revenues</b>		
Property Taxes	\$ 6,910,317	\$ 6,599,905
Investment Earnings	95,258	3,540
Intergovernmental revenue	20,845	21,875
Strike team revenue	544,942	1,046,478
Charges for Services	401,599	283,315
Miscellaneous Income	125,195	18,815
	<u>8,098,156</u>	<u>7,973,928</u>
<b>Total Revenues</b>		
<b>Expenditures</b>		
Current:		
Salaries and Employee Benefits	5,698,439	5,780,467
Services and Supplies	962,045	864,163
Non-Current		
Capital Expenditures	1,348,122	422,092
Debt Service:		
Principal Payment	308,693	54,141
Interest Expense	138,527	47,658
	<u>8,455,826</u>	<u>7,168,521</u>
<b>Total Expenditures</b>		
Excess (Deficiency) of Revenues Over (Under) Expenditures	(357,670)	805,407
<b>Other Financing Sources (Uses)</b>		
Proceeds from Long-term Note	-	5,610,000
Pay off the unfunded pension liability	-	(5,610,000)
	<u>-</u>	<u>-</u>
<b>Total Other Financing Sources (Uses)</b>		
Net Change in Fund Balance	(357,670)	805,407
Fund Balance, Beginning of Year	6,168,811	5,363,404
	<u>6,168,811</u>	<u>5,363,404</u>
Fund Balance, End of Year	<u>\$ 5,811,141</u>	<u>\$ 6,168,811</u>

The notes to the financial statements are an integral part of this statement.

**RANCHO ADOBE FIRE PROTECTION DISTRICT**  
Reconciliation of the Statements of Revenues, Expenditures and  
Changes in Fund Balance of the Governmental Fund to the  
Statement of Activities  
For the Fiscal Years Ended June 30, 2023 and 2022

<b>Amounts reported for governmental activities in the statement of activities are different because:</b>	<u>2023</u>	<u>2022</u>
Net change in fund - total governmental fund	\$ (357,670)	\$ 805,407
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital asset addition	1,348,122	422,092
Current year depreciation	(328,563)	(231,689)
Proceeds from the bond's is a source in the governmental funds, but, the loan increases long-term liabilities in the statement of net position	-	(5,610,000)
Repayment of the note's principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position	308,693	54,141
Some expense reported in the statements of activities do not require use of current financial resources, and therefore, are not reported as expenditures in governmental funds		
Change in compensated absences	(19,699)	(19,120)
Change in deferred outflows of resources	(743,628)	7,598,194
Change in deferred inflows of resources	(1,649,520)	(3,733,606)
Change in net pension liability	<u>2,018,362</u>	<u>(578,285)</u>
Change in Net Position of Governmental Activities	<u>\$ 576,097</u>	<u>\$ (1,292,866)</u>

The notes to the financial statements are an integral part of this statement.

# **RANCHO ADOBE FIRE PROTECTION DISTRICT**

Notes to Basic Financial Statements

June 30, 2023 and 2022

## **NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

### **Reporting Entity**

In December of 1993, the District was formed when Penngrove Fire Protection District and Cotati Fire Protection District dissolved as individual districts to combine into Rancho Adobe Fire Protection District. The District was formed under Health and Safety Code Sections, 13816 through 13822. The purpose of the District is to provide fire protection, emergency medical and related services to the Town of Penngrove, City of Cotati, and unincorporated areas of Petaluma. The District's emergency response area is approximately 86 square miles. The District covers this large area out of three fire stations.

### **Introduction**

The District's financial statements are prepared in conformity with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). Governments are also required to follow the pronouncements of the Financial Accounting Standards Board (FASB) issued through November 30, 1989 (when applicable) that do not conflict with or contradict GASB pronouncements. The more significant accounting policies established in GAAP and used by the District are discussed below.

### **Government-wide Financial Statements**

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the non-fiduciary activities of the primary government and its component units. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses



## **RANCHO ADOBE FIRE PROTECTION DISTRICT**

Notes to Basic Financial Statements

June 30, 2023 and 2022

### **NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the grantor have been met.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board.

Amounts recorded as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than program revenues. General revenues include all taxes.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed.

#### **Governmental Fund Financial Statement**

Governmental Fund Financial Statements include a Balance Sheet and a Statement of Revenues, Expenditures and Changes in Fund Balances for its governmental funds. An accompanying schedule is presented to reconcile and explain the difference in Net Position as presented in these statements to the Net Position presented in the Government-wide financial statements. The District's General Fund is its only major governmental funds.

The new model as defined in GASB Statement No. 34 establishes criteria (percentage of the assets, liabilities, revenues, or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds.

Governmental funds are accounted for on a spending, or "current financial resources" measurement focus and the modified accrual basis of accounting. Accordingly, only current assets and current liabilities are included on the Balance Sheet. The Statement of Revenues, Expenditures and Changes in Fund Balances presents increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period. Accordingly, revenues are recorded when received in cash, except those revenues subject to accrual (generally 60 days after year-end) are recognized when due. The primary revenue

**RANCHO ADOBE FIRE PROTECTION DISTRICT**

Notes to Basic Financial Statements

June 30, 2023 and 2022

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

sources, which have been treated as susceptible to accrual by the District, are property taxes. Expenditures are recorded in the accounting period in which the related fund liability is incurred. Reconciliation of the Fund Financial Statements to the Government-wide Financial Statements is provided to explain the difference created by the integrated approach.

The District uses the following fund types:

Governmental Funds

**General Fund** – The General Fund is the general operating fund of the system. It is used to account for all financial resources except those required to be accounted for in other fund.

**A. Assets, Liabilities, and Net Assets or Equity**

Cash and Investments – The District reports certain investments at fair value in the balance sheet and recognized the corresponding change in the fair value of investments in the year in which the change occurred.

Receivable and Payable – Flat charges collected are apportioned to the District to supplement property taxes collected for operating costs. Not all of the assessments are collected as of June 30, 2023. Therefore, the remainder of the uncollected assessments is considered flat charges receivable.

Property Taxes - The County of Sonoma is responsible for assessing, collecting, and distributing property taxes in accordance with state law. Liens on real property are established January 1 for the ensuing fiscal year. The property tax is levied as of July on all taxable property located in the County of Sonoma. Secured property taxes are due in two installments, on November 1 and February 1, and are delinquent after December 10 and April 10, respectively. Additionally, supplemental property taxes are levied on a pro rata basis when changes in assessed valuation occur due to sales transactions or the completion of construction.

Since the passage of California's Proposition 13, beginning with the fiscal year 1978/1979, general property taxes are based either on a flat 1% rate applied to the 1975/1976 full value, or on one percent of the sales price of the property on sales transactions and construction after the 1975/1976 valuation. Taxable values on properties (exclusive of increases related to sales and construction) can rise at a maximum of two percent per year.

**RANCHO ADOBE FIRE PROTECTION DISTRICT**

Notes to Basic Financial Statements

June 30, 2023 and 2022

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Included within the property tax revenue is \$2,169,097 and \$2,109,697 in Special Taxes collected. Special Taxes are a type of direct charge applied to each parcel of property within the District for a specific dollar amount and for a specific purpose.

On June 30, 1993, the board of Supervisors adopted the "Teeter" Method of property tax allocation. This method allocates property taxes based on the total property tax billed. At year-end, the county advances cash to each taxing jurisdiction equal to its current year delinquent property taxes based on the total property tax billed. At year-end, the County advances cash to each taxing jurisdiction equal to its current year delinquent property taxes. In exchange, the county receives the penalties and interest on delinquent taxes when collected. The penalties and interest are used to pay the interest cost of borrowing the cash used for the advances.

Capital Assets - Capital assets, which include land, buildings and improvements, and equipment's, are reported in the applicable governmental activities' columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000, and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of the donation.

The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend assets lives are not capitalized.

Buildings and improvements and equipment of the primary government, is depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings and Improvements	10-30
Equipment and Vehicles	5 to 25

Compensated Absences - It is the District's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. Only ten percent of unused sick leave for administrative personnel and 30 percent for safety personnel is included in the accrual calculation. All vacation pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignation and for retirement.

**RANCHO ADOBE FIRE PROTECTION DISTRICT**

Notes to Basic Financial Statements

June 30, 2023 and 2022

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Estimates - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results differ from those estimates.

Net Position - net position is classified into two components – invested in capital assets and unrestricted. These classifications are defined as follows:

- Invested in capital assets – This component of net position consists of capital assets, including restricted capital assets, net of accumulated depreciation and net of related debt.
- Unrestricted net position – This component of net position consists of net position that do not meet the definition of “restricted” or “invested” in capital assets, net of related debt.

Fund Equity - The Governmental Accounting Standards Board (GASB) has issued Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions (GASB 54), which has been adopted by the District in fiscal year 2011. This statement defines the different types of fund balances that a governmental entity must use for financial reporting purposes. GASB 54 requires the fund balance amounts to be properly reported within one of the fund balance categories lists below:

- Non-spendable: Non-spendable fund balance consists of inventories, prepaid expenses, long-term loans, notes receivable, and property held for resale (unless the proceeds are restricted, committed, or assigned).
- Restricted: Restricted fund balance consists of amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation.
- Committed: Committed fund balance consists of amounts designated by the Board of Directors for a certain purpose.
- Assigned: Assigned fund balance is classified for specific purpose but cannot be name restricted or committed.
- Unassigned: Unassigned fund balance is the residual classification for the general fund and all spendable amounts not contained in the other classifications.

**RANCHO ADOBE FIRE PROTECTION DISTRICT**

Notes to Basic Financial Statements

June 30, 2023 and 2022

**NOTE 2 STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

Budgetary revenue estimates represent original estimates modified for any authorized adjustments which were contingent upon new or additional revenue resources. Budgetary expenditure amounts represent original appropriations adjusted by budget transfers and authorized appropriation adjustments made during the year. All budgets are adopted on a non-GAAP basis. The District's budgetary information was amended during the year.

**NOTE 3 CASH AND INVESTMENTS**

The District has a policy as seen below:

**1. District Treasurer**

- A. Commencing July 1, 2014, there shall be created the position of District Treasurer. The District Treasurer shall be the Fire Chief of the District.
- B. The District Treasurer shall be bonded to the District for the faithful performance of their duties. The amount of bond shall be \$100,000.00, or 10% of the total amount of the District's final budget for the preceding fiscal year, whichever is greater. The District shall pay the premiums on the bonds.
- C. The District Treasurer shall receive no compensation for performing the duties of the District Treasurer.
- D. The District Treasurer shall keep and maintain or cause to be kept and maintained, in accordance with generally accepted accounting principles, adequate and correct accounts of the properties and business transactions of the District. The District Treasurer shall further review all statements, invoices, bills, or other demands for payment on the District. Any claims or demands that are pursuant to the Government Tort Claims Act (Government Code Sections 900 et seq.) or that are litigation matters shall be reviewed by the District Treasurer or the Treasurer's designee to determine if the demand for payment is in proper form and should be paid. The District Treasurer shall, from time to time, prepare reports on all such demands and present said report to the Finance Committee.

**2. Finance Committee:**

- A. Commencing on July 1, 2014, there shall be established a Finance Committee for the District. The committee shall be comprised of three members of the District Board. The three members shall be selected by a majority vote of the Board, said vote to be held pursuant to a motion before the Board. Each member shall affirmatively accept each appointment. Each member shall serve at the pleasure of a majority of the Board. No member of the Finance Committee shall receive any compensation for carrying out their duties on the Finance Committee.

**RANCHO ADOBE FIRE PROTECTION DISTRICT**

Notes to Basic Financial Statements

June 30, 2023 and 2022

**NOTE 3 CASH AND INVESTMENTS (continued)**

- B. Each member of the Finance Committee shall be bonded to the District for the faithful performance of their duties. The amount of the bond shall be \$100,000.00 or 10% of the total amount of the District’s final budget for the preceding fiscal year, whichever is greater. The District shall pay the premiums on the bonds.
  
- C. The Finance Committee shall hold quarterly meetings, or as needed. Special meetings may be held and all meetings shall be held pursuant to all provisions of Ralph M. Brown Act, Government Code Section 54950 et seq. A special meeting may be called by both of the members of the Finance Committee, or either member of the Finance Committee and the District Treasurer.
  
- D. The Finance Committee shall cause to be prepared and submitted to the District Board quarterly reports of all action of the Finance Committee. Additional reports that have been demanded by a majority of the District Board shall be prepared and presented to the District Board. The quarterly reports of the Finance Committee shall be presented to the Board at the regular meeting of February for the quarter ending the preceding December, in May for the quarter ending the preceding March, in August for the quarter ending the preceding June and in November for the quarter ending the preceding September.

**3. Payment of Obligations**

- A. There shall be established one or more District bank accounts, all such accounts requiring the signature of any two of the following persons: a member of the Finance Committee, the District Treasurer.
  
- B. Payments shall be made from time to time, and as needed in order to ensure the timely payments of the District’s obligations.

Cash and investments on June 30, 2023 and 2022 consist of the following:

	<u>2023</u>	<u>2022</u>
Cash held with financial institutions	\$ 6,082,498	\$ 6,178,300
Petty Cash	<u>200</u>	<u>200</u>
 Total Cash and Investments	 <u>\$ 6,082,698</u>	 <u>\$ 6,178,500</u>

Bank accounts are subject to FDIC insurance for amounts up to \$250,000.

**RANCHO ADOBE FIRE PROTECTION DISTRICT**

Notes to Basic Financial Statements

June 30, 2023 and 2022

**NOTE 4 ACCOUNTS RECEIVABLE**

Accounts Receivable represents the outstanding balance for services provided rendered to fire service clients that haven't paid for services rendered as well as flat charges collected that are apportioned to the District to supplement property taxes collected for operating costs. Management believes receivables on June 30, 2023 will be fully collected. Accordingly, no allowance for doubtful receivables is recorded. The balance of accounts receivable on June 30, is as follows:

	<u>2023</u>	<u>2022</u>
Accounts Receivable	<u>\$ 102,601</u>	<u>\$ 79,393</u>

**NOTE 5 CAPITAL ASSETS**

Capital assets summary for the year ended June 30, 2023, is as follows:

	<u>Balance July 1, 2022</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2023</u>
Capital assets, not being depreciated				
Land	\$ 74,634	\$ -	\$ -	\$ 74,634
Construction in Progress	76,352	631,117	-	707,469
Total capital assets, not being depreciated	<u>150,986</u>	<u>631,117</u>	<u>-</u>	<u>782,103</u>
Capital assets, being depreciated				
Building and Improvements	755,665	-	-	755,665
Equipment and vehicles	3,848,635	717,001	-	4,565,636
Total capital assets being depreciated	<u>4,604,300</u>	<u>717,001</u>	<u>-</u>	<u>5,321,301</u>
Less Accumulated Depreciation for:				
Building and Improvements	(576,581)	(26,857)	-	(603,438)
Equipment and vehicles	(1,754,907)	(301,706)	1	(2,056,612)
Total Accumulated Depreciation	<u>(2,331,488)</u>	<u>(328,563)</u>	<u>1</u>	<u>(2,660,050)</u>
Total capital assets, being depreciated, net	<u>2,272,812</u>	<u>388,438</u>	<u>-</u>	<u>2,661,251</u>
Total Capital Assets-Net	<u>\$ 2,423,798</u>	<u>\$1,019,555</u>	<u>\$ -</u>	<u>\$ 3,443,354</u>

**RANCHO ADOBE FIRE PROTECTION DISTRICT**

Notes to Basic Financial Statements

June 30, 2023 and 2022

**NOTE 5 CAPITAL ASSETS (continued)**

Capital assets summary for the year ended June 30, 2022 is as follows:

	<u>Balance July 1, 2021</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2022</u>
Capital assets, not being depreciated				
Land	\$ 74,634	\$ -	\$ -	\$ 74,634
Construction in Progress	-	76,352	-	76,352
Total capital assets, not being depreciated	<u>74,634</u>	<u>76,352</u>	<u>-</u>	<u>150,986</u>
Capital assets, being depreciated				
Building and Improvements	755,665	-	-	755,665
Equipment and vehicles	3,502,894	345,741	-	3,848,635
Total capital assets being depreciated	<u>4,258,559</u>	<u>345,741</u>	<u>-</u>	<u>4,604,300</u>
Less Accumulated Depreciation for:				
Building and Improvements	(532,417)	(44,164)	-	(576,581)
Equipment and vehicles	(1,567,381)	(187,526)	-	(1,754,907)
Total Accumulated Depreciation	<u>(2,099,798)</u>	<u>(231,690)</u>	<u>-</u>	<u>(2,331,488)</u>
Total capital assets, being depreciated, net	<u>2,158,761</u>	<u>114,051</u>	<u>-</u>	<u>2,272,812</u>
Total Capital Assets-Net	<u>\$ 2,233,395</u>	<u>\$ 190,403</u>	<u>\$ -</u>	<u>\$ 2,423,798</u>

Depreciation expense is charged to function/programs of the Rancho Adobe Fire Protection District:

	<u>2023</u>	<u>2022</u>
Governmental activities:		
Public Safety - Fire Protection	<u>\$ 328,563</u>	<u>\$ 231,689</u>



**RANCHO ADOBE FIRE PROTECTION DISTRICT**

Notes to Basic Financial Statements

June 30, 2023 and 2022

**NOTE 6 LONG-TERM LIABILITIES**

Long term liability activity for the years ended June 30, was as follows:

	2023				Due Within One Year
	Beginning Balance	Additions	Reductions	Ending Balance	
Note Payable	\$ 280,792	\$ -	\$ 55,806	\$ 224,986	\$ 57,507
Bonds Payable	5,610,000	-	252,891	5,357,109	255,000
Net Pension Liability	6,214,613	-	2,018,361	4,196,252	-
Compensated Absences	545,622	19,699	-	565,321	-
<b>Total Long-term Liabilities</b>	<b>\$ 12,651,027</b>	<b>\$ 19,699</b>	<b>\$ 2,327,058</b>	<b>\$ 10,343,668</b>	<b>\$ 312,507</b>

	2022				Due Within One Year
	Beginning Balance	Additions	Reductions	Ending Balance	
Note Payable	\$ 334,933	\$ -	\$ 54,141	\$ 280,792	\$ 55,806
Bonds Payable	-	5,610,000	-	5,610,000	252,891
Net Pension Liability	5,636,328	578,285	-	6,214,613	-
Compensated Absences	526,502	19,120	-	545,622	-
<b>Total Long-term Liabilities</b>	<b>\$ 6,497,763</b>	<b>\$ 6,207,405</b>	<b>\$ 54,141</b>	<b>\$ 12,651,027</b>	<b>\$ 308,697</b>

Notes Payable

The District has a note payable dated December 2016. The note is for the amount of \$500,000, has an interest rate of 3.00 percent and matures January 2027. As of June 30, 2023, the remaining lease payable balance is \$224,986. Below is the lease payable schedule:

**RANCHO ADOBE FIRE PROTECTION DISTRICT**

Notes to Basic Financial Statements

June 30, 2023 and 2022

**NOTE 6 LONG-TERM LIABILITIES (continued)**

<u>FY</u>	<u>Installment Payment</u>	<u>Principal</u>	<u>Interest</u>
2024	\$ 63,717	\$ 57,507	\$ 6,210
2025	63,717	59,293	4,424
2026	63,717	61,117	2,600
2027-2028	47,788	47,069	719
<b>Total</b>	<b>\$ 238,938</b>	<b>\$224,986</b>	<b>\$13,952</b>

Bonds Payable

The District acquired a Series 2021 Taxable Revenue Bonds in October 2021 in the amount of \$5,610,000. The bonds will mature in August 2041. Below is the bonds payable schedule:

<u>FY</u>	<u>Installment Payment</u>	<u>Principal</u>	<u>Interest</u>
2024	\$ 384,049	\$ 255,000	\$ 129,049
2025	386,958	260,000	126,958
2026 - 2041	6,108,978	4,840,000	1,268,978
<b>Total</b>	<b>\$ 6,879,984</b>	<b>\$5,355,000</b>	<b>\$1,524,984</b>

**NOTE 7 DISTRICT EMPLOYEES RETIREMENT PLAN (Defined Benefit Pension Plan)**

**Defined Benefit Pension Plan**

The District provides eligible employee's pension plans benefits through the Rancho Adobe Fire Protection District – Safety Plan and Miscellaneous Plan.

**Plan Description, Benefits Provided and Employees Covered**

The plan is a cost-sharing multiple-employer defined benefit pension plan administered by the California Public Employees; Retirement System (CalPERS). A full description of the pension plan benefit provisions, assumptions for funding purposes but not accounting purposes, and membership information is listed in the June 30, 2021 Annual Valuation Report. Details of the benefits provided can be obtained in Appendix B of the June 30, 2022 actuarial valuation report. This report is a publically available valuation report that can be obtained at CalPERS' website under Forms and Publications.

**RANCHO ADOBE FIRE PROTECTION DISTRICT**

Notes to Basic Financial Statements

June 30, 2023 and 2022

**NOTE 7 DISTRICT EMPLOYEES RETIREMENT PLAN Defined Benefit Pension Plan  
(continued)**

GASB 68 requires that the reported results must pertain to liability and assets information within certain defined timeframes. The timeframe for this reporting is:

Valuation Date	June 30, 2021
Measurement Date	June 30, 2022
Measurement Period	July 1, 2021 to June 30, 2022

**Contribution Description**

Section 20814(c) of the California Public Employees' Retirement Law (PERL) requires that the employer contribution rates for all public employers are determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The total plan contributions are determined through CalPERS' annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. Employer contribution rates may change if plan contracts are amended. Payments made by the employer to satisfy contribution requirements that are identified by the pension plan terms as plan member contribution requirements are classified as plan member contributions. The contribution rate and unfunded liability information are as follows:

	<u>Employer Contribution Rate</u>	<u>Unfunded Contribution</u>	<u>Employee Contribution Rate</u>
Safety Plan	20.970%	\$457,171	8.95%
PEPRA Safety Plan	13.660%	\$4,957	13.75%
Miscellaneous Plan	14.900%	\$31,532	7.96%
		<u>New Strategic Allocation</u>	<u>Real Return Years 1 - 10</u>
<u>Asset Class</u>			
Global Equity- cap-weighted		30.0%	4.45%
Global Equity- non-cap-weighted		12.00	3.84
Private Equity		13.00	7.28
Treasury		5.00	0.27
Mortgage-backed Securities		5.00	0.50
Investment Grade Corporates		10.00	1.56
High Yield		5.00	2.27
Emerging Market Debt		5.00	2.48
Private Debt		5.00	3.57
Real Assets		15.00	3.21
Leverage		-5.00	-0.59

**RANCHO ADOBE FIRE PROTECTION DISTRICT**

Notes to Basic Financial Statements

June 30, 2023 and 2022

**NOTE 7 DISTRICT EMPLOYEES RETIREMENT PLAN Defined Benefit Pension Plan  
(continued)**

The following table shows the Plan's proportionate share of the risk pool collective net pension liability over the measurement period.

	<b>Plan Total Pension Liability (a)</b>	<b>Plan Fiduciary Net Position (b)</b>	<b>Plan Net Pension Liability/(Asset) (c) = (a) - (b)</b>
Balance at : 6/30/2021 (MD)	\$ 23,344,108	\$ 17,129,495	\$ 6,214,613
Balance at : 6/30/2022 (MD)	\$ 25,398,127	\$ 21,201,875	\$ 4,196,252
Net Changes during 2021-22	\$ (2,054,019)	\$ (4,072,380)	\$ 2,018,361

The following presents the net pension liability/(assets) of the Plan as of the measurement date, calculated using the discount rate of 6.90 percent, as well as what the net pension liability/(asset) would be if it were calculated using a discount rate that is 1 percentage-point lower (5.90 percent) or 1 percentage-point higher (7.90 percent) than the current rate:

	<b>Discount Rate - 1% (6.15%)</b>	<b>Current Discount Rate (7.15%)</b>	<b>Discount Rate + 1% (8.15%)</b>
Plan's Net Pension Liability/(Asset) - 2023	\$ 7,701,044	\$ 4,196,252	\$ 1,330,765
Plan's Net Pension Liability/(Asset) - 2022	\$ 9,353,382	\$ 6,214,613	\$ 3,635,537

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**RANCHO ADOBE FIRE PROTECTION DISTRICT**

Notes to Basic Financial Statements

June 30, 2023 and 2022

**NOTE 7 DISTRICT EMPLOYEES RETIREMENT PLAN Defined Benefit Pension Plan  
(continued)**

For the fiscal years ended June 30, 2023 and 2022 pension expense recognized is as follows:

	<u>2023</u>	<u>2022</u>
Total Service Costs	\$ 341,505	\$ 922,835
Interest on TPL	1,131,627	3,225,072
Recognize Changes of Assumptions	156,876	(43,078)
Changes of Benefit Terms	659	885
Plans Share of Employee Contribution	(458,049)	(369,643)
Net Plan to Plan Resource Movement	478	(509,371)
Projected Earnings on PPI	(971,408)	(2,388,912)
Recognized Difference Between Projected and Actual Plan Earnings	83,729	(1,167,761)
Recognized Difference Between Expected & Actual Experience	169,668	639,288
Administrative Expenses	8,832	34,041
Other Miscellaneous Income	-	-
<b>Total Pension Expense Recognized</b>	<b><u>\$ 463,917</u></b>	<b><u>\$ 343,356</u></b>

As of June 30, 2023, and 2022, Rancho Adobe Fire Protection District reports other amounts for the Plan as deferred outflows and deferred inflows of resources related to pensions as follows:

	<u>FY22-23 Deferred Outflows of Resources</u>	<u>FY22-23 Deferred Inflows of Resources</u>	<u>FY21-22 Deferred Inflows/(Outflows) of Resources</u>
Difference between Expected and Actual Experience	\$ 167,757	\$ 46,287	\$ 1,038,452
Changes of Assumptions	423,564	-	-
Difference between Projected and Actual Earnings on Pension Plan Investments	669,655	-	(3,809,164)
Difference between Employer's Contribution and Proportionate Share of Contribution	-	444,008	(173,897)
Changes in Employees Proportion Pension Contributions made Subsequent to Measurement Date	991,786	5,146,818	1,658,302
	<u>6,204,304</u>	<u>-</u>	<u>6,499,408</u>
<b>Total</b>	<b><u>\$ 8,457,066</u></b>	<b><u>\$ 5,637,113</u></b>	<b><u>\$ 5,213,101</u></b>

**RANCHO ADOBE FIRE PROTECTION DISTRICT**

Notes to Basic Financial Statements

June 30, 2023 and 2022

**NOTE 7 DISTRICT EMPLOYEES RETIREMENT PLAN Defined Benefit Pension Plan  
(continued)**

Amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in future pension expense as follows:

<u>Measurement Period Ended June 30,</u>	<u>FY22-23 Deferred Outflows/(Inflows) of Resources</u>	<u>FY20-21 Deferred Outflows/(Inflows) of Resources</u>
2023	\$ -	\$ 1,456,243
2024	90,359	1,284,756
2025	(123,210)	920,968
2026	(37,498)	251,249
2027	1,649,441	1,299,885
2028	1,240,860	-
Thereafter	-	-

**NOTE 8 SUBSEQUENT EVENTS**

Subsequent events are those events or transactions that occur subsequent to the effective date of the financial statements, but prior to the issuance of the financial reports, which may have a material effect on the financial statements or disclosure therein. There are no subsequent events that have occurred through November 02, 2023 that meet the above definition.

**RANCHO ADOBE FIRE PROTECTION DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balance -**  
**Budgets and Actual**  
**General Fund**  
**For the Fiscal Year Ended June 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Property Taxes	\$ 6,762,571	\$ 6,854,000	\$ 6,910,317	\$ 56,317
Investment earnings	4,000	4,000	95,258	91,258
Intergovernmental Revenue	22,000	22,000	20,845	(1,155)
Strike team revenue	300,000	350,000	544,942	194,942
Miscellaneous/Other Income	331,548	277,048	526,794	249,746
<b>Total Revenues</b>	<u>7,420,119</u>	<u>7,507,048</u>	<u>8,098,156</u>	<u>591,108</u>
<b>Expenditures</b>				
Current:				
Salaries and Employee Benefits	5,572,100	5,724,600	5,698,439	26,161
Services and Supplies	1,017,154	1,001,941	962,045	39,896
Capital expenditures	443,000	2,015,000	1,348,122	666,878
Debt Service:				
Principal	310,807	310,807	308,693	2,114
Interest	138,604	138,607	138,527	80
<b>Total Expenditures</b>	<u>7,481,665</u>	<u>9,190,955</u>	<u>8,455,826</u>	<u>735,129</u>
Excess (Deficiency of Revenues Over (Under) Expenditures	<u>(61,546)</u>	<u>(1,683,907)</u>	<u>(357,670)</u>	<u>1,326,237</u>
Net Change in Fund Balance			(357,670)	
Fund Balance, Beginning of Year			<u>6,168,811</u>	
Fund Balance, End of Year			<u>\$ 5,811,141</u>	

The notes to the financial statements are an integral part of this statement.

**RANCHO ADOBE FIRE PROTECTION DISTRICT**  
Statement of Revenues, Expenditures and Changes in Fund Balance -  
Budgets and Actual  
General Fund  
For the Fiscal Year Ended June 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Property Taxes	\$ 6,321,172	\$ 6,459,000	\$ 6,599,905	\$ 140,905
Investment earnings	1,000	800	3,540	2,740
Intergovernmental Revenue	24,000	23,000	21,875	(1,125)
Strike team revenue	300,000	300,000	1,046,478	746,478
Miscellaneous/Other Income	379,300	396,700	302,130	(94,570)
<b>Total Revenues</b>	<u>7,025,472</u>	<u>7,179,500</u>	<u>7,973,928</u>	<u>794,428</u>
<b>Expenditures</b>				
Current:				
Salaries and Employee Benefits	5,688,952	5,773,400	5,780,467	(7,067)
Services and Supplies	932,850	1,050,807	864,163	186,644
Capital expenditures	142,300	755,300	422,092	333,208
Debt Service:				
Principal	159,576	54,141	54,141	-
Interest	9,576	79,576	47,658	31,918
<b>Total Expenditures</b>	<u>6,933,254</u>	<u>7,713,224</u>	<u>7,168,521</u>	<u>544,703</u>
Excess (Deficiency of Revenues Over (Under) Expenditures	<u>92,218</u>	<u>(533,724)</u>	<u>805,407</u>	<u>1,339,131</u>
<b>Other Financing Sources (Uses)</b>				
Proceeds from Bonds			5,610,000	
Pay off the GASB 68 pension liability			<u>(5,610,000)</u>	
<b>Total Other Financing Sources (Uses)</b>			<u>-</u>	
Net Change in Fund Balance			805,407	
Fund Balance, Beginning of Year			<u>5,363,404</u>	
Fund Balance, End of Year			<u>\$ 6,168,811</u>	

The notes to the financial statements are an integral part of this statement.



**RANCHO ADOBE FIRE PROTECTION DISTRICT**  
**Schedules of Required Supplementary Information - Safety Plan and PEPRSA Safety**  
As of June 30,  
Last 10 Years\*

Schedule of the Plan's Proportionate Share of the Net Pension Liability and Related Ratios as of the Measurement Date in Relation to PERF C	2023	2022	2021	2020	2019	2018	2017	2016
Plan's Proportion of the Net Pension Liability/(Asset)	0.01848%	0.02563%	0.02909%	0.02875%	0.02598%	0.02734%	0.02219%	0.01646%
Plan's Proportionate Share of the Net Pension Liability/(Asset)	\$ 3,918,796	\$ 5,817,591	\$ 5,271,885	\$ 4,945,159	\$ 4,205,389	\$ 4,147,233	\$ 3,058,054	\$ 2,306,579
Plan's Covered-Employee Payroll	\$ 2,617,700	\$ 2,497,166	\$ 2,091,938	\$ 1,812,264	\$ 1,880,739	\$ 1,646,746	\$ 1,623,885	\$ 1,392,560
Plan's Proportionate Share of the Net Pension Liability/(Asset) as a Percentage of its Covered-Employee Payroll	149.7%	233.0%	252.0%	272.9%	223.6%	251.8%	188.3%	165.6%
Plan's Proportionate Share of the Fiduciary Net Position as a Percentage of the Plan's Total Pension Liability	83.6%	73.5%	74.4%	74.5%	76.3%	74.2%	79.3%	82.5%
<b>Schedule of Plan Contributions</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>
Actuarially Determined Contribution	\$ 446,756	\$ 398,601	\$ 333,183	\$ 286,340	\$ 228,033	\$ 175,306	\$ 139,387	\$ -
Contributions in Relation to the Actuarially Determined Contribution	(446,756)	(398,601)	(333,183)	(286,340)	(228,033)	(175,306)	(139,387)	-
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered-Employee Payroll	\$ 2,737,830	\$ 2,617,700	\$ 2,497,166	\$ 2,091,938	\$ 1,812,264	\$ 1,880,739	\$ 1,646,746	\$ 1,623,885
Contributions as a Percentage of Covered-Employee Payroll	16.32%	15.23%	13.34%	13.69%	12.58%	9.32%	8.46%	0.00%

**Notes to Schedule**

Change in Benefit Terms: The figures above do not include any liability impact that may have resulted from plan changes which occurred after June 30, 2021 as they have minimal cost impact.

Change in Assumptions: None

\* This schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

**RANCHO ADOBE FIRE PROTECTION DISTRICT**  
**Schedules of Required Supplementary Information**  
**Miscellaneous Plan**  
**As of June 30,**  
**Last 10 Years\***

**Schedule of the Plan's Proportionate Share of the Net Pension Liability and Related Ratios as of the Measurement Date in Relation to PERF C**

	2023	2022	2021	2020	2019	2018	2017	2016
Plan's Proportion of the Net Pension Liability/(Asset)	0.00165%	0.00220%	0.00248%	0.00248%	0.00228%	0.00249%	0.00206%	0.00158%
Plan's Proportionate Share of the Net Pension Liability/(Asset)	\$ 277,456	\$ 397,022	\$ 364,443	\$ 346,443	\$ 299,782	\$ 301,101	\$ 224,860	\$ 172,525
Plan's Covered-Employee Payroll	\$ 98,866	\$ 95,258	\$ 91,460	\$ 89,905	\$ 87,194	\$ 84,265	\$ 81,407	\$ 76,191
Plan's Proportionate Share of the Net Pension Liability/(Asset) as a Percentage of its Covered-Employee Payroll	280.64%	416.79%	398.47%	385.34%	343.81%	357.33%	276.22%	21.84%
Plan's Proportionate Share of the Fiduciary Net Position as a Percentage of the Plan's Total Pension Liability	81.35%	71.17%	72.07%	72.60%	74.66%	73.41%	79.07%	81.85%

**Schedule of Plan Contributions**

Actuarially Determined Contribution	\$ 30,483	\$ 27,584	\$ 23,337	\$ 20,417	\$ 16,724	\$ 13,281	\$ 10,986	\$ -
Contributions in Relation to the Actuarially Determined Contribution	(30,483)	(27,584)	(23,337)	(20,417)	(16,724)	(13,281)	(10,986)	-
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered-Employee Payroll	\$ 103,780	\$ 98,866	\$ 95,258	\$ 91,460	\$ 89,905	\$ 87,194	\$ 84,265	\$ 81,407
Contributions as a Percentage of Covered-Employee Payroll	29.37%	27.90%	24.50%	22.32%	18.60%	15.23%	13.04%	0.00%

**Notes to Schedule**

Change in Benefit Terms: The figures above do not include any liability impact that may have resulted from plan changes which occurred after June 30, 2021 as they have minimal cost impact.

Change in Assumptions: None

\* This schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

**RANCHO ADOBE FIRE PROTECTION DISTRICT**  
**Notes to Required Supplementary Information**  
**June 30, 2023 and 2022**

**Budget:** The District operates under the general laws of the State of California and annually adopts a budget to be effective July 1 of the ensuing fiscal year. Formal budgetary integration is employed as a management control device during the year for all governmental fund types. Unused appropriations for the budgeted funds lapse at the end of the fiscal year. Budgets are adopted on a modified accrual basis. Expenditures in excess of budgeted amounts are approved individually by the Board.

**Change in Benefit Terms:** The figure above does not include any liability impact that may have resulted from plan changes which occurred after June 30, 2023 as they have minimal cost impact. This applies for voluntary benefit changes as well as any offers of Two Years Additional Service Credit (a.k.a. Golden Handshakes). Employers that have done so may need to report this information as a separate liability in their financial statements as CalPERS considered such amounts to be separately financed employer-specific liabilities. These employers should consult with their auditors.

**Changes in Assumptions:** None

**RANCHO ADOBE FIRE PROTECTION DISTRICT**  
Roster of Board Members

**Directors:**

Brian Proteau	President	December 1, 2024
Bret Herman		December 1, 2024
Bob Moretti		December 1, 2026
Ray Peterson		December 1, 2026
Michael Gadoua		December 1, 2026
Mark Hemmendinger		December 1, 2024
Sage Howell		December 1, 2024

**Regular Meetings:**

The regular meeting of the Board of Directors is held at 7:00 P.M. on the third Wednesday of each month at the Cotati Fire Station located on 1 East Cotati Avenue, Cotati, California.

**APPROVAL TO DRAW  
FUNDS FROM  
WESTAMERICA  
LOAN**





# Rancho Adobe Fire District

## Staff Report

**Date:** February 14, 2024

**Topic:** Westamerica Bank Construction Loan

**Recommendation:**

Board approval is requested to draw full funding from the approved construction loan through Westamerica Bank in the amount of \$563,500 and place in the Districts facilities reserve account.

**Background:**

The District entered into a financing transaction with Westamerica Bank in the amount of \$563,500 to secure funding for the Fire Station 2 interior remodel. The Westamerica Bank loan has been approved and is available for use by the District for activities related to the construction project at Fire Station 2.

The District will benefit from drawing on the \$563,500 that is currently at 4.35% interest and placing that money in the District reserve account for facilities. Once transferred into the facilities reserve account, the money may be held or utilized as part of the Districts investment portfolio and gain interest at a greater rate than the interest charged by the bank.

**Financial Impact:**

There will be a small financial benefit to the District by investing the loan proceeds.

**Options:**

Board discretion

**Approved by:**

Jeff Veliquette  
Fire Chief

