

# Rancho Adobe Fire Protection District

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

Telephone: (707) 795-6011  
Fax: (707) 795-5177  
www.ranchofire.com

**NOTICE & AGENDA OF THE REGULAR BOARD MEETING  
JANUARY 18, 2023 — 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. Please 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**

- A. Regular Meeting of December 16, 2022

**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

(Continued on next page)



**NOTICE & AGENDA OF THE REGULAR BOARD MEETING**  
**JANUARY 18, 2023 — 7:00 P.M.**  
**COTATI FIRE STATION - #1 EAST COTATI AVE**  
**COTATI, CALIFORNIA**

Page 2

**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
  - b. Negotiations
  - c. Ad-Hoc Equipment
  - d. Ad-Hoc Legislative
  - e. Long Range Planning
  - f. Ad-Hoc Capital Improvements

**VI. UNFINISHED BUSINESS**

- A. Presentation of FY 2021/2022 Financial Audit

*The Board will consider approving the FY 2021/2022 financial audit conducted by independent auditors, Blomberg & Griffin Accountancy Corporation.*


**VII. NEW BUSINESS**

- A. Discussion and Vote for LAFCO Special Districts Representative Class II  
*The Board will consider a vote for one of two Special District Representatives to LAFCO.*
- B. Discussion and Vote for Sonoma County Fire Districts Association President and Vice President  
*The Board will consider a vote for President and Vice President of the SCFDA.*
- C. Discussion on Contract for Consulting Services with California Municipal Advisors, LLC (Staff Report by RAFD Finance Committee)  
*The Board will consider authorizing Chief Veliquette to sign a contract for cost mitigation and pension policy compliance services. Contract will define the scope of work, duties and fees.*
- D. Resolution R-5: Resolution to Request Sonoma County Fire District Ambulance Services
- E. Resolution R-6: Resolution to Provide Advanced Life Support Services

**VIII. DIRECTION ON FUTURE AGENDA ITEMS**

**X. 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 January 13, 2023.

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







# Rancho Adobe Fire Protection District

## Board of Directors Meeting

January 18, 2023

### TABLE OF CONTENTS

Item II. – Oral and Written Correspondence.....	Page 1
Item III. – Approval of Minutes .....	Page 7
Item IV. – Consent Calendar .....	Page 15
Item V. B.– Firefighter’s Association Report.....	Page 39
Item V. E.(a) – Budget Report .....	Page 47
Item VI. A. – Presentation of FY 21/22 Audit .....	Page 95
Item VII. A. – Discussion on Vote for LAFCO Special Dist. Representative.....	Page 111
Item VII. B. – Discussion on Vote for SCFDA President and VP.....	Page 127
Item VII. C. – Discussion on Contract for Consulting Services .....	Page 131
Item VII. D. – Resolution R-5: Requesting SCFD Ambulance Services .....	Page 151
Item VII. E. – Resclution R-6: Providing ALS Services .....	Page 157



# **WRITTEN COMMUNICATIONS**

10

11

12

**RANCHO ADOBE FIRE PROTECTION DISTRICT  
BOARD ORGANIZATION AND COMMITTEE APPOINTMENTS 2023**

**CHAIR:** Brian Proteau  
**VICE-CHAIR:** Mark Hemmendinger  
**BOARD SECRETARY/CLERK:** Jennifer Bechtold  
**FISCAL OFFICER/TREASURER:** Mark Hemmendinger

**BUDGET/FINANCE COMMITTEE:**

Mark Hemmendinger (Chair)  
Ray Peterson  
Bob Moretti

**NEGOTIATION COMMITTEE:**

Mark Hemmendinger (Chair)  
Ray Peterson  
Sage Howell

**EQUIPMENT COMMITTEE:**

Bret Herman (Chair)  
Sage Howell

**LEGISLATIVE COMMITTEE:**

Brian Proteau

**LONG RANGE PLANNING COMMITTEE:**

Michael Gadoua (Chair)

Mark Hemmendinger

Brian Proteau

**CAPITAL IMPROVEMENTS COMMITTEE:**

Brian Proteau (Chair)

Bret Herman

# **2023 Board Meeting Calendar**

January 18

February 15

March 15

April 19

May 17

June 21

July 19

August 16

September 20

October 18

November 15

December 13

11

12

13

14



# APPROVAL OF MINUTES

1

2

3

8

# Rancho Adobe Fire Protection District

---

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

Telephone: (707) 795-6011  
Fax: (707) 795-5177  
www.ranchofire.com

## DRAFT

### NOTICE & AGENDA OF THE REGULAR BOARD MEETING DECEMBER 14, 2022 — 7:00 P.M. COTATI FIRE STATION - #1 EAST COTATI AVE. COTATI, CALIFORNIA

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

President, Michael Gadoua, called the Regular Board Meeting to order at 7:00 p.m. The agenda for this meeting was posted on December 9, 2022.

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

Directors Absent: Sage Howell

Minutes Conducted by: Jennifer Bechtold

The Pledge of Allegiance was said.

#### II. BOARD REORGANIZATION

##### A. Election of Chairman and Vice-Chairman, and Passing of Gavel to New Chair

**Chairman: Brian Proteau**

Motion moved by Mr. Hemmendinger and seconded by Mr. Gadoua.

Motion Carried: Aye 6 No 1 Abstain 0 Absent 1

**Vice Chairman: Mark Hemmendinger**

Motion moved by Mr. Proteau and seconded by Mr. Moretti.

Motion Carried: Aye 6 No 0 Abstain 0 Absent 1

##### B. Appointment of Board Secretary/Clerk

**Board Secretary/Clerk: Jennifer Bechtold**

##### C. Appointment of Fiscal Officer

**Fiscal Officer: Mark Hemmendinger**

##### D. Appointments to Committees and Charges to Meet Regularly:

1. Budget/Finance Committee: Chief, Fiscal Officer and 2 Directors  
(meeting as necessary, but at least quarterly)

Mr. Hemmendinger (Chair), Mr. Peterson, Mr. Moretti

*Board Reorganization Continued:*

2. Negotiation Committee: 3 Directors (*meeting as necessary*)  
Mr. Hemmendinger (Chair), Mr. Peterson, Mr. Howell
3. Equipment Committee: 2 Directors to serve on committee otherwise composed of staff members (*meeting as necessary, but at least once quarterly*)  
Mr. Herman (Chair), Mr. Howell
4. Legislative Committee: Chief, Board Chairman (*meeting as necessary*)  
Mr. Proteau
5. Long Range Planning Committee: 3 Directors to serve on committee otherwise composed of staff and members of the public (*meeting as necessary*)  
Mr. Gadoua (Chair), Mr. Hemmendinger, Mr. Proteau
6. Capital Equipment Committee:  
Mr. Proteau (Chair), Mr. Herman

E. Confirm Calendar of Meetings for 2023: Third Wednesday of Every Month: January 18, February 15, March 15, April 19, May 17, June 21, July 19, August 16, September 20, October 18, November 15, December **13**

**The Board has confirmed all meeting dates.**

**III. ORAL AND WRITTEN COMMUNICATIONS**

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

There was no comment from the public.

B. Correspondence and/or Presentations

Correspondence included information on voting for a special district representative for LAFCO and a Board handbook.

B. Presentation of Station 2 Remodel

Presentation shared as part of ad-hoc capital improvements committee report.

Battalion Chief, Herb Wandel, presented a PowerPoint presentation on the remodeling plans for the Penngrove Fire Station. Bid packages will likely be presented to the Board by February.

**IV. APPROVAL OF MINUTES**

A. Regular Meeting of November 16, 2022

Motion moved by Mr. Gadoua and seconded by Mr. Herman.

Motion Carried: Aye   6   No   0   Abstain   0   Absent   1

*Approval of Minutes Continued:*

B. Special Meeting of November 30, 2022

Motion moved by Mr. Hemmendinger and seconded by Mr. Gadoua.

Motion Carried: Aye 4 No 0 Abstain 2 (Mr. Peterson, Mr. Herman) Absent 1

V. **CONSENT CALENDAR**

A. Ratification of Checks Issued

Motion moved by Mr. Herman and seconded by Mr. Hemmendinger.

Motion Carried: Aye 6 No 0 Abstain 0 Absent 1

VI. **ADMINISTRATIVE COMMUNICATIONS**

A. Chief's Report

Chief Veliquette reported the following information:

- 232 calls for service in November, 38 SSU calls, of which, 25 were cancelled in route.
- 115K in fire loss, 100K of this total was to a structure fire in the Liberty Valley.
- Met with almost all members of the District except about five member, and those meetings which will take place on Friday. Chief Veliquette will share information as a result of these meetings at the strategic planning session.
- Chief met with Supervisors Rabbitt and Coursey. He has also met with Chief Schach twice and police chiefs from Cotati, Rohnert Park and SSU, as well as Damien O'Bid City Manager for Cotati. He has also met with Chris Rafanelli from Liberty School.
- Met with one part-time BC who has resigned from district after 48 years of service.
- Attended association meeting and holiday party.
- This morning, Rancho Adobe hosted the Sonoma Co. Fire Chiefs Association and elections meeting.
- Management and operations meetings were held on Tuesday.
- On Thursday, we will interview with one candidate for legal counsel from Myers Nave, who provides special district counsel to local agencies. One thing Chief Veliquette would like to do is have counsel provide a yearly Brown Act training to the Board.
- Upcoming events include the Blood Drive this Friday from 1-4:30, toy delivery this Saturday, Sunday is the Christmas parade, bid walk through for the HVAC systems on December 19<sup>th</sup>, SCFD Board meeting on December 20 and the 21<sup>st</sup> is a meeting with Supervisor Gorin.
- Push-in ceremony for new 9183 and open house on January 28 at Liberty Station.
- LRPC will be held in February following goal setting.
- Hiring – Chief would like to establish an internal committee for recruitment and retention.
- There is a shared services opportunity for a paramedic ambulance at the Cotati station. The ambulance will be under the direction and staffed by SCFD on a 12-hour day shift to start. Board gave direction to Chief to continue discussions about this.
- Good of order – 2023 is our 30-year anniversary, so we'll be looking at setting up a celebration for this. Potentially around the 4<sup>th</sup> of July.

B. Director Reports

Mr. Hemmendinger noted he attended a LAFCO meeting on the first Wednesday of December. Gold Ridge Fire attended and will resubmit their sphere of influence request for the VFCs. There were also some mistakes made in annexation with North Sonoma County Fire District, which were corrected at the meeting. No LAFCO meeting will be held in January.

*Administrative Communications Continued:*

C. Committee Reports

a. Finance/Budget

Mr. Hemmendinger said there are no unusual expenses in the past month and we have sufficient funds to get us through until our next tax infusion. We'll have a more detailed budget report in January.

b. Negotiations

No report filed.

c. Ad-Hoc Equipment

BC Wandel noted that Ford has closed their ordering, so we are still trying to figure out how to order the chassis for 9132. The new engine will be in service by the end of December.

Chief Veliquette commented we have not had any discussions on the purchase of new pickups.

d. Ad-Hoc Legislative

No report filed.

e. Long Range Planning

No report filed.

f. Ad-Hoc Capital Improvements

Mr. Proteau said we will have bids on the station 2 remodel in February.

D. Firefighters' Association Report

Engineer McClendon thanked everyone for showing up to the Christmas party last week. The light parade is this Sunday night in Penngrove and the crab feed will be held February 4<sup>th</sup> with tickets now on sale.

E. Firefighter's Union Report

Captain Gromala extended their thanks to Chief Veliquette for sitting down with all crews to get feedback. They are excited to see all the changes moving forward.

**VII. UNFINISHED BUSINESS**

A. Review and Approval of HVAC Upgrade Bids at Stations 1 and 3

Architects have posted the bid advertisement and the pre-bid walkthrough will be held on December 19. Bid opening happens January 5<sup>th</sup> and will be discussed at January board meeting.

B. Discussion on CalPERS Liability Presentation by Ridgeline Municipal Strategies (Staff Report by Jennifer Bechtold)

Mr. Hemmendinger noted the Board discussed the Ridgeline proposal last month

and keeping abreast of unfunded liabilities, both current and into the future. The presentation slides for City of Cotati were shared with Board members as an example of what the presentation would look like. We have also received a summary from CalPERS, which shows we have no liabilities this summer but we do have future liabilities. Mr. Hemmendinger said the upshot is we could spend \$40K to offset future liabilities but that doesn't really tell us if that will help or not. In January, we can discuss having Ridgeline assist us with putting together a more detailed presentation, which will help us narrow things down for the future. We can either work with CalPERS and their information or have Ridgeline help in the gathering the figures.

Chief Veliquette shared that what we owe to CalPERS will always be a moving target based upon investments. We will have this same discussion on a yearly basis. CalPERS gave us some guardrails, but long-term financial obligations are just not possible because this is based on gains and losses in the market.

**IX. NEW BUSINESS**

A. Discussion and Approval of Fire Chief Contract (Board Report by Brian Proteau & Mark Hemmendinger)

At the November 30 special meeting, the Board had discussion and approved of the Fire Chief's contract. We now need to open the contract for discussion and comment from the public this evening.

Motion moved by Mr. Gadoua to approve the Fire Chief's employment contract and seconded by Mr. Hemmendinger.

Motion Carried: Aye 6 No 0 Abstain 0 Absent 1

Roll Call:

Mr. Proteau – aye  
Mr. Gadoua – aye  
Mr. Hemmendinger – aye  
Mr. Moretti – aye  
Mr. Herman - aye  
Mr. Peterson – aye  
Mr. Howell – absent

B. Oath of Office Administered to Fire Chief Jeff Veliquette

President, Brian Proteau, administered the Oath of Office to Chief Veliquette.

Presentation of FY 2021/2022 Financial Audit

**Item was moved to follow approval of minutes.**

Mrs. Bechtold introduced Rita Gill from Blomberg & Griffin Accountancy Corporation.

Main points of the financial audit:

- No reportable findings in audit.
- Page 9 – cash investment increase 1.2 million. Total liabilities increased \$8,590,376 mostly due to the pension obligation bonds.
- Page 11 – District's cash increased 1.2 million.
- Page 14: fund balance increased \$805,407.
- Pages 16-30: notes to financial statements.
- Page 23: increase to total assets in the amount of \$190,403.
- Page 25: details on long term liabilities.

- Pages 31-32: budget to actual for FY22 and FY21. Services and supplies were within budget.

The Board is trying to have a better understanding of why the pension obligation bonds do not show as having been paid out in financial audit. There was an overall misunderstanding of how the POBs affect the financial statements. Ms. Gill will seek answers from John Blomberg and return answers on this to the Board.

C. Discussion and Approval to Remove Interim Chief Tony Gossner as Signer on Summit State Bank Account and Add Fire Chief Jeff Veliquette and Director Sage Howell as Signers (Staff Report by Jennifer Bechtold)

Mrs. Bechtold commented that we need to make changes to the current bank signers, removing Interim Chief Gossner and adding Chief Veliquette and Director Howell as signers.

Motion moved by Mr. Hemmendinger and seconded by Mr. Herman.

Motion Carried: Aye 6 No 0 Abstain 0 Absent 1

**X. DIRECTION ON FUTURE AGENDA ITEMS**

- **LAFCO Elections Vote for Special Districts Representative**
- **FY 21/22 Audit Follow-up**
- **HVAC bids**
- **CalPERS Unfunded Liability Discussion**
- **Finance Committee Report on 6-Month Budget**

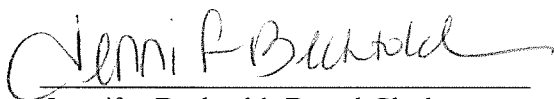
**XI. ADJOURNMENT**

With no further business to discuss, the Regular Board meeting was adjourned at 9:01 p.m.

Motion moved by Mr. Herman and seconded by Mr. Peterson.

Motion Carried: Aye 6 No 0 Abstain 0 Absent 1

Respectfully submitted,



Jennifer Bechtold, Board Clerk



# CONSENT CALENDAR

17

18

19

20

# Rancho Adobe Fire Protection District



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

Phone: (707) 795-6011  
Fax: (707) 795-5177  
www.rancho-adobe-fire.org

## RATIFICATION OF WARRANTS AND PAYROLL

FOR THE REGULAR MEETING OF JANUARY 18, 2023

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

Regular Payable Checks:	\$ 84,908.74
Payroll Checks:	\$235,109.09
Total All Disbursements:	\$320,010.83

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.

*Jenni R. Beckwith*

1-12-23

Clerk of the Board

Date

(1)

(2)

(3)

Check Detail

December 22 - 29, 2022

Type	Num	Date	Name	Account	Paid Amount
ACH	ACH	12/22/2022	BNY MELLON	1035 - Summit State Bank - Operating	
Bill Pmt -Check	5446	12/29/2022	FISHMAN SUPPLY CO	1035 - Summit State Bank - Operating	
Bill	Mult Inv's	12/29/2022		6080 - Household Expense	-873.64
Bill Pmt -Check	5447	12/29/2022	JAKE MCCLENDON	1035 - Summit State Bank - Operating	-873.64
Bill	Reimb. St. Maint.	12/29/2022		6180 - Building Maintenance	-199.38
Bill Pmt -Check	5448	12/29/2022	KYOCERA DOCUMENT SOLUTIONS 2	1035 - Summit State Bank - Operating	-199.38
Bill	Inv# 55E1707408	12/29/2022		6820 - Rent/Lease Equipment	-27.65
Bill Pmt -Check	5449	12/29/2022	KYOCERA DOCUMENT SOLUTIONS NOR	1035 - Summit State Bank - Operating	-27.65
Bill	Inv# 5023120925	12/29/2022		6820 - Rent/Lease Equipment	-185.34
Bill Pmt -Check	5450	12/29/2022	LIEBERT CASSIDY WHITMORE	1035 - Summit State Bank - Operating	-185.34
Bill	Inv# 230406	12/29/2022		6610 - Legal Services	-3,723.00
					-3,723.00

# Rancho Adobe Fire Protection District

## Check Detail

December 22 - 29, 2022

Bill Pmt -Check	5451	12/29/2022	McMURCHIE LAW FIRM	1035 · Summit State Bank - Operating	
Bill	Inv# 733	12/29/2022		6610 · Legal Services	-405.00
					-405.00
Bill Pmt -Check	5452	12/29/2022	MHN	1035 · Summit State Bank - Operating	
Bill	Inv# PRM-077412	12/29/2022		5930 · Health Insurance	-358.72
					-358.72
Bill Pmt -Check	5453	12/29/2022	NICK BARBIERI TRUCKING INC.	1035 · Summit State Bank - Operating	
Bill	Inv# 0007886-IN	12/29/2022		7201 · Fuel	-1,438.72
					-1,438.72
Bill Pmt -Check	5454	12/29/2022	PG&E	1035 · Summit State Bank - Operating	
Bill	Muit Accts	12/29/2022		7320 · Utilities	-2,317.42
					-2,317.42
Bill Pmt -Check	5455	12/29/2022	PREFERRED ALLIANCE, INC.	1035 · Summit State Bank - Operating	
Bill	Inv#0179192-IN	12/29/2022		6650 · Health Services	-42.00
					-42.00
Bill Pmt -Check	5456	12/29/2022	STANDARD INSURANCE COMPANY	1035 · Summit State Bank - Operating	
Bill	Jan. 2023	12/29/2022		5931 · Disability Insurance	-841.00
					-841.00

Rancho Adobe → Protection District  
Check Detail  
December 22 - 29, 2022

Bill Pmt -Check

5457

12/29/2022

VISION SERVICE PLAN

1035 - Summit State Bank - Operating

Bill

Jan. 2023

12/29/2022

5934 - Vision Insurance

-410.10  
-410.10

TOTAL CHECKS ISSUED: 75,876.85

Authorized By:

Andy Taylor

Print Name

Mike Wehman

Print Name

[Signature]

Sign

[Signature]

Sign

Battalion Chief S

Title

Battalion Chief

Title





Rancho Adobe Fire Protection District  
Check Detail  
December 16, 2022

Type	Num	Date	Name	Account	Paid Amount
Bill Pmt -Check	5436	12/16/2022	CYPRESS DENTAL ADMINISTRATORS	1035 · Summit State Bank - Operating	
Bill	Jan. 2023	12/16/2022		5932 · Dental Insurance	-2,541.60
					-2,541.60
Bill Pmt -Check	5437	12/16/2022	H AND S ASSOCIATES	1035 · Summit State Bank - Operating	
Bill	Inv# 1287	12/16/2022		6590 · Contracted FM Services	-1,837.50
					-1,837.50
Bill Pmt -Check	5438	12/16/2022	IT HUB	1035 · Summit State Bank - Operating	
Bill	Inv# 5090	12/16/2022		6889 · Computer Software and Equipment	-540.00
					-540.00
Bill Pmt -Check	5439	12/16/2022	KAISER PERMANENTE	1035 · Summit State Bank - Operating	
Bill	Jan. 2023	12/16/2022		5930 · Health Insurance	-29,133.00
					-29,133.00
Bill Pmt -Check	5440	12/16/2022	LINDA M. SUVOY INVESTIGATIONS	1035 · Summit State Bank - Operating	
Bill	Veliquette	12/16/2022		6605 · Hiring Expense	-1,400.00
					-1,400.00
Bill Pmt -Check	5441	12/16/2022	LN CURTIS & SONS	1035 · Summit State Bank - Operating	
Bill	Inv# 657464	12/16/2022		6022 · Safety Clothing	-200.08
					-200.08

# Rancho Adobe Fire Protection District Check Detail December 16, 2022

Bill Pmt -Check	5442	12/16/2022	MATHESON TRI-GAS INC.	1035 · Summit State Bank - Operating	
Bill	Mult Inv's	12/16/2022		6260 · Medical Supplies	-286.56
Bill Pmt -Check	5443	12/16/2022	SILVERADO AVIONICS	1035 · Summit State Bank - Operating	
Bill	Inv# 2488	12/16/2022		6045 · Pagers & Radios	-61.64
Bill Pmt -Check	5444	12/16/2022	STRATA a/p, INC.	1035 · Summit State Bank - Operating	
Bill	Inv# 6916	12/16/2022		9510 · Building Improvements	-1,279.67

**TOTAL CHECKS ISSUED: 37,280.05**

Authorized By:

Andy Taylor

Print Name

Mike Wehman

Print Name

[Signature]

Sign

Battalion Chief

Title

Battalion Chief

Title

Check Detail

December 9, 2022  
Name

Type	Num	Date	Name	Account	Paid Amount
Bill Pmt -Check	5421	12/09/2022	AMERICAN RIVER BENEFIT ADMINISTRATORS 1035 · Summit State Bank - Operating		
Bill	January 2022	12/09/2022	5933 · Life Insurance		-358.67
					-358.67
Bill Pmt -Check	5422	12/09/2022	AT&T	1035 · Summit State Bank - Operating	
Bill	9391035608/5607	12/09/2022	6040 · Communications		-207.68
					-207.68
Bill Pmt -Check	5423	12/09/2022	CALIFORNIA SPECIAL DISTRICTS A	1035 · Summit State Bank - Operating	
Bill	2023 Membership	12/09/2022	6280 · Memberships		-8,810.00
					-8,810.00
Bill Pmt -Check	5424	12/09/2022	DEPARTMENT OF JUSTICE	1035 · Summit State Bank - Operating	
Bill	Inv# 625002	12/09/2022	6605 · Hiring Expense		-49.00
					-49.00
Bill Pmt -Check	5425	12/09/2022	dmi NETWORKING	1035 · Summit State Bank - Operating	
Bill	Inv#55585	12/09/2022	6889 · Computer Software and Equipment		-950.00
					-950.00
Bill Pmt -Check	5426	12/09/2022	ECMS	1035 · Summit State Bank - Operating	
Bill	Inv# 654786	12/09/2022	6022 · Safety Clothing		-823.77
					-823.77

**Rancho Adobe Fire Protection District**  
**Check Detail**  
December 9, 2022

Bill Pmt -Check	5427		12/09/2022	FISHMAN SUPPLY CO	1035 · Summit State Bank - Operating	
Bill	Inv# 1381119/1378288		12/09/2022		6400 · Office Supplies	-155.39
					6080 · Household Expense	-749.10
						<u>-904.49</u>
Bill Pmt -Check	5428		12/09/2022	IT HUB	1035 · Summit State Bank - Operating	
Bill	Inv# 5074		12/09/2022		6889 · Computer Software and Equipment	-992.18
						<u>-992.18</u>
Bill Pmt -Check	5429		12/09/2022	LN CURTIS & SONS	1035 · Summit State Bank - Operating	
Bill	Inv# 653755		12/09/2022		9560 · New Equipment - Apparatus	-127.49
						<u>-127.49</u>
Bill Pmt -Check	5430		12/09/2022	MARK CLEMENTI, PhD.	1035 · Summit State Bank - Operating	
Bill	Inv#12-01-22		12/09/2022		6605 · Hiring Expense	-774.00
						<u>-774.00</u>
Bill Pmt -Check	5431		12/09/2022	NICK BARBIERI TRUCKING INC.	1035 · Summit State Bank - Operating	
Bill	Inv# 0008737-IN		12/09/2022		7201 · Fuel	-1,637.40
						<u>-1,637.40</u>
Bill Pmt -Check	5432		12/09/2022	PENNGROVE WATER CO	1035 · Summit State Bank - Operating	
Bill	Acct# P-549		12/09/2022		7320 · Utilities	-173.98
						<u>-173.98</u>

# Rancho Adobe Fire Protection District Check Detail December 9, 2022

Bill Pmt -Check	5433	12/09/2022	PG&E	1035 · Summit State Bank - Operating	-3,327.52
Bill	Mult Accts	12/09/2022		7320 · Utilities	-3,327.52
Bill Pmt -Check	5434	12/09/2022	UMPQUA BANK	1035 · Summit State Bank - Operating	-13,235.05
Bill	Nov. Visa	12/09/2022		Umpqua Bank Credit Card	-13,235.05
Bill Pmt -Check	5435	12/09/2022	WELLS FARGO VENDOR FIN SERVICES	1035 · Summit State Bank - Operating	-182.28
Bill	Inv# 5022823217	12/09/2022		6820 · Rent/Lease Equipment	-182.28

**TOTAL CHECKS ISSUED: 32,553.51**

Authorized By:

Herbert R Waukele  
Print Name

Andy Taylor  
Print Name

[Signature]  
Sign

[Signature]  
Sign

Battalion Chief  
Title

BATTALION Chief  
Title



Rancho Adobe Fire Protection District

Check Detail

January 3, 2023

Type	Num	Date	Name	Account	Paid Amount
ACH	ACH	01/03/2023	RAY PAULA	1035 · Summit State Bank - Operating	
Bill Pmt -Check	5458	01/03/2023	BILL ADAMS	5936 · Retiree Insurance	-900.00
Bill	Jan.-March 2023	01/03/2023		1035 · Summit State Bank - Operating	-900.00
Bill Pmt -Check	5459	01/03/2023	DUANE L. HARRIS	1035 · Summit State Bank - Operating	
Bill	Jan.-March 2023	01/03/2023		5936 · Retiree Insurance	-900.00
Bill Pmt -Check	5460	01/03/2023	LARRY MARTINEZ	1035 · Summit State Bank - Operating	
Bill	Jan.-March 2023	01/03/2023		5936 · Retiree Insurance	-900.00
Bill Pmt -Check	5461	01/03/2023	PATELCO CREDIT UNION	1035 · Summit State Bank - Operating	
Bill	HSA Jan. - June 2023	01/03/2023		5930 · Health Insurance	-85,791.68

**TOTAL CHECKS ISSUED: 89,391.68**

Authorized By:

*Andy Taylor*

Print Name

*Mike Melillo*

Print Name

*[Signature]*

Sign

*[Signature]*

Sign

*Battalion Chief*

Title

*Battalion Chief*

Title

Rancho Adobe Fire Protection District

Check Detail

December 28, 2022

Type	Num	Date	Name	Account	Paid Amount
ACH	ACH	12/28/2022	CaIPERS FISCAL SERVICES DIVISION	1035 · Summit State Bank - Operating	-27,344.30
			5923 · CalPERS		-27,344.30
ACH	ACH	12/28/2022	CaIPERS FISCAL SERVICES DIVISION	1035 · Summit State Bank - Operating	-49,324.74
			5923 · CalPERS		-49,324.74
ACH	ACH	12/28/2022	CaIPERS FISCAL SERVICES DIVISION	1035 · Summit State Bank - Operating	-1,938.14
			5923 · CalPERS		-1,938.14
ACH	ACH	12/28/2022	CALPERS SUPPLEMENTAL INCOME PLANS	1035 · Summit State Bank - Operating	-10,588.00
			5923 · CalPERS		-10,588.00
Bill Pmt -Check	5445	12/28/2022	RANCHO ADOBE PAID FIREFIGHTERS	1035 · Summit State Bank - Operating	-625.00
Bill	December 2022	12/28/2022		5910 · Full-Time Personnel	-625.00

**TOTAL CHECKS ISSUED: 89,820.18**

Authorized By:

*Andy Taylor*

Print Name

*Mike Weichman*

Print Name

*[Signature]*

Sign

*[Signature]*

Sign

*Battalion Chief*

Title

*Battalion Chief*

Title





UMPQUA BANK

BL ACCT 00002716-10000000
RANCHO ADOBE FIRE DIST
Account Number: #####-6068
Page 1 of 6



Account Summary

Table with 2 columns: Description and Amount. Rows include Billing Cycle, Days In Billing Cycle, Previous Balance, Purchases, Cash, Balance Transfers, Special, Credits, Payments, Other Charges, Finance Charges.

NEW BALANCE \$14,636.22

Credit Summary

Table with 2 columns: Description and Amount. Rows include Total Credit Line, Available Credit Line, Available Cash, Amount Over Credit Line, Amount Past Due, Disputed Amount.

Account Inquiries

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

Payment Summary

Table with 2 columns: Description and Amount. Rows include NEW BALANCE, MINIMUM PAYMENT, PAYMENT DUE DATE.

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

Table with 5 columns: Trans Date, Post Date, Reference Number, Transaction Description, Amount. Row: 12/19 12/19 000000LXB2212197286005 PAYMENT - THANK YOU \$13,235.05-

Cardholder Account Summary

Table with 5 columns: Description, Payments & Other Credits, Purchases & Other Charges, Cash Advances, Total Activity. Row: VIRTUAL ACCT BECHTOLD ##### 6806 \$186.18-\$3,243.60 \$0.00 \$3,057.42

Cardholder Account Detail

Table with 6 columns: Trans Date, Post Date, Plan Name, Reference Number, Description, Amount. Rows include 12/01 12/04 PPLN01 24275392336044869656522 147-Penngrove Station M 707-6649200 CA \$215.00

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

AMOUNT OF PAYMENT ENCLOSED

Table with 4 columns: Closing Date, New Balance, Total Minimum Payment Due, Payment Due Date. Values: 12/30/22, \$14,636.22, \$14,636.22, 01/25/23

\$ 14,636.22

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



MAKE CHECK PAYABLE TO:
UMPQUA BANK COMMERCIAL CARD OPS
PO BOX 35142 - LB1181
SEATTLE WA 98124-5142

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
12/09	12/11	PPLN01	24492152344027485454492	MISSION LINEN 805-963-1841 CA	\$93.86
12/11	12/12	PPLN01	24692162345106335680443	VZWRLSS*APOCC VISB 800-922-0204 FL	\$166.09
12/11	12/12	PPLN01	24692162345106335680450	VZWRLSS*APOCC VISB 800-922-0204 FL	\$142.70
12/15	12/16	PPLN01	24755422349273494300649	PRIMO WATER FL 800-7285508 FL	\$155.79
12/15	12/16	PPLN01	24492152350027450553139	BAY ALARM COMPANY 925-808-4311 CA	\$227.22
12/20	12/20	PPLN01	24692162354103860106934	GOOGLE *YouTube TV g.co/helppay# CA	\$94.98
12/20	12/21	PPLN01	24941662354206011922261	RECOLOGY SONOMA MARIN 415-875-1000 CA	\$103.09
12/20	12/21	PPLN01	24941662354206011938192	RECOLOGY SONOMA MARIN 415-875-1000 CA	\$240.12
12/20	12/21	PPLN01	24941662354206011938200	RECOLOGY SONOMA MARIN 415-875-1000 CA	\$201.48
12/22	12/23	PPLN01	24492152357027444798751	MISSION LINEN 805-963-1841 CA	\$64.43
12/23	12/25	PPLN01	24055232358812461319328	ATT* BILL PAYMENT 800-331-0500 TX	\$309.62
12/24	12/25		74692162358107225484036	CREDIT VOUCHER	\$186.18-
12/28	12/28	PPLN01	24692162362109609242559	AMZN Mktp US Amzn.com/bill WA	\$266.00
12/30	12/30	PPLN01	24692162364101224881026	COMCAST CALIFORNIA 800-COMCAST CA	\$266.06
12/29	12/30	PPLN01	24692162363100909551434	AMZN Mktp US*BP1MW5AL3 Amzn.com/bill WA	\$14.15

Cardholder Account Summary					
MIKE WEIHMAN ##### 6100		Payments & Other Credits \$0.00	Purchases & Other Charges \$1,584.15	Cash Advances \$0.00	Total Activity \$1,584.15

Cardholder Account Detail					
Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
12/06	12/07	PPLN01	24692162341102666927820	AMZN Mktp US*9Z5HP9B53 Amzn.com/bill WA	\$7.58
12/07	12/07	PPLN01	24692162341102824432903	AMZN Mktp US*962AC9ML3 Amzn.com/bill WA	\$17.35
12/07	12/08	PPLN01	24034542341000836895721	76 - PETALUMA 88 INC PETALUMA CA	\$45.90
12/12	12/13	PPLN01	24000972346162603685190	THE UPS STORE 2795 707-4802800 CA	\$271.70
12/20	12/21	PPLN01	24055232355812442493104	AT&T COR DF 800-331-0500 TX	\$249.54
12/20	12/21	PPLN01	24692162354104134709263	HON*ANALYTICS INC. 847-955-8200 IL	\$950.00
12/24	12/25	PPLN01	24055232359091007737751	WILCO FARM STORE PETALUMA CA	\$42.08

Cardholder Account Summary					
JAMES DEURLOO ##### 6118		Payments & Other Credits \$0.00	Purchases & Other Charges \$448.02	Cash Advances \$0.00	Total Activity \$448.02

Cardholder Account Detail					
Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
12/02	12/04	PPLN01	24492162337000007395491	SP RUGGED RADIOS HTTPSRUGGEDRA CA	\$58.70
12/05	12/05	PPLN01	24692162339100974882061	AMZN Mktp US*D96YI3HP3 Amzn.com/bill WA	\$325.45
12/05	12/05	PPLN01	24692162339101028203007	AMZN Mktp US*I64TN3753 Amzn.com/bill WA	\$36.76
12/06	12/06	PPLN01	24692162340101926471075	AMZN Mktp US*LK1AY6OW3 Amzn.com/bill WA	\$27.11

Cardholder Account Summary					
TIM CALDWELL ##### 2629		Payments & Other Credits \$0.00	Purchases & Other Charges \$495.71	Cash Advances \$0.00	Total Activity \$495.71

Cardholder Account Detail					
Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
12/12	12/12	PPLN01	24492162346000014460733	ELITE COMMAND TRAINING WWW.ELITECOMM CA	\$450.00
12/16	12/19	PPLN01	24551932352016027533436	HI-TECH EMERGENCY VEHICLE OAKDALE CA	\$45.71

Cardholder Account Summary					
ANDY TAYLOR #### #### #### 4028		Payments & Other Credits \$0.00	Purchases & Other Charges \$1,530.93	Cash Advances \$0.00	Total Activity \$1,530.93
Cardholder Account Detail					
Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
11/29	12/01	PPLN01	24427332334120001312524	PETALUMA VALERO PETALUMA CA	\$24.69
11/29	12/01	PPLN01	24427332334120001312797	PETALUMA VALERO PETALUMA CA	\$23.08
12/04	12/05	PPLN01	24034542338000499599490	76 - PETALUMA 88 INC PETALUMA CA	\$77.23
12/07	12/08	PPLN01	24055232342812466974126	AT&T COR DF 800-331-0500 TX	\$221.99
12/11	12/12	PPLN01	24692162345106786706184	LOWES #01901* COTATI CA	\$112.65
12/11	12/12	PPLN01	24055232346091007649242	WILCO FARM STORE PETALUMA CA	\$18.59
12/11	12/12	PPLN01	24943002346898140335940	COSTCO GAS #0659 ROHNERT PARK CA	\$63.57
12/12	12/13	PPLN01	24692162346107590574445	WWW COSTCO COM 800-955-2292 WA	\$132.40
12/13	12/14	PPLN01	24692162347108258094881	BUSINESS.APPLE.COM 800-275-2273 CA	\$2.99
12/13	12/14	PPLN01	24692162347107990372977	WWW COSTCO COM 800-955-2292 WA	\$535.99
12/22	12/23	PPLN01	24431062357083351975838	AMZN MKTP US*KR1WZ5DS3 AM AMZN.COM/BILL WA	\$105.71
12/23	12/25	PPLN01	24055232358091007728181	WILCO FARM STORE PETALUMA CA	\$6.89
12/23	12/25	PPLN01	24427332358710001340219	ROTTEN ROBBIE #41 ROHNERT PARK CA	\$64.34
12/23	12/25	PPLN01	24692162357106947925132	IN *CROWN TROPHY PETALUMA PETALUMA CA	\$104.85
12/28	12/30	PPLN01	24137462363100402485848	OFFICE DEPOT #2256 ROHNERT PARK CA	\$35.96

Cardholder Account Summary					
JENNIFER BECHTOLD #### #### #### 4408		Payments & Other Credits \$0.00	Purchases & Other Charges \$3,966.40	Cash Advances \$0.00	Total Activity \$3,966.40
Cardholder Account Detail					
Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
12/01	12/02	PPLN01	24906412335161891489161	PY *Goin Rogue Apparel 707-5234222 CA	\$320.71
12/01	12/02	PPLN01	24055232336812435147844	AT&T COR DF 800-331-0500 TX	\$834.99
12/01	12/02	PPLN01	24055232336812434821969	AT&T COR DF 800-331-0500 TX	\$765.44
12/01	12/02	PPLN01	24769332336123364781784	LIGHTHOUSE UNIFORMS INC 206-2825600 WA	\$698.15
12/01	12/02	PPLN01	24431062335083351072500	AMZN MKTP US*125NZ3603 AM AMZN.COM/BILL WA	\$17.43
12/02	12/02	PPLN01	24692162336101371926033	AMZN MktP US*R66YX21X3 Amzn.com/bill WA	\$34.72
12/01	12/02	PPLN01	24492162335000055073513	GETSTREAMLINE.COM WEB WWW.GETSTREAM CA	\$200.00
12/03	12/04	PPLN01	24692162337102195402481	WWW.GS-JJ.COM 909-468-4808 CA	\$273.75
12/07	12/08	PPLN01	24692162341103394553656	IN *CROWN TROPHY PETALUMA PETALUMA CA	\$42.71
12/08	12/09	PPLN01	24137462343001661172835	USPS PO 0559220601 PENNGROVE CA	\$61.60
12/10	12/11	PPLN01	24431062344083713042737	AMAZON.COM*S15TE2OS3 AMZN AMZN.COM/BILL WA	\$18.64
12/14	12/15	PPLN01	24692162348108900613285	Amazon.com*D45NS6L63 Amzn.com/bill WA	\$161.60
12/14	12/15	PPLN01	24137462349001754034847	USPS PO 0559220601 PENNGROVE CA	\$120.00
12/21	12/22	PPLN01	24431062355083741023192	AMAZON.COM*C881C8KR3 AMZN AMZN.COM/BILL WA	\$11.85
12/23	12/25	PPLN01	24492152357713753242396	VISTAPRINT 866-207-4955 MA	\$46.63
12/28	12/29	PPLN01	24492152362855533990357	SQ *KELLY'S APPLIAN 877-417-4551 CA	\$326.05
12/29	12/30	PPLN01	24445002364000933609314	DOLLARTREE PETALUMA CA	\$32.13

Cardholder Account Summary					
TONY GOSSNER #### #### #### 0115		Payments & Other Credits \$0.00	Purchases & Other Charges \$95.03	Cash Advances \$0.00	Total Activity \$95.03
Cardholder Account Detail					
Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
11/30	12/01	PPLN01	24801972334872732566369	AUTO PRIDE CAR WASH - 25 SANTA ROSA CA	\$31.99
12/01	12/02	PPLN01	24034542335000080272393	76 - UNITED PACIFIC 5426 COTATI CA	\$63.04

Cardholder Account Summary					
RYAN RANIA #### #### #### 0990		Payments & Other Credits \$0.00	Purchases & Other Charges \$1,616.04	Cash Advances \$0.00	Total Activity \$1,616.04

Cardholder Account Detail					
Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
12/01	12/02	PPLN01	24332392336000018559109	LIFE ASSIST INC 916-6353822 CA	\$1,005.36
12/01	12/02	PPLN01	24377352336000003192452	MOBIL 1 LUBE EXPRESS ROHNERT PARK CA	\$82.14
12/08	12/09	PPLN01	24492162342000047597463	SP UBIQUITI INC. HTTPSTRUFF.MY NY	\$432.46
12/15	12/18	PPLN01	24316052350548420830998	SHELL OIL 57444218606 ROHNERT PARK CA	\$96.08

Cardholder Account Summary					
ERIC GROMALA #### #### #### 1484		Payments & Other Credits \$0.00	Purchases & Other Charges \$1,020.58	Cash Advances \$0.00	Total Activity \$1,020.58

Cardholder Account Detail					
Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
12/10	12/11	PPLN01	24692162344105412079660	CHEVRON 0212047 COTATI CA	\$35.58
12/12	12/14	PPLN01	24453512347017011536952	CLOVERDALE SAW & MOWER CE CLOVERDALE CA	\$868.00
12/21	12/22	PPLN01	24431062355200915400028	COASTAL VALLEYSEMSAGENCY 707-565-6508 CA	\$117.00

Cardholder Account Summary					
HERB WANDEL #### #### #### 4009		Payments & Other Credits \$0.00	Purchases & Other Charges \$453.79	Cash Advances \$0.00	Total Activity \$453.79

Cardholder Account Detail					
Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
12/09	12/09	PPLN01	24692162343104427469694	CHEVRON 0212047 COTATI CA	\$98.27
12/12	12/13	PPLN01	24801972346726510592367	COAST COUNTIES PETERBILT 7078372727 CA	\$170.72
12/14	12/15	PPLN01	24692162348109205155469	CHEVRON 0212047 COTATI CA	\$71.38
12/21	12/22	PPLN01	24692162355105361041758	CHEVRON 0212047 COTATI CA	\$91.99
12/22	12/23	PPLN01	24801972356608822384104	FRIEDMANS HOME IMPROVEME PETALUMA CA	\$21.43

Cardholder Account Summary					
JEFF VELIQUETTE #### #### #### 8935		Payments & Other Credits \$0.00	Purchases & Other Charges \$368.15	Cash Advances \$0.00	Total Activity \$368.15

Cardholder Account Detail					
Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
12/12	12/14	PPLN01	24427332347120001289172	PETALUMA VALERO PETALUMA CA	\$100.00
12/14	12/15	PPLN01	24330652348900010400027	SONOMA VALLEY BAGELS ROHNERT PARK CA	\$50.02
12/14	12/15	PPLN01	24692162349109487962763	PEETS #20602 COTATI CA	\$83.85
12/21	12/23	PPLN01	24316052356548606657698	SHELL OIL 57444218606 ROHNERT PARK CA	\$134.28

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	0.06024%(D)	21.9900%	\$0.00	\$0.00	0.0000%	\$14,636.22
<b>Cash</b>									
CPLN01 001	CASH	A	\$0.00	0.06572%(D)	23.9900%	\$0.00	\$0.00	0.0000%	\$0.00
* Periodic Rate (M)=Monthly (D)=Daily							Days In Billing Cycle: 30		
** 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**

①

②

③

38



# **FIREFIGHTERS' ASSOCIATION**

①

②

③

40

# MINUTES

## RANCHO ADOBE FIREFIGHTERS ASSOCIATION

*December 6, 2022*

*1900 Hours Cotati Station and via Zoom*

- Call to Order 7:00
- Executive Committee Roll Call:  
Ikalani (X), McClendon (X), Linscott (absent), Norton (X), DeJong(absent), Achen (X),  
Bernal (X)
- Pledge of Allegiance 7:01
- Approval of Minutes: Ikalani Approves, Second Bernal, Ikalani motions to approve  
Special Meeting Minutes Second Bernal.
- Chief's Report: Chief Veliquette spoke stating his gratitude for the welcoming he has  
received.. Chief Gossner: Happy new chief is present. Thank you's to everyone over  
the last year and their patience with new chief process, consolidation efforts along. We'll  
see everyone at the Holiday Party!
- Correspondence: N/a
- Treasurer's Report: Anna Weihman recognized for \$11,000.00 in donations over the last  
two years.  
  
Exchange Bank  
Savings: \$241.28  
Checking Account: \$6026.17
- Ferina/McGinnis Fund Report: Dawn Davis reported \$5162.80 November balance, no  
debits or credits.
- Report of Major Incidents: A-Shift had a garage fire in Petaluma, Grain truck overturned  
on Old Redwood Hwy with extended clean-up -Mike Weihman

# MINUTES

## RANCHO ADOBE FIREFIGHTERS ASSOCIATION

*December 6, 2022*

*1900 Hours Cotati Station and via Zoom*

- Report of Committees
  - Chadwick Committee: Nothing to report. Charter needed for Chadwick committee, considerations for potential purpose on allocating donations. -Mike Weihman
  - 501(c)3: Nothing to report -Achen
  - Request for Funds Committee: See New business/Old business
- Old Business
  - Approve 2023 Budget (attached documents: Special Meeting Minutes/Spreadsheet)  
Norton makes a motion to approve 2023 Budget from Special Meeting  
Ikalani: Aye: McClendon: Aye Linscott: absent Achen: Aye: Norton: Aye Bernal  
Aye Dejong Absent.
  - Approve Request for Funding Application/Policy: Application and Policy will be available on ranchoadobefa.org. Need consistency and tracking of fund requests without jeopardizing our 501c3 Status.  
Bernal makes motion: Jake Seconds  
Ikalani Aye, McClendon all present in favor
  - Holiday Party: Dejong working diligently on preparing, Ikalani purchased decorations. Will need help setting up, so if you're available please show up early or contact Dejong.

# MINUTES

## RANCHO ADOBE FIREFIGHTERS ASSOCIATION

*December 6, 2022*

*1900 Hours Cotati Station and via Zoom*

- Toy Drive: Porter Almaden printing company donated a pickup truck full of toys. Seems like donations are down. Currently 70 families have applied. Gift wrapping at the Cotati Room on the 11th 9AM. SRFD and SOCO offered to help out if we are short. Contact Porter if you're willing to help with wrapping and deliveries. No Kids holiday party.
- Crab Feed: Morgan being the Community Relations officer is also heading this event. Ikalani and Dejong met for budget items. Ticket vendor printing out tickets. Tickets should be available by Wednesday December 14th. February 4th is the date in line with the week before Superbowl. Conversation to cut occupancy in half to 150. Bernal commented that we should do the full 300 if we are going to do it. Duerloo: commented he's willing to help and no other functions are cutting back. Weihman suggested scaling back 50 tickets.
  - Eboard in agreement to scale back to 250 tickets
  - Price of Tickets: \$60
    - Weihman commenting that we are insulated and should not increase the cost of tickets
    - Porter adjust to the market price
    - Duerloo no need to make money, same approach as pancake breakfast and event is community outreach.
    - Veliquette: Social fireman price for their crab feed? \$65

# MINUTES

## RANCHO ADOBE FIREFIGHTERS ASSOCIATION

*December 6, 2022*

*1900 Hours Cotati Station and via Zoom*

- Tickets will be sold through the station and comp list is being formulated. Roughly 40 Tickets.
- McClendon suggest 4 comp tickets to Redcom
- Ikalani to see if Kenealy or someone else is willing to get the Liquor License. \*\*\*
- Pricing for Crab next meeting.
- Bernal mentions Bob Griffith purchasing alcohol in the past.
- Enrique asking if we are going to do the oysters, and Lagunitas will donate kegs.
- Pounds is doing oysters.
- Temporary Housing Trailers Update:
  - Still waiting on a date from San Rafael -Norton
  - \$17000 do we have a buffer? -Bernal
- New Business
  - Request for funds committee
    - Appoint Committee Members to handle Funding requests
    - Achen to be the Chair for the committee
      - Weihman, Porter, Rager, Caldwell will be members.
    - Committee will meet to approve applications for request for funds.
    - Documents for RFF (request for funds) will be on ranchoadobefa.org

# MINUTES

## RANCHO ADOBE FIREFIGHTERS ASSOCIATION

*December 6, 2022*

*1900 Hours Cotati Station and via Zoom*

- RAFA 30 Year Anniversary: Bernal suggesting we hold an event for the 30 year milestone. Possibly use SSU Green Music Center. "Gonna be legit, classy , and a fundraiser."
  - Caldwell thinks it would be a great event and the interest is there from trying to do the 25th anniversary.
  - Bernal looking for people to help
  - Norton suggested next year's holiday party as a combination event.
  - We'll keep brainstorming
- RAFA Logo Presentation- Conor Mckeever presented a logo he purchased, going to share the logo with the group to see if he can be reimbursed for the logo.
- Logistics
- Equipment: The new 9183 will be having some warranty work done. Sick Calls: Morgan, Nappi, Rania
- Good of the Association: Indiana participated in the Cotati Tree Lighting, Penngrove Light Parade Dec 18th. Bernal looking for volunteers.
- Drawing of the Pot: Torres, Campbell. Porter wins
  - Rollover Pot - Bernal wins!  $\$82 + \$14 = \$96.00!$
  - Second chance drawing - n/a
- Meeting Adjournment: Motion McClendon, Norton Second

# MINUTES

## RANCHO ADOBE FIREFIGHTERS ASSOCIATION

*December 6, 2022*

*1900 Hours Cotati Station and via Zoom*

### ATTENDEES:

Veliquette

Gossner

Weihman,

Caldwell,

Porter,

Henneberque,

Mckeever,

achen,

Heard,

Kaiser,

Ruiz,

Davis,



# **BUDGET REPORTS**

3

60

RANCHO ADOBE FIRE PROTECTION DISTRICT  
 YEAR TO DATE BUDGET REPORT  
 December 31, 2022

REVENUES - OPERATING BUDGET

SUB-OBJ.	DESCRIPTION	BUDGETED FOR FY '22 - 23'	DECEMBER REVENUES	FY REVENUE TO 12/31/22	BALANCE REMAINING	BALANCE REMAINING (%)
1000	Property Taxes	\$ 4,235,000.00	\$ 2,263,740.97	\$ 2,263,740.97	\$ 1,971,259.03	46.55%
1001	CY Direct Charges	\$ 2,212,000.00	\$ 1,204,331.16	\$ 1,204,331.16	\$ 1,007,668.84	45.55%
1007	CY Direct Charges-July	\$ -	\$ -	\$ -	\$ -	
1008	RDA Increment - Credited amount of ad valorem taxes to Petaluma and Cotati redevelopment districts	\$ 192,000.00	\$ (386,366.29)	\$ (386,366.29)	\$ 578,366.29	301.23%
1011	Property Tax Administration Fee	\$ (35,000.00)	\$ -	\$ -	\$ (35,000.00)	100.00%
1014	RDA Increment	\$ -	\$ 2,236.62	\$ 2,236.62	\$ (2,236.62)	
1015	RDA Pass-Through	\$ -	\$ 254,628.09	\$ 254,628.09	\$ (254,628.09)	
1016	RDA Allocation	\$ -	\$ 33,553.00	\$ 33,553.00	\$ (33,553.00)	
1017	Residual Property Tax (RDA Escrow Acct)	\$ -	\$ -	\$ -	\$ -	
1018	Property Tax - RDA Asset Distribution	\$ -	\$ 235,277.54	\$ 235,277.54	\$ (235,277.54)	
1020	CY Supplemental Tax	\$ 105,000.00	\$ 32,234.91	\$ 32,234.91	\$ 72,765.09	69.30%
1040	Unsecured Property Taxes	\$ 130,000.00	\$ 125,163.93	\$ 125,163.93	\$ 4,836.07	3.72%
1042	Cost Reimbursement - Collect	\$ -	\$ -	\$ -	\$ -	
1044	Unsecured Property Taxes - July	\$ -	\$ -	\$ -	\$ -	
1060	Property Taxes	\$ -	\$ -	\$ -	\$ -	
1061	PY Direct Charges	\$ 15,000.00	\$ 14,767.36	\$ 14,767.36	\$ 232.64	1.55%
1080	Property Taxes	\$ -	\$ -	\$ -	\$ -	
1100	Property Taxes - Unsecured	\$ -	\$ -	\$ -	\$ -	
1120	Property Tax Receivable	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL PROPERTY TAXES</b>	<b>\$ 6,854,000.00</b>	<b>\$ 3,779,567.29</b>	<b>\$ 3,779,567.29</b>	<b>\$ 3,074,432.71</b>	<b>44.86%</b>
1700	Interest on Pooled Cash	\$ 4,000.00	\$ 383.47	\$ 2,345.98	\$ 1,654.02	41.35%
1701	Interest Earned (on early payments of Prop. Taxes)	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL USE OF PROPERTY</b>	<b>\$ 4,000.00</b>	<b>\$ 383.47</b>	<b>\$ 2,345.98</b>	<b>\$ 1,654.02</b>	<b>41.35%</b>
31	State - Highway Rentals	\$ -	\$ -	\$ -	\$ -	
2404	State Reimbursements	\$ -	\$ 83.15	\$ 83.15	\$ (83.15)	
2440	HOPTR	\$ 22,000.00	\$ 3,114.31	\$ 3,114.31	\$ 18,885.69	85.84%
2500	State - Other (Grant Revenue)	\$ -	\$ -	\$ -	\$ -	
2589	State Refunds - Strike Teams	\$ 350,000.00	\$ 275,772.84	\$ 348,410.32	\$ 1,589.68	0.45%
2780	Federal Refunds - Strike Teams	\$ -	\$ -	\$ -	\$ -	
2970	RDA Asset Distributions	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL INTERGOV. REVENUES</b>	<b>\$ 372,000.00</b>	<b>\$ 278,970.30</b>	<b>\$ 351,607.78</b>	<b>\$ 20,392.22</b>	<b>5.48%</b>
3600	Misc. charges for Services - Fire Marshal Services	\$ 4,000.00	\$ 7,937.50	\$ 8,893.33	\$ (4,893.33)	-122.33%
3601	Finance Charges/Late Fees	\$ 4,000.00	\$ 101.46	\$ 4,107.60	\$ (107.60)	-2.69%
3641	Fire Services - Casino Contract	\$ 180,048.00	\$ -	\$ 115,024.00	\$ 65,024.00	36.11%
3661	Fire Control Services - Cost Recovery	\$ 20,000.00	\$ 521.98	\$ 10,034.76	\$ 9,965.24	49.83%
3665	Ambulance Service	\$ 17,000.00	\$ 15,804.24	\$ 33,600.16	\$ (16,600.16)	-97.65%
3670	Weed Abatement	\$ 4,000.00	\$ -	\$ -	\$ 4,000.00	100.00%
3682	City Contracts (RP Auto Aid)	\$ 37,500.00	\$ -	\$ -	\$ 37,500.00	100.00%
3700	Copy file fee	\$ 500.00	\$ -	\$ 70.00	\$ 430.00	86.00%
3980	Revenue Applicable to PY	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL CHARGES FOR SERVICES</b>	<b>\$ 267,048.00</b>	<b>\$ 24,365.18</b>	<b>\$ 171,729.85</b>	<b>\$ 95,318.15</b>	<b>35.69%</b>
4000	Unspent Funds from Previous Fiscal Year	\$ -	\$ -	\$ -	\$ -	0.00%
4010	Transfer to/from Reserves	\$ -	\$ -	\$ -	\$ -	0.00%
4040	Misc. Revenue	\$ 10,000.00	\$ 2,400.00	\$ 16,533.04	\$ (6,533.04)	-65.33%
4100	Workers' compensation reimbursement	\$ -	\$ 12,400.55	\$ 13,739.83	\$ (13,739.83)	
4102	Donations or reimbursements	\$ -	\$ -	\$ 100.00	\$ (100.00)	
4109	Refunded Checks, outdated warrants	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL MISC. REVENUES</b>	<b>\$ 10,000.00</b>	<b>\$ 14,800.55</b>	<b>\$ 30,372.87</b>	<b>\$ (20,372.87)</b>	<b>-203.73%</b>
	<b>REVENUE TOTAL:</b>	<b>\$ 7,507,048.00</b>	<b>\$ 4,098,086.79</b>	<b>\$ 4,335,623.77</b>	<b>\$ 3,171,424.23</b>	<b>42.25%</b>

RANCHO ADOBE FIRE PROTECTION DISTRICT  
YEAR TO DATE BUDGET REPORT

EXPENDITURES - OPERATING BUDGET

SUB-OBJ.		BUDGETED FOR FY '22 - 23'	DECEMBER EXPENSE	FY EXPENSE TO 12/31/22	BALANCE REMAINING	BALAN REMAININ
5910	Perm. Positions	3,100,000.00	380,125.06	1,517,487.65	\$ 1,582,512.35	51.05%
5911	Extra help: part time employees, non-benefited. Paid hourly	386,000.00	23,934.18	206,543.69	\$ 179,456.31	46.49%
5912	Overtime	651,000.00	52,491.08	394,278.84	\$ 256,721.16	39.43%
5914	FLSA	95,000.00	7,060.25	43,542.15	\$ 51,457.85	54.17%
5918	BLS Ambulance Staff	4,000.00	0.00	4,575.00	\$ (575.00)	-14.38%
5922	FICA	5,300.00	(1,808.01)	2,096.73	\$ 3,203.27	60.44%
5923	PERS contributions, Employee + Employer paid contributions	550,000.00	36,657.35	318,611.83	\$ 231,388.17	42.07%
5924	Medicare	61,100.00	6,677.55	31,252.20	\$ 29,847.80	48.85%
5930	Health Insurance	607,000.00	29,491.72	285,931.56	\$ 321,068.44	52.89%
5931	Disability Insurance	11,000.00	841.00	5,887.00	\$ 5,113.00	46.48%
5932	Dental Insurance	32,000.00	2,456.88	17,269.21	\$ 14,730.79	46.03%
5933	Life Insurance	5,000.00	358.67	2,371.85	\$ 2,628.15	52.56%
5934	Vision Insurance	5,000.00	396.43	2,884.37	\$ 2,115.63	42.31%
5935	Unemployment Insurance	6,000.00	224.00	616.41	\$ 5,383.59	89.73%
5936	Retiree Health Insurance	16,200.00	0.00	9,000.00	\$ 7,200.00	44.44%
5940	Workers' Compensation	190,000.00	0.00	209,008.23	\$ (19,008.23)	-10.00%
	<b>TOTAL WAGES/BENEFITS:</b>	<b>\$ 5,724,600.00</b>	<b>\$ 538,906.16</b>	<b>\$ 3,051,356.72</b>	<b>\$ 2,673,243.28</b>	<b>46.70%</b>
6020	Uniforms including paid and volunteers staff pants, shirts, station boots, badges, collar pins, name tags and business cards	32,000.00	111.96	4,091.92	\$ 27,908.08	87.21%
6022	Safety Clothing: turnouts, including boots	90,000.00	1,023.85	2,482.95	\$ 87,517.05	97.24%
6040	Communications including telephone, cable, internet, cell phones	25,000.00	2,338.93	10,332.34	\$ 14,667.66	58.67%
6045	Pagers and Radios	51,000.00	401.08	15,976.36	\$ 35,023.64	68.67%
6060	Food - at extended responses, approved meetings, examinations and trainings.	3,000.00	(1,065.51)	(675.13)	\$ 3,675.13	122.50%
6080	Household expenses - Fishman Supply; detergent, towels etc.	13,000.00	1,930.60	6,534.81	\$ 6,465.19	49.73%
6100	Liability Insurance	213,291.00	0.00	215,094.91	\$ (1,803.91)	-0.85%
6140	Equipment Maintenance: Office equipment and tool repair.	12,000.00	0.00	2,801.03	\$ 9,198.97	77.00%
6150	Bad Debt Expense (write off of old cost recovery invoices)	11,000.00	0.00	7,082.13	\$ 3,917.87	35.00%
6155	Apparatus Maintenance	60,000.00	559.08	13,782.98	\$ 46,217.02	77.03%
6165	SCBA Maintenance	3,500.00	935.00	3,219.83	\$ 280.17	8.00%
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	24,000.00	622.76	11,077.65	\$ 12,922.35	53.84%
6260	Medical / Lab supply - O2, latex gloves, etc.	35,000.00	395.76	8,466.96	\$ 26,533.04	75.81%
6261	ALS Medical Expense	10,000.00	0.00	0.00	\$ 10,000.00	100.00%
6280	Memberships and Professional Assoc. Fees: FDAC, SCFDA, SCFCA, CCAI, Costco, Cotati Chamber of Commerce.	12,000.00	8,810.00	9,136.67	\$ 2,863.33	23.86%
6400	Office Supplies: regular supplies such as paper, printer cartridges etc.	3,200.00	215.92	643.24	\$ 2,556.76	79.90%
6401	Office Expense - Inventory such as desktop/laptop computer purchases, printers, etc.	9,000.00	0.00	0.00	\$ 9,000.00	100.00%
6410	Postage and shipping	2,000.00	369.36	656.34	\$ 1,343.66	67.18%
6430	Printing Services	1,000.00	0.00	0.00	\$ 1,000.00	100.00%
6461	Operational Expenses	8,000.00	73.96	(3,319.88)	\$ 11,319.88	141.50%
6463	FPO Expenses - public education materials	3,800.00	1,778.95	3,754.10	\$ 45.90	1.21%
6500	Prof/Special Services - Payroll Fees	5,000.00	1,152.70	3,075.68	\$ 1,924.32	38.49%
6526	Dispatch Services - REDCOM	22,000.00	0.00	17,329.42	\$ 4,670.58	21.23%
6587	LAFCO	7,500.00	0.00	10,970.00	\$ (3,470.00)	-46.27%
6590	Contracted FM Services	\$ 15,000.00	1,837.50	12,687.50	\$ 2,312.50	15.42%
6596	CQI Expense	\$ 10,000.00	0.00	0.00	\$ 10,000.00	100.00%
6605	Hiring Expenses	\$ 6,000.00	2,422.00	3,865.00	\$ 2,135.00	35.58%
6610	Legal Services	\$ 5,000.00	4,128.00	7,433.00	\$ (2,433.00)	-48.66%
6630	Annual Audit	\$ 7,950.00	0.00	0.00	\$ 7,950.00	100.00%
6635	Bank and Credit Card Fees	\$ 300.00	11.21	155.60	\$ 144.40	48.13%
6650	Health Services	\$ 8,000.00	42.00	1,478.00	\$ 6,522.00	81.50%
6654	Wellness Program	\$ 6,000.00	150.00	150.00	\$ 5,850.00	9.17%
6800	Public Legal Notices - publishing fees (ordinances, budget/Prop IV limit, elections, etc.)	\$ 700.00	0.00	1,555.00	\$ (855.00)	-122.14%
6820	Rent / Lease Equipment	\$ 7,500.00	610.27	3,743.68	\$ 3,756.32	50.08%

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

SUB-OBJ.	DESCRIPTION	BUDGETED FOR FY '22 - 23'	DECEMBER EXPENSES	FY EXPENSES TO 12/31/22	BALANCE REMAINING	BALANCE REMAINING (%)
723	Rental hydrants/ Water - hydrant use within Sonoma County Water Agency jurisdiction	\$ 700.00	0.00	0.00	\$ 700.00	100.00%
6880	Small tools: maintenance tools, hardware etc.	\$ 6,000.00	65.68	2,289.54	\$ 3,710.46	61.84%
6881	Safety Equipment: SCBA's, hose, nozzles etc.	\$ 40,000.00	0.00	15,667.85	\$ 24,332.15	60.83%
6889	Computer Software	\$ 64,000.00	2,685.17	28,568.04	\$ 35,431.96	55.36%
7000	Any Board related expense not otherwise accounted for (i.e., Special District Dinners)	\$ 500.00	0.00	540.00	\$ (40.00)	-8.00%
7005	Election Expense - as determined by the County Elections Office	\$ -	0.00	0.00	\$ -	0.00%
7120	In-Service Training - required and continuing education for all personnel and Directors	\$ 45,000.00	1,822.29	15,189.54	\$ 29,810.46	66.25%
7201	Gas and Oil	\$ 65,000.00	4,603.89	36,355.72	\$ 28,644.28	44.07%
7300	Transportation and Travel to training out of County, use of personal vehicle for District errands.	\$ 5,000.00	(6,106.57)	5,822.02	\$ (822.02)	-16.44%
7320	Utilities - PG&E, garbage, water, sewage	\$ 53,000.00	7,046.82	24,251.01	\$ 28,748.99	54.24%
	<b>TOTAL SUPPLIES AND SERVICES:</b>	<b>\$ 1,001,941.00</b>	<b>\$ 38,972.66</b>	<b>\$ 502,265.81</b>	<b>\$ 499,675.19</b>	<b>49.87%</b>
7910	Long Term Loan - Princ.	\$ 55,807.00	0.00	27,682.11	\$ 28,124.89	50.40%
7930	Long Term Loan - Interest	\$ 7,910.00	0.00	4,176.29	\$ 3,733.71	47.20%
7940	Pension Obligation Bond - Principal	\$ 255,000.00	0.00	252,890.90	\$ 2,109.10	0.83%
7945	Pension Obligation Bond - Interest	\$ 130,694.00	65,054.88	130,611.88	\$ 82.12	0.06%
	<b>TOTAL LONG TERM DEBT:</b>	<b>\$ 449,411.00</b>	<b>\$ 65,054.88</b>	<b>\$ 415,361.18</b>	<b>\$ 34,049.82</b>	<b>7.58%</b>
8510	Buildings Improvements	\$ 217,000.00	0.00	\$ -	\$ 217,000.00	100.00%
8511	New Capital Equipment	\$ -	0.00	\$ 789.00	\$ (789.00)	#DIV/0!
8540	Durable Medical Equipment	\$ -	0.00	\$ -	\$ -	#DIV/0!
8560	New Equipment - Apparatus	\$ -	0.00	\$ -	\$ -	#DIV/0!
8561	Equipment New - Office	\$ -	0.00	\$ -	\$ -	#DIV/0!
	<b>TOTAL EQUIPMENT:</b>	<b>\$ 217,000.00</b>	<b>\$ -</b>	<b>\$ 789.00</b>	<b>\$ 216,211.00</b>	<b>99.64%</b>

<b>Recap Report</b>	<b>BUDGETED FOR FY '22 - 23'</b>	<b>DECEMBER TOTAL</b>	<b>FY TO 12/31/22</b>	<b>BALANCE REMAINING</b>	<b>BALANCE REMAINING (%)</b>
<b>OPERATING REVENUES</b>	<b>\$ 7,507,048.00</b>	<b>\$ 4,098,086.79</b>	<b>\$ 4,335,623.77</b>	<b>\$ 3,171,424.23</b>	<b>42.25%</b>
<b>OPERATING EXPENDITURES</b>					
Wages/Benefits	\$ 5,724,600.00	\$ 538,906.16	\$ 3,051,356.72	\$ 2,673,243.28	46.70%
Supplies and Services	\$ 1,001,941.00	\$ 38,972.66	\$ 502,265.81	\$ 499,675.19	49.87%
Long Term Debt	\$ 449,411.00	\$ 65,054.88	\$ 415,361.18	\$ 34,049.82	7.58%
Equipment	\$ 217,000.00	\$ -	\$ 789.00	\$ 216,211.00	99.64%
<b>Totals</b>	<b>\$ 7,392,952.00</b>	<b>\$ 642,933.70</b>	<b>\$ 3,969,772.71</b>	<b>\$ 3,423,179.29</b>	<b>46.30%</b>
<b>Revenues Less Expenditures</b>			<b>\$ 365,851.06</b>		

RANCHO ADOBE FIRE PROTECTION DISTRICT  
 YEAR TO DATE BUDGET REPORT

**CAPITAL IMPROVEMENTS BUDGET**

SUB-OBJ.		BUDGETED FOR FY '22 - 23'	DECEMBER EXPENSE	FY EXPENSE TO 12/31/22	BALANCE REMAINING	BALANCE REMAINING (%)
9510	Buildings Improvements	\$ 1,195,000.00	1,279.67	\$ 8,840.64	\$ 1,186,159.36	99.26%
9511	New Capital Equipment	\$ -	0.00	\$ -	\$ -	#DIV/0!
9540	Durable Medical Equipment	\$ -	0.00	\$ -	\$ -	#DIV/0!
9560	New Equipment - Apparatus	\$ 820,000.00	662.96	\$ 715,922.65	\$ 104,077.35	12.69%
9561	Equipment New - Office	\$ -	0.00	\$ -	\$ -	#DIV/0!
	<b>TOTAL EQUIPMENT:</b>	<b>\$ 2,015,000.00</b>	<b>\$ 1,942.63</b>	<b>\$ 724,763.29</b>	<b>\$ 1,290,236.71</b>	<b>64.03%</b>

CURRENT ASSETS	
Summit State Bank Operating Account:	\$ 201,704.20
Summit State Bank ICS Account:	\$ 2,615,551.75
Summit State Bank Payroll Account:	\$ 2,929.56
CDARS:	\$ 3,000,000.00
Petty Cash:	\$ 200.00
<b>Total:</b>	<b>\$ 5,820,385.51</b>
Remaining Capital Reserve Fund:	\$ 1,192,126.71
Remaining Operating Reserve Fund:	\$ 4,628,258.80

10:45 AM  
 01/10/23  
 Cash Basis

**Rancho Adobe Fire Protection District**  
**Trial Balance**  
 As of December 31, 2022

	Dec 31, 22	
	Debit	Credit
1010 · County of Sonoma	0.00	
1030 · Wells Fargo Checking Account	0.00	
1035 · Summit State Bank - Operating	201,704.20	
1036 · Summit State Bank - ICS	2,615,551.75	
1037 · Summit State Bank - Payroll	2,929.56	
1038 · CDARS	3,000,000.00	
1090 · Petty Cash	200.00	
107 · Accounts Receivable	0.00	
12000 · Undeposited Funds	0.00	
325 · Deferred Outflows	0.00	
145 · Deferred Inflow	5,070,887.06	
170 · Land	74,634.00	
171 · Buildings and Improvements	755,665.64	
172 · Equipment	3,502,895.21	
178 · Accum. Depreciation - Building		723,250.93
179 · Accum. Depreciation - Equipment		1,376,547.66
195 · Due From Operating Fund	1,916,890.00	
99999 · Prior Period Adjustment	0.00	
200 · Accounts Payable	0.00	
Chase Visa	0.00	
Umpqua Bank Credit Card	0.00	
2710 · Deferred Revenue		86,879.18
327 · Deferred Outflows-Liability Acc		5,928,260.00
336 · Capital One Loan		0.07
337 · Accrued Interest Payable		5,832.00
338 · Capital Lease - Current		49,319.87
339 · Accrued Vacation - Current	0.00	
350 · Accrued Payroll	0.00	
300 · Compensated Absences		526,502.48
342 · Notes Payable - Long Term		285,613.47
355 · Due To Capital Improvement Fund		1,916,890.00
30000 · Opening Balance Equity		2,521,455.80
320 · Unreserved-Undesignated FD Bal		6,684.46
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		2,263,740.97
10 · Taxes:1001 · CY Direct Charges		1,204,331.16
10 · Taxes:1008 · RDA Increment	386,366.29	
10 · Taxes:1014 · Property Taxes - RDA Increment		2,236.62
10 · Taxes:1015 · RDA Pass-Through		254,628.09
10 · Taxes:1016 · RDA Allocation		33,553.00
10 · Taxes:1018 · RDA Asset Distribution		235,277.54
10 · Taxes:1020 · CY Supplemental Tax		32,234.91
10 · Taxes:1040 · Unsecured Property Taxes		125,163.93
10 · Taxes:1061 · PY Direct Charges		14,767.36
17 · Use of Money/Property:1700 · Interest on Cash		3,150.77
20 · Intergovernmental Revenues:2404 · State Reimbursements		83.15
20 · Intergovernmental Revenues:2440 · HOPTR		3,114.31
20 · Intergovernmental Revenues:2589 · State Refunds-Strike Team		348,410.32
30 · Charges/Fees for Services:3600 · Fire Marshal Services		8,893.33
30 · Charges/Fees for Services:3601 · Finance Charge/Late Fee		4,107.60
30 · Charges/Fees for Services:3641 · Fire Services - Casino Contract		115,024.00
30 · Charges/Fees for Services:3661 · Cost Recovery		10,034.76
30 · Charges/Fees for Services:3665 · Ambulance Service		33,600.16
30 · Charges/Fees for Services:3700 · Copy Fee		70.00
40 · Miscellaneous Revenues:4040 · Misc. Revenue		16,533.04
40 · Miscellaneous Revenues:4100 · Workers Comp. Reimbursement		13,739.83
40 · Miscellaneous Revenues:4102 · Donations or Reimbursements		100.00
50 · Salaries and Benefits:5910 · Full-Time Personnel	1,517,487.65	
50 · Salaries and Benefits:5911 · Part-Time Staffing	206,543.69	
50 · Salaries and Benefits:5912 · Overtime	394,278.84	





10:45 AM  
 01/10/23  
 Cash Basis

**Rancho Adobe Fire Protection District**  
**Trial Balance**  
 As of December 31, 2022

	Dec 31, 22	
	Debit	Credit
50 · Salaries and Benefits:5914 · FLSA	43,542.15	
50 · Salaries and Benefits:5918 · BLS Staff	4,575.00	
50 · Salaries and Benefits:5922 · Social Security Payroll Taxes	2,096.73	
50 · Salaries and Benefits:5923 · CalPERS	318,611.83	
50 · Salaries and Benefits:5924 · Medicare	31,252.20	
50 · Salaries and Benefits:5930 · Health Insurance	285,931.56	
50 · Salaries and Benefits:5931 · Disability Insurance	5,887.00	
50 · Salaries and Benefits:5932 · Dental Insurance	17,269.21	
50 · Salaries and Benefits:5933 · Life Insurance	2,371.85	
50 · Salaries and Benefits:5934 · Vision Insurance	2,884.37	
50 · Salaries and Benefits:5935 · Unemployment Insurance	616.41	
50 · Salaries and Benefits:5936 · Retiree Insurance	9,000.00	
50 · Salaries and Benefits:5940 · Workers Compensation	209,008.23	
60 · Supplies & Services:6020 · Uniforms	4,091.92	
60 · Supplies & Services:6022 · Safety Clothing	2,482.95	
60 · Supplies & Services:6040 · Communications	10,332.34	
60 · Supplies & Services:6045 · Pagers & Radios	15,976.36	
60 · Supplies & Services:6060 · Food		675.13
60 · Supplies & Services:6080 · Household Expense	6,534.81	
60 · Supplies & Services:6100 · Property & Liability Insurance	215,094.91	
60 · Supplies & Services:6140 · Equipment Maintenance	2,801.03	
60 · Supplies & Services:6150 · Bad Debt Expense	7,082.13	
60 · Supplies & Services:6155 · Apparatus Maintenance	13,782.98	
60 · Supplies & Services:6165 · SCBA Maintenance	3,219.83	
60 · Supplies & Services:6180 · Building Maintenance	11,077.65	
60 · Supplies & Services:6260 · Medical Supplies	8,466.96	
60 · Supplies & Services:6280 · Memberships	9,136.67	
60 · Supplies & Services:6400 · Office Supplies	643.24	
60 · Supplies & Services:6410 · Postage and Shipping	656.34	
60 · Supplies & Services:6461 · Operational Expense		3,319.88
60 · Supplies & Services:6463 · FPO Expense	3,754.10	
60 · Supplies & Services:6500 · Payroll Fees	3,075.68	
60 · Supplies & Services:6526 · Dispatch Service-Redcom	17,329.42	
60 · Supplies & Services:6587 · LAFCO	10,970.00	
60 · Supplies & Services:6590 · Contracted FM Services	12,687.50	
60 · Supplies & Services:6605 · Hiring Expense	3,865.00	
60 · Supplies & Services:6610 · Legal Services	7,433.00	
60 · Supplies & Services:6635 · Bank Fees	162.66	
60 · Supplies & Services:6650 · Health Services	1,478.00	
60 · Supplies & Services:6654 · Wellness Program	150.00	
60 · Supplies & Services:6800 · Public Legal Notices	1,555.00	
60 · Supplies & Services:6820 · Rent/Lease Equipment	3,743.68	
60 · Supplies & Services:6880 · Small Tools Expense	2,289.54	
60 · Supplies & Services:6881 · Safety Equipment	15,667.85	
60 · Supplies & Services:6889 · Computer Software and Equipment	28,568.04	
60 · Supplies & Services:7000 · Board Expense	540.00	
60 · Supplies & Services:7120 · Training Expense	15,189.54	
60 · Supplies & Services:7201 · Fuel	36,355.72	
60 · Supplies & Services:7300 · Transportation & Travel	5,822.02	
60 · Supplies & Services:7320 · Utilities	24,251.01	
75 · Other Charges:7910 · Long Term Loan-Principal	27,682.11	
75 · Other Charges:7930 · Long Term Loan-Interest	4,176.29	
75 · Other Charges:7940 · Pension Obligation Bond - Prin.	252,890.90	
75 · Other Charges:7945 · Pension Obligation Bond - Int.	130,611.88	
85 · Capital Assets:8510 · Building Improvements	0.00	
85 · Capital Assets:8511 · New Capital Equipment	789.00	
85 · Capital Assets:8560 · New Equipment - Apparatus	0.00	
95 · Capital Improvements - Assets:9510 · Building Improvements	8,840.64	
95 · Capital Improvements - Assets:9560 · New Equipment - Apparatus	715,922.65	
<b>TOTAL</b>	<b><u>22,226,261.78</u></b>	<b><u>22,226,261.78</u></b>

10

11

**Rancho Adobe Fire Protection District**  
**Profit & Loss by Class**  
**December 2022**

10:54 AM  
 01/10/23  
 Cash Basis

	Capital Improvements	Operating	TOTAL
Ordinary Income/Expense			
Income			
10 · Taxes			
1000 · Property Taxes	0.00	2,263,740.97	2,263,740.97
1001 · CY Direct Charges	0.00	1,204,331.16	1,204,331.16
1008 · RDA Increment	0.00	-386,366.29	-386,366.29
1014 · Property Taxes - RDA Increment	0.00	2,236.62	2,236.62
1015 · RDA Pass-Through	0.00	254,628.09	254,628.09
1016 · RDA Allocation	0.00	33,553.00	33,553.00
1018 · RDA Asset Distribution	0.00	235,277.54	235,277.54
1020 · CY Supplemental Tax	0.00	32,234.91	32,234.91
1040 · Unsecured Property Taxes	0.00	125,163.93	125,163.93
1061 · PY Direct Charges	0.00	14,767.36	14,767.36
Total 10 · Taxes	0.00	3,779,567.29	3,779,567.29
17 · Use of Money/Property			
1700 · Interest on Cash	0.00	383.47	383.47
Total 17 · Use of Money/Property	0.00	383.47	383.47
20 · Intergovernmental Revenues			
2404 · State Reimbursements	0.00	83.15	83.15
2440 · HOPTR	0.00	3,114.31	3,114.31
2589 · State Refunds-Strike Team	0.00	275,772.84	275,772.84
Total 20 · Intergovernmental Revenues	0.00	278,970.30	278,970.30
30 · Charges/Fees for Services			
3600 · Fire Marshal Services	0.00	7,937.50	7,937.50
3601 · Finance Charge/Late Fee	0.00	101.46	101.46
3661 · Cost Recovery	0.00	521.98	521.98
3665 · Ambulance Service	0.00	15,804.24	15,804.24
Total 30 · Charges/Fees for Services	0.00	24,365.18	24,365.18
40 · Miscellaneous Revenues			
4040 · Misc. Revenue	0.00	2,400.00	2,400.00
4100 · Workers Comp. Reimbursement	0.00	12,400.55	12,400.55
Total 40 · Miscellaneous Revenues	0.00	14,800.55	14,800.55
Total Income	0.00	4,098,086.79	4,098,086.79
Gross Profit	0.00	4,098,086.79	4,098,086.79
Expense			
50 · Salaries and Benefits	0.00	380,125.06	380,125.06
5910 · Full-Time Personnel	0.00	23,934.18	23,934.18
5911 · Part-Time Staffing			



**Rancho Adobe Fire Protection District**  
**Profit & Loss by Class**  
**December 2022**

10:54 AM  
 01/10/23  
 Cash Basis

	Capital Improvements	Operating	TOTAL
5912 · Overtime	0.00	52,491.08	52,491.08
5914 · FLSA	0.00	7,060.25	7,060.25
5922 · Social Security Payroll Taxes	0.00	-1,808.01	-1,808.01
5923 · CalPERS	0.00	36,657.35	36,657.35
5924 · Medicare	0.00	6,677.55	6,677.55
5930 · Health Insurance	0.00	29,491.72	29,491.72
5931 · Disability Insurance	0.00	841.00	841.00
5932 · Dental Insurance	0.00	2,456.88	2,456.88
5933 · Life Insurance	0.00	358.67	358.67
5934 · Vision Insurance	0.00	396.43	396.43
5935 · Unemployment Insurance	0.00	224.00	224.00
<b>Total 50 · Salaries and Benefits</b>	<b>0.00</b>	<b>538,906.16</b>	<b>538,906.16</b>
<b>60 · Supplies &amp; Services</b>			
6020 · Uniforms	0.00	111.96	111.96
6022 · Safety Clothing	0.00	1,023.85	1,023.85
6040 · Communications	0.00	2,338.93	2,338.93
6045 · Pagers & Radios	0.00	401.08	401.08
6060 · Food	0.00	-1,065.51	-1,065.51
6080 · Household Expense	0.00	1,930.60	1,930.60
6155 · Apparatus Maintenance	0.00	559.08	559.08
6165 · SCBA Maintenance	0.00	935.00	935.00
6180 · Building Maintenance	0.00	622.76	622.76
6260 · Medical Supplies	0.00	395.76	395.76
6280 · Memberships	0.00	8,810.00	8,810.00
6400 · Office Supplies	0.00	215.92	215.92
6410 · Postage and Shipping	0.00	369.36	369.36
6461 · Operational Expense	0.00	73.96	73.96
6463 · FPO Expense	0.00	1,778.95	1,778.95
6500 · Payroll Fees	0.00	1,152.70	1,152.70
6590 · Contracted FM Services	0.00	1,837.50	1,837.50
6605 · Hiring Expense	0.00	2,422.00	2,422.00
6610 · Legal Services	0.00	4,128.00	4,128.00
6635 · Bank Fees	0.00	11.21	11.21
6650 · Health Services	0.00	42.00	42.00
6654 · Wellness Program	0.00	150.00	150.00
6820 · Rent/Lease Equipment	0.00	610.27	610.27
6880 · Small Tools Expense	0.00	65.68	65.68
6889 · Computer Software and Equipment	0.00	2,685.17	2,685.17
7120 · Training Expense	0.00	1,822.29	1,822.29
7201 · Fuel	0.00	4,603.89	4,603.89
7300 · Transportation & Travel	0.00	-6,106.57	-6,106.57
7320 · Utilities	0.00	7,046.82	7,046.82
<b>Total 60 · Supplies &amp; Services</b>	<b>0.00</b>	<b>38,972.66</b>	<b>38,972.66</b>
<b>75 · Other Charges</b>			

59

6.

**Rancho Adobe Fire Protection District**  
**Profit & Loss by Class**  
 December 2022

	Capital Improvements	Operating	TOTAL
7945 · Pension Obligation Bond - Int.	0.00	65,054.88	65,054.88
<b>Total 75 · Other Charges</b>	0.00	65,054.88	65,054.88
95 · Capital Improvements - Assets			
9510 · Building Improvements	1,279.57	0.00	1,279.67
9560 · New Equipment - Apparatus	662.96	0.00	662.96
<b>Total 95 · Capital Improvements - Assets</b>	1,942.63	0.00	1,942.63
<b>Total Expense</b>	1,942.63	642,933.70	644,876.33
<b>Net Ordinary Income</b>	-1,942.63	3,455,153.09	3,453,210.46
<b>Net Income</b>	-1,942.63	3,455,153.09	3,453,210.46

10

10

102



**Rancho Adobe Fire Protection District**  
**Profit & Loss Prev Year Comparison**  
**December 2022**

01/10/23

Cash Basis

	Dec 22	Dec 21	\$ Change	% Change
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>10 · Taxes</b>				
1000 · Property Taxes	2,263,740.97	2,185,443.77	78,297.20	3.6%
1001 · CY Direct Charges	1,204,331.16	1,181,185.20	23,145.96	2.0%
1008 · RDA Increment	-386,366.29	-366,338.34	-20,027.95	-5.5%
1014 · Property Taxes - RDA Increment	2,236.62	2,108.88	127.74	6.1%
1015 · RDA Pass-Through	254,628.09	239,137.08	15,491.01	6.5%
1016 · RDA Allocation	33,553.00	32,144.50	1,408.50	4.4%
1017 · Residual Property Tax - RDA	0.00	206,185.21	-206,185.21	-100.0%
1018 · RDA Asset Distribution	235,277.54	0.00	235,277.54	100.0%
1020 · CY Supplemental Tax	32,234.91	26,730.07	5,504.84	20.6%
1040 · Unsecured Property Taxes	125,163.93	115,857.80	9,306.13	8.0%
1061 · PY Direct Charges	14,767.36	11,742.92	3,024.44	25.8%
<b>Total 10 · Taxes</b>	3,779,567.29	3,634,197.09	145,370.20	4.0%
<b>17 · Use of Money/Property</b>				
1700 · Interest on Cash	383.47	131.91	251.56	190.7%
<b>Total 17 · Use of Money/Property</b>	383.47	131.91	251.56	190.7%
<b>20 · Intergovernmental Revenues</b>				
2404 · State Reimbursements	83.15	83.24	-0.09	-0.1%
2440 · HOPTR	3,114.31	3,268.81	-154.50	-4.7%
2589 · State Refunds-Strike Team	275,772.84	-1,039.50	276,812.34	26,629.4%
<b>Total 20 · Intergovernmental Revenues</b>	278,970.30	2,312.55	276,657.75	11,963.3%
<b>30 · Charges/Fees for Services</b>				
3600 · Fire Marshal Services	7,937.50	0.00	7,937.50	100.0%
3601 · Finance Charge/Late Fee	101.46	230.59	-129.13	-56.0%
3661 · Cost Recovery	521.98	1,150.87	-628.89	-54.6%
3665 · Ambulance Service	15,804.24	0.00	15,804.24	100.0%
3700 · Copy Fee	0.00	35.00	-35.00	-100.0%
<b>Total 30 · Charges/Fees for Services</b>	24,365.18	1,416.46	22,948.72	1,620.2%
<b>40 · Miscellaneous Revenues</b>				
4040 · Misc. Revenue	2,400.00	0.00	2,400.00	100.0%
4100 · Workers Comp. Reimbursement	12,400.55	0.00	12,400.55	100.0%
<b>Total 40 · Miscellaneous Revenues</b>	14,800.55	0.00	14,800.55	100.0%
<b>Total Income</b>	4,098,086.79	3,638,058.01	460,028.78	12.6%
<b>Gross Profit</b>	4,098,086.79	3,638,058.01	460,028.78	12.6%
<b>Expense</b>				
<b>50 · Salaries and Benefits</b>				
5910 · Full-Time Personnel	380,125.06	376,346.97	3,778.09	1.0%
5911 · Part-Time Staffing	23,934.18	12,960.00	10,974.18	84.7%
5912 · Overtime	52,491.08	37,328.21	15,162.87	40.6%
5914 · FLSA	7,060.25	7,799.30	-739.05	-9.5%
5918 · BLS Staff	0.00	2,178.00	-2,178.00	-100.0%
5922 · Social Security Payroll Taxes	-1,808.01	242.17	-2,050.18	-846.6%
5923 · CalPERS	36,657.35	33,917.31	2,740.04	8.1%
5924 · Medicare	6,677.55	6,330.88	346.67	5.5%
5930 · Health Insurance	29,491.72	111,436.98	-81,945.26	-73.5%
5931 · Disability Insurance	841.00	783.00	58.00	7.4%
5932 · Dental Insurance	2,456.88	2,372.16	84.72	3.6%
5933 · Life Insurance	358.67	323.96	34.71	10.7%
5934 · Vision Insurance	396.43	382.76	13.67	3.6%
5935 · Unemployment Insurance	224.00	77.27	146.73	189.9%
<b>Total 50 · Salaries and Benefits</b>	538,906.16	592,478.97	-53,572.81	-9.0%
<b>60 · Supplies &amp; Services</b>				
6020 · Uniforms	111.96	-221.17	333.13	150.6%



**Rancho Adobe Fire Protection District**  
**Profit & Loss Prev Year Comparison**  
**December 2022**

	Dec 22	Dec 21	\$ Change	% Change
6022 · Safety Clothing	1,023.85	471.11	552.74	117.3%
6040 · Communications	2,338.93	1,718.38	620.55	36.1%
6045 · Pagers & Radios	401.08	0.00	401.08	100.0%
6060 · Food	-1,065.51	207.78	-1,273.29	-612.8%
6080 · Household Expense	1,930.60	924.67	1,005.93	108.8%
6140 · Equipment Maintenance	0.00	913.14	-913.14	-100.0%
6155 · Apparatus Maintenance	559.08	4,547.53	-3,988.45	-87.7%
6165 · SCBA Maintenance	935.00	860.00	75.00	8.7%
6180 · Building Maintenance	622.76	1,021.75	-398.99	-39.1%
6260 · Medical Supplies	395.76	456.96	-61.20	-13.4%
6280 · Memberships	8,810.00	8,195.00	615.00	7.5%
6400 · Office Supplies	215.92	27.35	188.57	689.5%
6410 · Postage and Shipping	369.36	418.20	-48.84	-11.7%
6461 · Operational Expense	73.96	-46.28	120.24	259.8%
6463 · FPO Expense	1,778.95	1,520.50	258.45	17.0%
6500 · Payroll Fees	1,152.70	311.25	841.45	270.4%
6590 · Contracted FM Services	1,837.50	437.50	1,400.00	320.0%
6605 · Hiring Expense	2,422.00	1,022.00	1,400.00	137.0%
6610 · Legal Services	4,128.00	1,175.00	2,953.00	251.3%
6630 · Annual Audit Charges	0.00	1,000.00	-1,000.00	-100.0%
6635 · Bank Fees	11.21	2.25	8.96	398.2%
6650 · Health Services	42.00	497.00	-455.00	-91.6%
6654 · Wellness Program	150.00	0.00	150.00	100.0%
6820 · Rent/Lease Equipment	610.27	601.27	9.00	1.5%
6880 · Small Tools Expense	65.68	100.28	-34.60	-34.5%
6881 · Safety Equipment	0.00	73.90	-73.90	-100.0%
6889 · Computer Software and Equipment	2,685.17	2,040.00	645.17	31.6%
7120 · Training Expense	1,822.29	557.00	1,265.29	227.2%
7201 · Fuel	4,603.89	4,155.65	448.24	10.8%
7300 · Transportation & Travel	-6,106.57	0.00	-6,106.57	-100.0%
7320 · Utilities	7,046.82	5,681.43	1,365.39	24.0%
<b>Total 60 · Supplies &amp; Services</b>	<b>38,972.66</b>	<b>38,669.45</b>	<b>303.21</b>	<b>0.8%</b>
<b>75 · Other Charges</b>				
7945 · Pension Obligation Bond - Int.	65,054.88	0.00	65,054.88	100.0%
<b>Total 75 · Other Charges</b>	<b>65,054.88</b>	<b>0.00</b>	<b>65,054.88</b>	<b>100.0%</b>
<b>85 · Capital Assets</b>				
8510 · Building Improvements	0.00	685.00	-685.00	-100.0%
8560 · New Equipment - Apparatus	0.00	17,039.52	-17,039.52	-100.0%
<b>Total 85 · Capital Assets</b>	<b>0.00</b>	<b>17,724.52</b>	<b>-17,724.52</b>	<b>-100.0%</b>
<b>95 · Capital Improvements - Assets</b>				
9510 · Building Improvements	1,279.67	0.00	1,279.67	100.0%
9560 · New Equipment - Apparatus	662.96	0.00	662.96	100.0%
<b>Total 95 · Capital Improvements - Assets</b>	<b>1,942.63</b>	<b>0.00</b>	<b>1,942.63</b>	<b>100.0%</b>
<b>Total Expense</b>	<b>644,876.33</b>	<b>648,872.94</b>	<b>-3,996.61</b>	<b>-0.6%</b>
<b>Net Ordinary Income</b>	<b>3,453,210.46</b>	<b>2,989,185.07</b>	<b>464,025.39</b>	<b>15.5%</b>
<b>Net Income</b>	<b>3,453,210.46</b>	<b>2,989,185.07</b>	<b>464,025.39</b>	<b>15.5%</b>

1

2

3

4

66

## Rancho Adobe Fire Protection District Balance Sheet Prev Year Comparison As of December 31, 2022

	Dec 31, 22	Dec 31, 21	\$ Change	% Change
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
1035 · Summit State Bank - Operating	201,704.20	106,325.96	95,378.24	89.7%
1036 · Summit State Bank - ICS	2,615,551.75	4,973,610.63	-2,358,058.88	-47.4%
1037 · Summit State Bank - Payroll	2,929.56	87,564.93	-84,635.37	-96.7%
1038 · CDARS	3,000,000.00	0.00	3,000,000.00	100.0%
1090 · Petty Cash	200.00	200.00	0.00	0.0%
<b>Total Checking/Savings</b>	<b>5,820,385.51</b>	<b>5,167,701.52</b>	<b>652,683.99</b>	<b>12.6%</b>
<b>Total Current Assets</b>	<b>5,820,385.51</b>	<b>5,167,701.52</b>	<b>652,683.99</b>	<b>12.6%</b>
<b>Fixed Assets</b>				
145 · Deferred Inflow	5,070,887.06	5,070,887.06	0.00	0.0%
170 · Land	74,634.00	74,634.00	0.00	0.0%
171 · Buildings and Improvements	755,665.64	755,665.64	0.00	0.0%
172 · Equipment	3,502,895.21	3,502,895.21	0.00	0.0%
178 · Accum. Depreciation - Building	-723,250.93	-723,250.93	0.00	0.0%
179 · Accum. Depreciation - Equipment	-1,376,547.66	-1,376,547.66	0.00	0.0%
<b>Total Fixed Assets</b>	<b>7,304,283.32</b>	<b>7,304,283.32</b>	<b>0.00</b>	<b>0.0%</b>
<b>Other Assets</b>				
195 · Due From Operating Fund	1,916,890.00	0.00	1,916,890.00	100.0%
<b>Total Other Assets</b>	<b>1,916,890.00</b>	<b>0.00</b>	<b>1,916,890.00</b>	<b>100.0%</b>
<b>TOTAL ASSETS</b>	<b>15,041,558.83</b>	<b>12,471,984.84</b>	<b>2,569,573.99</b>	<b>20.6%</b>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
<b>Other Current Liabilities</b>				
2710 · Deferred Revenue	86,879.18	86,879.18	0.00	0.0%
327 · Deferred Outflows-Liability Acc	5,928,260.00	5,928,260.00	0.00	0.0%
336 · Capital One Loan	0.07	0.07	0.00	0.0%
337 · Accrued Interest Payable	5,832.00	5,832.00	0.00	0.0%
338 · Capital Lease - Current	49,319.87	49,319.87	0.00	0.0%
<b>Total Other Current Liabilities</b>	<b>6,070,291.12</b>	<b>6,070,291.12</b>	<b>0.00</b>	<b>0.0%</b>
<b>Total Current Liabilities</b>	<b>6,070,291.12</b>	<b>6,070,291.12</b>	<b>0.00</b>	<b>0.0%</b>
<b>Long Term Liabilities</b>				
300 · Compensated Absences	526,502.48	526,502.48	0.00	0.0%
342 · Notes Payable - Long Term	285,613.47	285,613.47	0.00	0.0%
355 · Due To Capital Improvement Fund	1,916,890.00	0.00	1,916,890.00	100.0%
<b>Total Long Term Liabilities</b>	<b>2,729,005.95</b>	<b>812,115.95</b>	<b>1,916,890.00</b>	<b>236.0%</b>
<b>Total Liabilities</b>	<b>8,799,297.07</b>	<b>6,882,407.07</b>	<b>1,916,890.00</b>	<b>27.9%</b>
<b>Equity</b>				
30000 · Opening Balance Equity	2,521,455.80	2,521,455.80	0.00	0.0%
320 · Unreserved-Undesignated FD Bal	6,684.46	-763,778.42	770,462.88	100.9%
330 · Operational Reserves	2,155,346.00	3,590,000.00	-1,434,654.00	-40.0%
334 · Capital Reserves	1,916,890.00	482,236.00	1,434,654.00	297.5%
Net Income	-358,114.50	-240,335.61	-117,778.89	-49.0%
<b>Total Equity</b>	<b>6,242,261.76</b>	<b>5,589,577.77</b>	<b>652,683.99</b>	<b>11.7%</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>15,041,558.83</b>	<b>12,471,984.84</b>	<b>2,569,573.99</b>	<b>20.6%</b>



# **UNFINISHED BUSINESS**





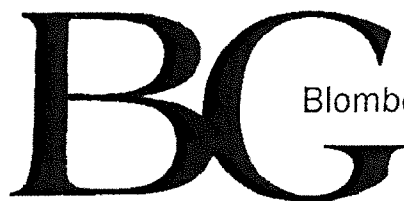
**RANCHO ADOBE FIRE  
PROTECTION DISTRICT**

**Financial Statements and  
Independent Auditor's Report  
For the Fiscal Year Ended June 30, 2022**  
*(With Comparative Amounts for fiscal Year 2021)*

# RANCHO ADOBE FIRE PROTECTION DISTRICT

## TABLE OF CONTENTS

Independent Auditor's Report	1-3
Management Discussion and Analysis	4-8
<i>Financial Statements:</i>	
Statement of Net Position	9
Statement of Activities	10
Statements of Cash Flows	11
Balance Sheet Governmental Funds	12
Reconciliation of the Governmental Fund Balance Sheet to the Statement of Net Position	13
Statement of Revenues, Expenditures and Changes in Fund Balances	14
Reconciliation of the Governmental Funds, Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities	15
Notes to Basic Financial Statements	16-30
<i>Supplemental Information</i>	
Budgetary Comparison Schedule	31-32
Schedule of CalPERS	33-34
Notes to Required Supplementary Information	35
Roster of Board Members	36



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, 2022 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, 2022, 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 the 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**

Other auditors have previously audited Rancho Adobe Fire Protection District June 30, 2021, financial statements, and their report dated December 15, 2021, express 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, 2021, is consistent in all material respect, with the audited financial statements from which it has been derived.

Blomberg & Griffin A.C.  
Stockton, CA

November 8, 2022

**RANCHO ADOBE FIRE PROTECTION DISTRICT**  
Management Discussion and Analysis  
June 30, 2022 and 2021

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, 2022 and 2021. 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 2022**

- The assets of the District exceeded their liabilities at fiscal year ended June 30, 2022 by 1,154,683 (net position). This amount includes net investment in capital assets of \$2,143,007 and unrestricted net position 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 expense adjustment. 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 and 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.

**Fiscal Year 2021**

- The assets of the District exceeded their liabilities at fiscal year ended June 30, 2021 by \$2,447,549 (net position). This amount includes unrestricted net position of \$549,087 at fiscal year ended June 30, 2021.
- The District's net position decreased by 38.22% or \$1,514,141. The decrease is the result of GASB 68 pension expenses. The total revenues were \$7,910,464 and total expenses were \$9,424,605.
- The District reported a fund balance of \$5,363,404, an increase of \$1,638,180.
- The District's total assets were \$9,292,010. The total assets included current assets of \$5,456,115, capital assets of \$2,233,395, and deferred outflows of \$1,602,500. The total liabilities were \$6,844,461. The total liabilities included current liabilities of \$142,031 and non-current liabilities of \$6,448,443. The non-current liabilities included compensated absences of \$526,502, note payable of \$285,613 and net pension liability of \$5,636,328. The total liabilities also included deferred inflows of \$253,987.

**RANCHO ADOBE FIRE PROTECTION DISTRICT**  
Management Discussion and Analysis  
June 30, 2022 and 2021

**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, 2022 and 2021

**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 \$1,154,683 and \$2,447,549 at fiscal years ended June 30, 2022 and 2021, 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>		<b>Increase (Decrease)</b>	<b>Percentage Change</b>
	<b>June 30,</b>			
	<u>2022</u>	<u>2021</u>		
Current Assets	\$ 6,257,893	\$ 5,456,115	\$ 801,778	12.81%
Capital Assets	2,423,799	2,233,395	190,404	7.86%
Deferred Outflows	<u>9,200,694</u>	<u>1,602,500</u>	<u>7,598,194</u>	<u>82.58%</u>
Total Assets	<u>17,882,386</u>	<u>9,292,010</u>	<u>8,590,376</u>	<u>92.45%</u>
Current Liabilities	397,780	142,031	255,749	180.07%
Long-Term Liabilities	12,342,330	6,448,443	5,893,887	91.40%
Deferred Inflows	<u>3,987,593</u>	<u>253,987</u>	<u>3,733,606</u>	<u>1470.00%</u>
Total Liabilities	<u>16,727,703</u>	<u>6,844,461</u>	<u>9,883,242</u>	<u>144.40%</u>
<b>Net Position</b>				
Net Investment in Capital Assets	2,349,135	2,149,925	199,210	9.27%
Unrestricted	<u>(1,194,452)</u>	<u>297,624</u>	<u>(1,492,076)</u>	<u>-501.33%</u>
Total Net Position	<u>\$ 1,154,683</u>	<u>\$ 2,447,549</u>	<u>\$ (1,292,866)</u>	<u>-52.82%</u>

**Governmental Activities:** Governmental activities for fiscal years ended June 30, 2022, and 2021 increased the District's general fund by \$805,407 and \$1,638,180, respectively, due to the result of revenues exceeding expenditures. In addition, the District's net position decreased by \$1,292,866 and \$1,514,141 during the fiscal years ended June 30, 2022 and 2021, respectively as reported on the statement of activities on page 10.



**RANCHO ADOBE FIRE PROTECTION DISTRICT**  
Management Discussion and Analysis  
June 30, 2022 and 2021

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

	Change in Net Position		Increase (Decrease)	Percentage Change
	Year ended June 30,			
	2022	2021		
Revenues:				
Program Revenues:				
Intergovernmental & Fees	\$ 1,351,668	\$ 1,606,384	\$ (254,716)	-18.84%
General Revenues:				
Property Taxes	6,599,905	6,296,651	303,254	4.82%
Other Revenue (expense)	(25,303)	7,429	(32,732)	-440.60%
Total Revenues	<u>7,926,270</u>	<u>7,910,464</u>	<u>15,806</u>	<u>0.20%</u>
Expenses:				
Program Expenses:				
Salaries and Wages	8,123,284	8,494,002	(370,718)	-4.36%
Services and Supplies	864,163	717,279	146,884	20.48%
Depreciation Expense	231,689	213,324	18,365	8.61%
Total Expenses	<u>9,219,136</u>	<u>9,424,605</u>	<u>(205,469)</u>	<u>-2.18%</u>
Change in Net Position	(1,292,866)	(1,514,141)	221,275	-14.61%
Net Position - Beginning of the Year	<u>2,447,549</u>	<u>3,961,690</u>	<u>(1,514,141)</u>	<u>-38.22%</u>
Net Position - End of the Year	<u>\$ 1,154,683</u>	<u>\$ 2,447,549</u>	<u>\$ (1,292,866)</u>	<u>-52.82%</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, 2022, the District's governmental fund reported a fund balance of \$6,168,810 an increase of \$805,407 in comparison with fiscal year ended June 30, 2021. The District's governmental fund balance was of \$5,363,404, an increase of \$1,638,180 compared to the fiscal year ended June 30, 2020. 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 48.27% and 85.36% of the total general fund expenditures on June 30, 2022, and 2021, respectively.

**RANCHO ADOBE FIRE PROTECTION DISTRICT**  
Management Discussion and Analysis  
June 30, 2022 and 2021

**General Fund Budgetary Highlights**

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

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

**June 30, 2021:** The budgetary highlights for fiscal year ended June 30, 2021 are as follows:

- Property taxes revenue were higher by \$166,712.
- Strike team revenues were higher by \$988,063.
- Salaries and benefits expenses were higher by \$290,509.
- Services and supplies expenses were lower by \$605,488.
- Capital expenditures were less than budget by \$490,230.

All of these factors above were considered in preparing the District's budget for the fiscal year ending June 30, 2023.

**Capital Asset and Debt Administration**

**Capital Assets:** The District's capital assets, as of June 30, 2022 and 2021, amounts to \$2,423,799 and \$2,233,395 (net of accumulated depreciation), respectively. This investment in capital assets includes land, buildings and 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, 2022, the remaining lease payable balance is \$280,792

**Bonds Payable:** The District acquired a Series 2021 Taxable Revenues Bonds on October 2021 in the amount of \$5,610,000.

**Net Pension Liability:** As of June 30, 2022, and 2021, the District net pension liability is \$6,214,613 and \$5,636,328, 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, 2022 and 2021

	<u>2022</u>	<u>2021</u> <u>(Restated)</u>
<b>Assets</b>		
<b>Current Assets:</b>		
Cash and Investments	\$ 6,178,500	\$ 4,917,899
Accounts Receivable, government agency	79,393	538,216
	<u>6,257,893</u>	<u>5,456,115</u>
<b>Non-current Assets:</b>		
<b>Capital Assets (net of accumulated depreciation)</b>		
Land	74,634	74,634
Construction in Progress	76,352	-
Building and Improvements	179,085	223,247
Equipment and Vehicles	2,093,728	1,935,514
	<u>2,423,799</u>	<u>2,233,395</u>
Deferred Outflows of Resources	9,200,694	1,602,500
	<u>\$ 17,882,386</u>	<u>\$ 9,292,010</u>
<b>Liabilities</b>		
<b>Current Liabilities</b>		
Accounts Payable and Accrued Expenses	\$ 2,204	\$ 5,832
Deferred Revenue	86,879	86,879
Note Payable - Current Portion	55,806	49,320
Bond Payable - Current Portion	252,891	-
	<u>397,780</u>	<u>142,031</u>
<b>Non-Current Liabilities</b>		
Compensated Absences	545,622	526,502
Note Payable - Noncurrent	224,986	285,613
Bond Payable - Noncurrent	5,357,109	-
Net Pension Liability	6,214,613	5,636,328
	<u>12,342,330</u>	<u>6,448,443</u>
Deferred Inflows of Resources	3,987,593	253,987
	<u>16,727,703</u>	<u>6,844,461</u>
<b>Net Position</b>		
Net Investment in Capital Assets	2,143,007	1,898,462
Unrestricted	(988,324)	549,087
	<u>1,154,683</u>	<u>2,447,549</u>
<b>Total Liabilities and Net Position</b>	<u>\$ 17,882,386</u>	<u>\$ 9,292,010</u>

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

**RANCHO ADOBE FIRE PROTECTION DISTRICT**  
Statement of Activities  
For the Fiscal Years Ended June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u> <u>(Restated)</u>
<b>Program Expenses</b>		
Public Safety - Fire Prevention		
Salaries and Employee Benefits	\$ 8,123,284	\$ 8,494,002
Services and Supplies	864,163	717,279
Depreciation	<u>231,689</u>	<u>213,324</u>
Total Program Expenses	<u>9,219,136</u>	<u>9,424,605</u>
<b>Program Revenues</b>		
Intergovernmental Revenue	21,875	21,981
Strike team revenue	1,046,478	1,188,063
Charges for Services	<u>283,315</u>	<u>396,340</u>
Total Program Revenues	<u>1,351,668</u>	<u>1,606,384</u>
Net Program Revenues (Expenses)	(7,867,468)	(7,818,221)
<b>General Revenues</b>		
Property Taxes	6,599,905	6,296,651
Investment earnings	3,540	2,243
Interest Expense	(47,658)	(11,192)
Miscellaneous income	<u>18,815</u>	<u>16,378</u>
Total General Revenues	<u>6,574,602</u>	<u>6,304,080</u>
Change in Net Position	(1,292,866)	(1,514,141)
Net Position, Beginning of Year	<u>2,447,549</u>	<u>3,961,690</u>
Net Position, End of Year	<u>\$ 1,154,683</u>	<u>\$ 2,447,549</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, 2022 and 2021

	<u>2022</u>	<u>2021</u> <u>(Restated)</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Cash Received from program revenues	\$ 1,810,491	\$ 1,354,323
Cash paid to vendors and employees	<u>(12,258,258)</u>	<u>(6,051,744)</u>
Net Cash Provided (Used) by Operating Activities	<u>(10,447,767)</u>	<u>(4,697,421)</u>
<b>CASH FLOWS FROM NON-CAPITAL AND RELATED</b>		
Property Taxes Received	6,599,905	6,296,651
Miscellaneous	<u>18,815</u>	<u>16,378</u>
Net Cash Provided (Used) from Non-Capital Activities	<u>6,618,720</u>	<u>6,313,029</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED</b>		
<b>FINANCING ACTIVITIES:</b>		
Proceeds from Bonds	5,610,000	-
Principal Payment on Note	(54,141)	(52,525)
Interest Paid	(47,658)	(11,192)
Payment for Capital Purchase	<u>(422,092)</u>	<u>(182,770)</u>
Net Cash Provided (Used) from Capital and Related Financing Activities	<u>5,086,109</u>	<u>(246,487)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Interest Income	<u>3,539</u>	<u>2,243</u>
Net Cash Provided (Used) from Investing Activities	<u>3,539</u>	<u>2,243</u>
<b>Net Increase (Decrease) in Cash</b>	1,260,601	1,371,364
Cash-Beginning of Year	<u>4,917,899</u>	<u>3,546,535</u>
<b>Cash-End of Year</b>	<u>\$ 6,178,500</u>	<u>\$ 4,917,899</u>
<b>Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities:</b>		
Net Operating Income (Loss)	\$ (7,867,468)	\$ (7,818,221)
Depreciation	231,689	213,324
(Increase) Decrease in:		
Accounts Receivables	458,823	(252,061)
Deferred Outflows of Resources	(7,598,194)	(864,906)
Increase (Decrease) in:		
Accounts Payable and Accrued Expenses	(3,628)	(8,979)
Compensated Absences	19,120	88,511
Deferred Revenue	-	(5,776)
Net Pension Liability	578,285	3,696,700
Deferred Inflows of Resources	<u>3,733,606</u>	<u>253,987</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (10,447,767)</u>	<u>\$ (4,697,421)</u>

The accompanying notes are an integral part of the financial statements

**RANCHO ADOBE FIRE PROTECTION DISTRICT**

Balance Sheet

Governmental Fund

June 30, 2022 and 2021

	<u>2022</u>	<u>2021 (Restated)</u>
<b>Assets</b>		
Cash and Investments	\$ 6,178,500	\$ 4,917,899
Accounts Receivable	79,393	538,216
 Total Assets	 <u>\$ 6,257,893</u>	 <u>\$ 5,456,115</u>
 <b>Liabilities and Fund Balance</b>		
Liabilities:		
Accounts Payable & Accrued Expenses	\$ 2,204	\$ 5,832
Deferred Revenue	86,879	86,879
 Total Liabilities	 <u>89,083</u>	 <u>92,711</u>
 Fund balance:		
Unassigned	<u>6,168,810</u>	<u>5,363,404</u>
 Total Fund Balance	 <u>6,168,810</u>	 <u>5,363,404</u>
 Total Liabilities and Fund Balance	 <u>\$ 6,257,893</u>	 <u>\$ 5,456,115</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, 2022 and 2021

	<u>2022</u>	<u>2021 (Restated)</u>
Total Fund Balances - Governmental Funds	\$ 6,168,810	\$ 5,363,404
Amounts reported for governmental activities in the statement of net position are different because:		
Deferred Outflows of Resources	9,200,694	1,602,500
Capital assets used in governmental activities not financial recourses and, therefore are not reported in the governmental funds	2,423,799	2,233,395
Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds.		
Note Payable	(280,792)	(334,933)
Bond Payable	(5,610,000)	-
Compensated Absences	(545,622)	(526,502)
Deferred Inflows of Resources	(3,987,593)	(253,987)
Net Pension liability	<u>(6,214,613)</u>	<u>(5,636,328)</u>
Net Position of Governmental Activities	<u>\$ 1,154,683</u>	<u>\$ 2,447,549</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, 2022 and 2021**

	<b>2022</b>	<b>2021</b>
<b>Revenues</b>		
Property Taxes	\$ 6,599,905	\$ 6,296,651
Investment Earnings	3,540	2,243
Intergovernmental revenue	21,875	21,981
Strike team revenue	1,046,478	1,188,063
Charges for Services	283,315	396,340
Miscellaneous Income	18,815	16,377
	<u>7,973,928</u>	<u>7,921,655</u>
<b>Total Revenues</b>		
	<u>7,973,928</u>	<u>7,921,655</u>
<b>Expenditures</b>		
Current:		
Salaries and Employee Benefits	5,780,467	5,319,709
Services and Supplies	864,163	717,279
Non-Current		
Capital Expenditures	422,092	182,770
Debt Service:		
Principal Payment	54,141	52,525
Interest Expense	47,658	11,192
	<u>7,168,521</u>	<u>6,283,475</u>
<b>Total Expenditures</b>		
	<u>7,168,521</u>	<u>6,283,475</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	805,407	1,638,180
<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>		
	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	805,407	1,638,180
<b>Fund Balance, Beginning of Year</b>	5,363,404	3,725,224
	<u>5,363,404</u>	<u>3,725,224</u>
<b>Fund Balance, End of Year</b>	<u>\$ 6,168,811</u>	<u>\$ 5,363,404</u>

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

86



**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, 2022 and 2021

Amounts reported for governmental activities in the statement of activities are different because:	2022	2021 (Restated)
Net change in fund - total governmental fund	\$ 805,407	\$ 1,638,180
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	422,092	182,770
Current year depreciation	(231,689)	(213,324)
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	54,141	52,525
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	(19,120)	(88,511)
Change in deferred outflows of resources	7,598,194	864,906
Change in deferred inflows of resources	(3,733,606)	(253,987)
Change in net pension liability	(578,285)	(3,696,700)
Change in Net Position of Governmental Activities	\$ (1,292,866)	\$ (1,514,141)

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, 2022 and 2021

**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, 2022 and 2021

**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, 2022 and 2021

**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, 2022. 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, 2022 and 2021

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

Included within the property tax revenue is \$2,109,697 and \$2,054,116 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, 2022 and 2021

**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, 2022 and 2021

**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, 2022 and 2021

**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 regular, quarterly meetings one half hour before the regular meeting of the Board of Directors of the District. Said meeting of the Finance Committee shall be held at the same place as the meeting of the Board of Directors of the District. Special meetings may be held, and all meetings shall be held pursuant to all provisions of the 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, 2022 and 2021 consist of the following:

	<u>2022</u>	<u>2021</u>
Cash held with financial institutions	\$ 6,178,300	\$ 4,917,699
Petty Cash	<u>200</u>	<u>200</u>
 Total Cash and Investments	 <u><u>\$ 6,178,500</u></u>	 <u><u>\$ 4,917,899</u></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, 2022 and 2021

**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, 2022 will be fully collected. Accordingly, no allowance for doubtful receivables is recorded. The balance of accounts receivable on June 30, is as follows:

	<u>2022</u>	<u>2021</u>
Accounts Receivable	<u>\$ 79,393</u>	<u>\$ 538,216</u>

**NOTE 5 CAPITAL ASSETS**

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>

**RANCHO ADOBE FIRE PROTECTION DISTRICT**

Notes to Basic Financial Statements

June 30, 2022 and 2021

**NOTE 5 CAPITAL ASSETS (continued)**

Capital assets summary for the year ended June 30, 2021 is as follows:

	<u>Balance July 1, 2021</u>	<u>Additions/ (Deletions)</u>	<u>Balance June 30, 2022</u>
Capital assets, not being depreciated			
Land	\$ 74,634	\$ -	\$ 74,634
Total capital assets, not being depreciated	<u>74,634</u>	<u>-</u>	<u>74,634</u>
Capital assets, being depreciated			
Building and Improvements	723,334	32,331	755,665
Equipment and vehicles	<u>3,471,180</u>	<u>31,714</u>	<u>3,502,894</u>
Total capital assets being depreciated	<u>4,194,514</u>	<u>64,045</u>	<u>4,258,559</u>
Less Accumulated Depreciation for:			
Building and Improvements	(509,927)	(22,490)	(532,417)
Equipment and vehicles	<u>(1,495,273)</u>	<u>(72,108)</u>	<u>(1,567,381)</u>
Total Accumulated Depreciation	<u>(2,005,200)</u>	<u>(94,598)</u>	<u>(2,099,798)</u>
Total capital assets, being depreciated, net	<u>2,189,314</u>	<u>(30,553)</u>	<u>2,158,761</u>
Total Capital Assets-Net	<u>\$ 2,263,948</u>	<u>\$ (30,553)</u>	<u>\$ 2,233,395</u>

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

	<u>2022</u>	<u>2021</u>
Governmental activities:		
Public Safety - Fire Protection	<u>\$ 231,690</u>	<u>\$ 213,324</u>

**RANCHO ADOBE FIRE PROTECTION DISTRICT**

Notes to Basic Financial Statements

June 30, 2022 and 2021

**NOTE 6 LONG-TERM LIABILITIES**

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

	2022				Due Within One Year
	Beginning Balance	Additions	Reductions	Ending Balance	
Note Payable	\$ 285,613	\$ -	\$ 49,320	\$ 236,293	\$ 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>\$ 6,448,443</b>	<b>\$ 6,207,405</b>	<b>\$ 49,320</b>	<b>\$ 12,606,528</b>	<b>\$ 308,697</b>

	2021 (Restated)				Due Within One Year
	Beginning Balance	Additions	Reductions	Ending Balance	
Note payable	\$ 336,533	\$ -	\$ 50,920	\$ 285,613	\$ 49,320
Net Pension Liability	1,939,628	3,696,700	-	5,636,328	-
Compensated Absences	437,991	88,511	-	526,502	52,650
<b>Total Long-term Liabilities</b>	<b>\$ 2,714,152</b>	<b>\$ 3,785,211</b>	<b>\$ 50,920</b>	<b>\$ 6,448,443</b>	<b>\$ 101,970</b>

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, 2022, the remaining lease payable balance is \$280,792. Below is the lease payable schedule:

**RANCHO ADOBE FIRE PROTECTION DISTRICT**

Notes to Basic Financial Statements

June 30, 2022 and 2021

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

<u>FY</u>	<u>Installment Payment</u>	<u>Principal</u>	<u>Interest</u>
2023	\$ 63,717	\$ 55,806	\$ 7,911
2024	63,717	57,507	6,209
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>\$ 302,655</b>	<b>\$280,792</b>	<b>\$21,862</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>
2023	\$ 385,273	\$ 255,000	\$ 130,273
2024	384,049	255,000	129,049
2025	386,958	260,000	126,958
2026 - 2041	6,108,977	4,840,000	1,268,977
<b>Total</b>	<b>\$ 7,265,255</b>	<b>\$5,610,000</b>	<b>\$1,655,255</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, 2020 Annual Valuation Report. Details of the benefits provided can be obtained in Appendix B of the June 30, 2021 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, 2022 and 2021

**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, 2020
Measurement Date	June 30, 2021
Measurement Period	July 1, 2020 to June 30, 2021

**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	8.950%	\$381,992	20.94%
PEPRA Safety Plan	13.980%	\$3,350	13.75%
Miscellaneous Plan	14.870%	\$26,666	7.96%

<u>Asset Class</u>	<u>New Strategic Allocation</u>	<u>Real Return Years 1 - 10</u>	<u>Real Return Years 11 +</u>
Global Equity	50.0%	4.80%	5.98%
Global Fixed Income	28.00	1.00	2.62
Inflation Sensitive	0.00	0.77	1.81
Private Equity	8.00	6.30	7.23
Real Estate	13.00	3.75	4.93
Liquidity	1.00	0.00	-0.92

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

**RANCHO ADOBE FIRE PROTECTION DISTRICT**

Notes to Basic Financial Statements

June 30, 2022 and 2021

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

	<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 : 6/30/2020 (MD)	\$ 21,930,394	\$ 16,294,066	\$ 5,636,328
Balance at : 6/30/2021 (MD)	\$ 23,344,108	\$ 17,129,495	\$ 6,214,613
Net Changes during 2020-21	\$ (1,413,714)	\$ (835,429)	\$ (578,285)

The following presents the net pension liability/(assets) of the Plan as of the measurement date, calculated using the discount rate of 7.15 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 (6.15 percent) or 1 percentage-point higher (8.15 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) - 2022	\$ 9,353,382	\$ 6,214,613	\$ 3,635,537
Plan's Net Pension Liability/(Asset) - 2021	\$ 8,610,997	\$ 5,636,328	\$ 3,194,345

**Deferred Outflows and Deferred Inflows**

For the fiscal years ended June 30, 2022 and 2021 pension expense recognized is as follows:

**RANCHO ADOBE FIRE PROTECTION DISTRICT**

Notes to Basic Financial Statements

June 30, 2022 and 2021

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

	<u>2022</u>	<u>2021</u>
Total Service Costs	\$ 922,835	\$ 417,274
Interest on TPL	3,225,072	1,437,689
Recognize Changes of Assumptions	(43,078)	193,767
Changes of Benefit Terms	885	78
Plans Share of Employee Contribution	(369,643)	(162,733)
Net Plan to Plan Resource Movement	(509,371)	(120,887)
Projected Earnings on PPI	(2,388,912)	(181,503)
Recognized Difference Between Projected and Actual Plan Earnings	(1,167,761)	221,225
Recognized Difference Between Expected & Actual Experience	639,288	113,609
Administrative Expenses	34,041	20,846
Other Miscellaneous Income	-	-
<b>Total Pension Expense Recognized</b>	<b><u>\$ 343,356</u></b>	<b><u>\$ 1,939,365</u></b>

For the measurement period ended June 30, 2021 (the measurement date), Rancho Adobe Fire Protection District incurred a pension expense of \$343,356 for the Plan (the pension expense for risk pool for the measurement period is \$188,401,318).

As of June 30, 2022, and 2021, 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>FY21-22 Deferred Outflows of Resources</u>	<u>FY21-22 Deferred Inflows of Resources</u>	<u>FY20-21 Deferred Inflows/(Outflows) of Resources</u>
Difference between Expected and Actual Experience	\$ 1,038,452	\$ -	\$ 427,589
Changes of Assumptions	-	-	(20,160)
Difference between Projected and Actual Earnings on Pension Plan Investments	-	3,809,164	125,407
Difference between Employer's Contribution and Proportionate Share of Contribution	-	173,897	(226,776)
Changes in Employees Proportion Pension Contributions made Subsequent to Measurement Date	1,662,834	4,532	237,782
	<u>6,499,408</u>	<u>-</u>	<u>804,672</u>
<b>Total</b>	<b><u>\$ 9,200,694</u></b>	<b><u>\$ 3,987,593</u></b>	<b><u>\$ 1,348,514</u></b>

**RANCHO ADOBE FIRE PROTECTION DISTRICT**  
Notes to Basic Financial Statements  
June 30, 2022 and 2021

**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</u> <u>Ended June 30,</u>	<u>FY21-22 De ferred</u> <u>Outflows/(Inflows)</u> <u>of Resources</u>	<u>FY20-21 De ferred</u> <u>Outflows/(Inflows)</u> <u>of Resources</u>
2022	\$ -	\$ 319,171
2023	1,456,243	374,407
2024	1,284,756	270,461
2025	920,968	223,538
2026	251,249	160,936
2027	1,299,885	-
Thereafter	-	-

**NOTE 8 PRIOR YEAR RESTATED FINANCIAL STATEMENTS**

Other auditors have audited fiscal year ended June 30, 2021 financial statements. However, we have restated prior year financial statements to reflect the correct pension plan amounts under GASB Statement 68.

**NOTE 9 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 08, 2022 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, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<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>				
<b>Current:</b>				
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
<b>Debt Service:</b>				
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**  
**Statement of Revenues, Expenditures and Changes in Fund Balance -**  
**Budgets and Actual**  
**General Fund**  
**For the Fiscal Year Ended June 30, 2021**

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget -</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Property Taxes	\$ 6,097,400	\$ 6,129,939	\$ 6,296,651	\$ 166,712
Investment earnings	1,000	1,000	2,243	1,243
Intergovernmental Revenue	352,000	382,000	21,981	(360,019)
Strike team revenue	150,000	200,000	1,188,063	988,063
Miscellaneous/Other Income	37,300	12,800	412,717	399,917
<b>Total Revenues</b>	<u>6,637,700</u>	<u>6,725,739</u>	<u>7,921,655</u>	<u>1,195,916</u>
<b>Expenditures</b>				
<b>Current:</b>				
Salaries and Employee Benefits	5,046,600	5,029,200	5,319,709	(290,509)
Services and Supplies	1,317,800	1,322,767	717,279	605,488
Capital expenditures	673,000	673,000	182,770	490,230
<b>Debt Service:</b>				
Principal	-	-	52,525	(52,525)
Interest	-	-	11,192	(11,192)
<b>Total Expenditures</b>	<u>7,037,400</u>	<u>7,024,967</u>	<u>6,283,475</u>	<u>741,492</u>
<b>Excess (Deficiency of Revenues Over</b> <b>(Under) Expenditures</b>	<u>(399,700)</u>	<u>(299,228)</u>	<u>1,638,180</u>	<u>1,937,408</u>
<b>Net Change in Fund Balance</b>			1,638,180	
<b>Fund Balance, Beginning of Year</b>			<u>3,725,224</u>	
<b>Fund Balance, End of Year</b>			<u>\$ 5,363,404</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**  
 As of June 30,  
 Last 10 Years\*

<b>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</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>
Plan's Proportion of the Net Pension Liability/(Asset)	0.02563%	0.02909%	0.02875%	0.02598%	0.02734%	0.02219%	0.01646%
Plan's Proportionate Share of the Net Pension Liability/(Asset)	\$ 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	\$ 2,497,166	\$ 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	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	73.5%	74.4%	74.5%	76.3%	74.2%	79.3%	82.5%

<b>Schedule of Plan Contributions</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	\$ 398,601	\$ 333,183	\$ 286,340	\$ 228,033	\$ 175,306	\$ 139,387	\$ -
Contributions in Relation to the Actuarially Determined Contribution	(398,601)	(333,183)	(286,340)	(228,033)	(175,306)	(139,387)	-
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered-Employee Payroll	\$ 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	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, 2020 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 and PEPPRA Miscellaneous**

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**

	2022	2021	2020	2019	2018	2017	2016
--	------	------	------	------	------	------	------

Plan's Proportion of the Net Pension Liability/(Asset)	0.00220%	0.00248%	0.00248%	0.00228%	0.00249%	0.00206%	0.00158%
Plan's Proportionate Share of the Net Pension Liability/(Asset)	\$ 397,022	\$ 364,443	\$ 346,443	\$ 299,782	\$ 301,101	\$ 224,860	\$ 172,525
Plan's Covered-Employee Payroll	\$ 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	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	71.17%	72.07%	72.60%	74.66%	73.41%	79.07%	81.85%

**Schedule of Plan Contributions**

	2022	2021	2020	2019	2018	2017	2016
--	------	------	------	------	------	------	------

Actuarially Determined Contribution	\$ 27,584	\$ 23,337	\$ 20,417	\$ 16,724	\$ 13,281	\$ 10,986	\$ -
Contributions in Relation to the Actuarially Determined Contribution	(27,584)	(23,337)	(20,417)	(16,724)	(13,281)	(10,986)	-

Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
----------------------------------	------	------	------	------	------	------	------

Covered-Employee Payroll	\$ 98,866	\$ 95,258	\$ 91,460	\$ 89,905	\$ 87,194	\$ 84,265	\$ 81,407
--------------------------	-----------	-----------	-----------	-----------	-----------	-----------	-----------

Contributions as a Percentage of Covered-Employee Payroll	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, 2020 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, 2022 and 2021**

**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, 2022 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



# **NEW BUSINESS**

10

11

12



**VOTE FOR LAFCO  
SPECIAL DIST.  
REPRESENTATIVE**

①

②

③

Date: November 14, 2022  
To: All Independent Special Districts  
Subject: Election of Special District Representative Class II

Attached please find the materials associated with an election to fill the position of Special District Representative Class II Regular Member to Sonoma LAFCO for the remainder of the term ending May 2025. As a result of an earlier notification by Sonoma LAFCO to special districts, two nominations were submitted by the October 28<sup>th</sup>, 2022 deadline.

Nominations for this position were restricted to board members of ambulance, cemetery, health and hospital, pest control, recreation and parks, resource conservation, wastewater, and water districts.

All independent special districts have the right to vote in the election.

The election process requires that Sonoma LAFCO send to each district copies of the following:

1. A ballot and certification form, with voting instructions
2. All nominations received by the established deadline

All ballots should be returned to the LAFCO office by February 15, 2023. Ballots received by the deadline will be counted and the results announced within seven days.

Ballot sheet and certification may be emailed to [Kasandra.Bowen@sonoma-county.org](mailto:Kasandra.Bowen@sonoma-county.org), to meet deadline requirements. However, originals must be mailed to the LAFCO office as soon as possible thereafter. The LAFCO mailing address is P.O. Box 1428, Santa Rosa, CA 95404

Please note that ballots representing a majority of the districts must be received by the deadline date for the election to be considered valid. In the event a majority of districts have not cast ballots by the deadline, Sonoma LAFCO will extend the deadline date by 60 days to allow those districts that have not returned a ballot to do so.

On behalf of the Commission, we urge your district to participate in this election for special district representation to Sonoma LAFCO and to return the ballot by the February 15th deadline.

If you have any questions or need additional information, please contact Sonoma LAFCO at 707-565-2577.



# SONOMA LOCAL AGENCY FORMATION COMMISSION

## BALLOT

Special District Representative Class II Term of Office Ending May 2025

1. Vote for only one candidate for Special District Representative.
2. The presiding officer or his/her designated alternate, acting on behalf of the district, must cast the district's vote by marking the space to the right of a candidate's name and then complete, sign, and date the certification.
3. Place the marked ballot sheet and certification into the envelope provided and mail to Sonoma LAFCO, P.O. Box 1428, Santa Rosa, CA 95404. Ballot sheet and certification may be emailed to [Kassandra.Bowen@sonoma-county.org](mailto:Kassandra.Bowen@sonoma-county.org), to meet deadline requirements. However, originals must be mailed to the LAFCO office as soon as possible thereafter.
5. **Submit ballot and certification by Wednesday, February 15<sup>th</sup>, 2023**

### VOTE

Tamara Davis, Marin Sonoma Mosquito & Vector Control \_\_\_\_\_

Rich Holmer, Sweet Water Springs Water District \_\_\_\_\_

### CERTIFICATION

I certify, under penalty of perjury, that I, \_\_\_\_\_  
(Print Name of Presiding Officer or Alternate)

I am the Presiding Officer of \_\_\_\_\_  
(Print Name of Special District)

or his/her designated alternate, and I am authorized by my district to cast the district's vote for Special District Representative to the Local Agency Formation Commission in this election.

\_\_\_\_\_  
(Date)

\_\_\_\_\_  
(Signature)



# SONOMA LOCAL AGENCY FORMATION COMMISSION

575 ADMINISTRATION DRIVE, ROOM 104A, SANTA ROSA, CA 95403  
(707) 565-2577 FAX (707) 565-3778  
www.sonomalafco.org

## APPLICATION FOR SPECIAL DISTRICT REPRESENTATIVE (CLASS II)

This application has been designed to provide pertinent information about each candidate applying for the position of Class II Special District Representative to LAFCO. Class II districts include ambulance, cemetery, health and hospital, pest control, recreation and parks, resource conservation, wastewater, and water districts.

Please read the application carefully and type your responses or print in ink.

Date Submitted: September 22, 2022

Name: Tamara Davis

Address: 903 Hacienda Circle, Rohmert Park, CA 94928

Phone(s): 707-585-6153

Email: PhineasChapmanRP@gmail.com

Name of District You Represent: Main/Sonoma Mosquito & Vector Control District

Date of Most Current Election/Appointment: 2018

Date Term Expires: 2022

Total years with District: 20+ years

Total Years Associated with Government/ Community Service: 40+ years

List any other agencies/special Districts you have been or are currently involved with:

pls refer to attached document

List Community Service Activities including Names of Organizations and Dates of Service:

pls refer to attached document

## SONOMA LOCAL AGENCY FORMATION COMMISSION

Have you attended LAFCO meetings? If yes, when?

Yes, but not recently

Please explain why you want to serve on the Sonoma Local Agency Formation Commission (LAFCO).

I have a long history of involvement in public services within Sonoma County and would like to use my experience working with LAFCO.

The Marin/Sonoma Mosquito & Vector Control District staff works in all areas of Sonoma County and the local cities. This would be helpful to me while working with LAFCO.

I have long been interested in the goals of this agency and would like to have the opportunity to participate.

From your perspective, explain the purpose of LAFCO:

LAFCO is focused on the efficient delivery of public services and the effective formation of local government.

Protecting agricultural land & and open space is a priority and as someone who grew up in Sonoma County, very important to me. This also means limiting urban sprawl.

I have observed the activities of LAFCO from when it was with the city of Cotati and various groups over the years. I think I can bring an objective view point to this work.



# TAMARA DAVIS

903 Hacienda Circle - Rohnert Park, CA 94928  
(707) 585-6153 - plaine.schapman@mpet.com

---

## OBJECTIVE

LAFCO Special District Representative (Class II)

---

## PUBLIC SERVICE HIGHLIGHTS

- Trustee - Marin/Sonoma Mosquito and Vector Control District (Member of Executive Committee) representing County of Sonoma at-large since 2002.
  - Past President of Mosquito and Vector Control Association of California (MVCAC) Trustee Council. Eight years on Trustee Council. Currently serving on Legislative Committee & Board.
  - Second Vice-President & Trustee Representative for Coastal & Sacramento Valley Regions of the Vector Control Joint Powers Agency (VCJPA) - Board of Directors.
  - California Affiliated Risk Management Authorities (CARMA) - Board of Directors Alternate
  - Sonoma County Consolidated Oversight Board (Member)
- 

## PROFESSIONAL EXPERIENCE

STATE FARM INSURANCE - 34 Years of Service - Retired in 2004

Held various progressively responsible positions:

- Public Affairs Manager (focus on legislative, public policy issues, education, community outreach and media relations)
  - Fire Claims Superintendent (focus on home and business claims and claims involving litigation and also managed a litigation unit)
  - Re-inspector/Trainer (focus on reinspecting handled claims and assisting in training new claim representatives)
  - Claim Representative (handled home and business claims and a variety of disasters - hailstorms in New Mexico, Colorado and Wyoming)
  - Life Company - cash control clerk, administrative assistant
  - Auto Underwriting - assistant auto underwriter
- 

## PRIOR COMMUNITY INVOLVEMENT

- Goodwill Industries of the Redwood Empire - Board of Directors
- Mosquito Research Foundation - Board of Directors
- Mayor and Council Member - City of Cotati
- Corporate Council - State Conference of NAACP

- Santa Rosa Chamber of Commerce – Government Review Committee
- Alliance of North Bay Chambers of Commerce – Board of Directors
- Rohnert Park Chamber of Commerce
- Cotati Chamber of Commerce
- Sonoma State University – Ambassador for Higher Education
- Sonoma County Business Education Round Table – past president of Board of Directors
- Insurance Information Network of California – Past President of Board of Directors – member of IINC Communications Committee
- Personal Insurance Federation of California – communications and legislation committee member
- Professional Business Women of California – past Board of Directors member, Advisory Committee member
- Recipient of the 2001 Women and Industry award for Insurance and the 2001 Women and Industry Award for Community Involvement
- Leadership California – graduate
- The Association for Women in Communications – member
- Redwood Municipal Insurance Fund – Board of Directors
- Governor’s School to Career Advisory Council – appointed by Governor Pete Wilson
- Sonoma County School to Career Partnership – past president and founding board member

**EDUCATION**

BACHELOR OF ARTS (B.A.) Sonoma State University  
 ASSOCIATE OF ARTS (A.A) Santa Rosa Junior College  
 FELLOW OF THE LIFE OFFICE MANAGEMENT ASSOCIATION (LOMA)

**SONOMA LOCAL AGENCY FORMATION COMMISSION**

111 SANTA ROSA AVE STE 240, SANTA ROSA, CA 95404  
(707) 565-2577 www.sonomalafco.org

**APPLICATION FOR SPECIAL DISTRICT REPRESENTATIVE (CLASS II)**

This application has been designed to provide pertinent information about each candidate applying for the position of Class II Special District Representative to LAFCO. Class II districts include ambulance, cemetery, health and hospital, pest control, recreation and parks, resource conservation, wastewater, and water districts.

Please read the application carefully and type your responses or print in ink.

Date Submitted: October 22, 2022 \_\_\_\_\_

Name: Richard L Holmer \_\_\_\_\_

Address: PO Box 22, Villa Grande, CA 95486 \_\_\_\_\_

Phone(s): 707-865-2998, 707-327-8660 \_\_\_\_\_

Email: richardwanda@sbcglobal.net \_\_\_\_\_

Name of District You Represent: Sweetwater Springs Water District \_\_\_\_\_

Date of Most Current Election/Appointment: June, 2011 \_\_\_\_\_

Date Term Expires: Dec., 2022 \_\_\_\_\_

Total years with District: 11 years \_\_\_\_\_

Total Years Associated with Government/ Community Service: 45 years \_\_\_\_\_

List any other agencies/special Districts you have been or are currently involved with:

Sonoma LAFCO, Sept. 2016 to present \_\_\_\_\_

Creekside Wastewater Authority, 2013-2019 \_\_\_\_\_

County of Sonoma, 1972-2004 \_\_\_\_\_

List Community Service Activities including Names of Organizations and Dates of Service:

Friends of Villa Grande a 501c3 corporation formed for the benefit of the community of Villa Grande. 2015 to present

California Onsite Wastewater Association, 2003-2004 \_\_\_\_\_

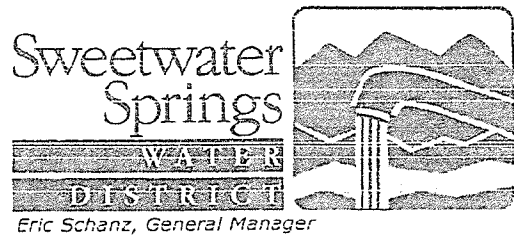
Sonoma County Administrative Management Council, 1996-2004 \_\_\_\_\_

Russian River Historical Society, 1998-1999 \_\_\_\_\_

Kenwood Community Club, 1974-1978 \_\_\_\_\_







October 7, 2022

TO: Sonoma LAFCO

To Whom It May Concern:

By this letter I hereby attest that the Board of Directors of the Sweetwater Springs Water District at their October 6, 2022 Board Meeting approved a motion to nominate Sweetwater Director Richard Holmer for Class II Representative for LAFCO. Motion was made by Director Robb-Wilder, seconded by Director Lipinski, and approved by a vote of 5-0.

Sincerely,

Julie Kenny  
Secretary to the Board  
Sweetwater Springs Water District  
(707) 869-4000

PO Box 22  
Villa Grande, CA 95486

Phone 707-865-2998  
E-mail  
richardwanda@sbcgloabl.net

## Richard L Holmer, Resume

**Objective** I am applying to serve on the Board of Directors of the Local Agency Formation Commission.

**Education** 1964 to 1968, San Jose State University, San Jose, CA  
Bachelor of Arts degree in Environmental Health Sciences

1968 to 1969, University of California, Berkeley, CA  
Post graduate work in the field of Environmental Health Sciences

**Work experience** 1969 to 1972, County of Santa Clara, Department of Public Health: Environmental Health Specialist

1972 to 1995, County of Sonoma, Department of Health Services: Environmental Health Specialist, Land Use Specialist, Supervising Environmental Health Specialist

1995 to 2004, County of Sonoma, Permit and Resource Management Department: Operations Division Manager

2004 to present, retired

**Summary of qualifications**

I have extensive experience in governmental oversight of land development in Sonoma County during my tenure at the Sonoma County Department of Health Services and the Sonoma County Permit and Resource Management Department. These duties included review of projects, review of environmental impacts of projects and direct participation as a member of staff level review panels. Additionally, I gave staff input to the Planning Commission, Board of Zoning Adjustments and the Board of Supervisors. These activities provide a solid background of experience to serve effectively as a member of LAFCO.

During my ten years as a manger at the Permit and Resource Management Department, I gained considerable experience in interacting with staff members, the public and elected bodies. I feel that I have good communication skills and the ability to make effective and well thought out decisions.

In my elected position as a Board member of the Sweetwater Springs Water District (including one year as Board chair), I have gained valuable knowledge regarding the operation of a special district, the problems faced by special districts and financing issues of special districts.

#### **Community activities**

Sweetwater Springs Water District, Board member and chair, 2011 to present

Friends of Villa Grande, Board member and President, 2005 to present

Creekside Wastewater Authority, Board member, 2015 to present

California Onsite Wastewater Association, Board member, 2003-04

Sonoma County Administrative Management Council, Board member, 1996 to 2004

Russian River Historical Society, Board member, 1998-99



**VOTE FOR SCFDA  
PRESIDENT AND  
VICE PRESIDENT**



# Sonoma County Fire Districts' Association

## VOTING INFORMATION AND BALLOT

**December 27, 2022**

Greetings:

At our meeting of January 26, we will be electing a President & Vice President.

We have four qualified and excellent candidates. Steve Klick is a Director from the Sonoma County Fire District is a candidate for President; Shepley Schroth-Cary, Fire Chief of the Gold Ridge FPD, is running for VP, while Fred Peterson and Mark Hemmendinger, are running together on the same ticket for President/Vice-President respectively. Fred Peterson is a Director from the Northern Sonoma County Fire District; and Mark Hemmendinger is a Director from the Rancho Adobe Fire District.

The SCFDA Bylaws are clear on the method of election.

**Article VII- Voting:**

Regular Members shall be entitled to one (1) vote. Vote shall be cast by designated representative of said District, upon a Roll Call Vote.

Neither Associate nor Honorary Members are entitled to vote.

For this election we will have a roll call vote at the meeting. One designated representative of each regular member Fire District shall cast a vote when that District's name is called. Each District shall appoint a designated representative to cast the District's vote. The manner of designating a representative is left to the District to determine. I would suggest placing it on the agenda of your Board meeting and voting to designate one member to cast the vote.

We are also offering to any member district the option of emailing your vote to the current President of the Association prior to the meeting if you find that none of your members can attend. The President will send a receipt to the district for your ballot. The President will cast the vote when the district's name is called.

Please respond on/or before January 23, 2023.

# Ballot

The \_\_\_\_\_ Fire District casts its Regular Member vote for  
SCFDA President and Vice President for:

Director Steve Klick, Sonoma County Fire District: President

Chief Shepley Schroth-Cary, Gold Ridge Fire District: Vice-President

Director Fred Peterson, Northern Sonoma County Fire District: President  
Director Mark Hemmendinger, Rancho Adobe Fire District: Vice-Pres.

This ballot has been cast by \_\_\_\_\_, the designated  
representative of the District.

Date: \_\_\_\_\_

**CONSULTING  
AGREEMENT FOR  
CALMUNI**

11

12

13



# Rancho Adobe Fire District

## Staff Report

**To:** Rancho Adobe Fire District Board of Directors  
**From:** Rancho Adobe Fire District Finance Committee  
**Subject:** Consulting Agreement with California Municipal Advisors, LLC  
**Date:** January 12, 2023

---

### **Background:**

In October 2021, the fire district concluded the month's long process of refinancing \$5.6 million in CalPERS unfunded accrued liabilities (UAL) for our three pension plans; miscellaneous, safety fire and safety PEPRA. The purchase of pension obligation bonds helped to increase the funded status of each of the pension plans and created significant budgetary savings over the next 20 years. This also helped to level out the current escalating schedule of annual UAL payments to CalPERS, which leads to a more predictable and fiscally sustainable repayment plan for the pension liabilities. Per the District's UAL policy, we must take active steps to avoid negative amortization and continue to review and comply with the UAL policy on a regular basis.

On January 5, 2023, the Finance Committee attended a presentation by California Municipal Advisors (CalMuni) and Weist Law, which provided preliminary information on the District's UAL for 2022. The overview also showed the historical and future payments of the UAL, based on earnings and losses within the CalPERS system. Through a contract for services, CalMuni will provide annual pension policy compliance services as well as cost mitigation measures to help the District avoid another large UAL in the future. Exhibit A in the contract describes in more detail the scope of services CalMuni can offer.

As an alternative, Ridgeline Municipal Strategies has also offered to provide an analysis of the pension plans, recommendations and calculations for the UAL policy implementation and well as help in updating the board and talking to them about the recent market performance.

### **Budget Impact:**

The annual flat fee for the annual pension policy compliance services through CalMuni is \$1,750.00 plus other incurred out of pocket expenses not to exceed \$500.00.

The analysis/policy implantation (presentation slides and technical memo) cost through Ridgeline Municipal is \$995. A board presentation is \$495+ travel expenses for an in-person meeting.

**Recommendation:**

The Finance Committee recommends the Board consider contracting with CalMuni for the annual pension policy compliance services at a cost of \$1,750.00 per year.





AGREEMENT FOR  
CONSULTING SERVICES

---

**CALIFORNIA MUNICIPAL ADVISORS LLC**  
**AGREEMENT FOR CONSULTING SERVICES**

**THIS AGREEMENT** (the “Agreement”), made and entered into this \_\_\_th day of \_\_\_\_\_ 2023, by and between the Rancho Adobe Fire Protection District, a political subdivision, organized and existing under the Constitution and laws of the State of California, with its principal place of business at 11000 Main Street, Penngrove, CA 94951 (the “District”), and California Municipal Advisors LLC, a California Limited Liability Company, with its principal place of business at 20 South Santa Cruz Avenue, Suite 300, Los Gatos, CA 95030 (“CalMuni”), sets forth the terms and conditions under which CalMuni shall provide consulting services to the District.

**WHEREAS**, the District is a member of the California Public Employees’ Retirement System (“CalPERS”), and as such, the District is obligated by the Public Employees’ Retirement Law, constituting Part 3 of Division 5 of Title 2 of the California Government Code, and the contract between the Board of Administration of CalPERS and the District (the “CalPERS Contract”), as amended, to make contributions to CalPERS to (a) fund pension benefits for its employees who are members of CalPERS, (b) amortize a portion of the unfunded accrued liability (the “UAL”) with respect to such pension benefits, and (c) appropriate funds for the purposes of paying for the pension benefits and such Unfunded Liability; and

**WHEREAS**, under the CalPERS Contract the District is legally obligated to make certain payments to the CalPERS in respect of current and retired public safety employees and miscellaneous employees under the associated pension plans (the “Pension Plans”) that amortize such obligations over a fixed period of time, including normal costs; and

**WHEREAS**, as a financial consultant and municipal advisor to cities and other local government agencies throughout the State of California, CalMuni regularly works with agencies to clarify and implement pension cost mitigation techniques and strategies (the “Cost Mitigation Measures”) in relation to the UAL and normal costs associated with their respective CalPERS pension plans; and

**WHEREAS**, the District desires to retain the services of CalMuni to assist the District with Cost Mitigation Measures, the development of a Pension Management Policy and potential future services described in the list of services attached hereto as Exhibit A (the “Scope of Service”); and

**WHEREAS**, CalMuni is duly licensed and has the necessary qualifications, experience, and personnel necessary to properly provide the Scope of Services; and

**WHEREAS**, the Board of Directors, hereby authorizes the Fire Chief to enter into this Agreement on behalf of the District; and

**NOW, THEREFORE**, in consideration of the mutual covenants and conditions contained herein, and intending to be legally bound hereby, the District and CalMuni agree as follows:

## SECTION I. SCOPE OF SERVICES

A. CalMuni shall provide the services described in Exhibit A to this Agreement (hereinafter referred to interchangeably as the "Services" or "Scope of Services"). Any material changes or additions to the Scope of Services described in Exhibit A shall be promptly reflected in a written supplement or amendment to this Agreement. Services provided by CalMuni which are not specifically referenced in the Scope of Services shall be completed as agreed in writing in advance between the District and CalMuni. Upon request of the District, CalMuni may agree to additional services to be provided by CalMuni, only by a separate agreement between the District and CalMuni.

B. The Scope of Services details current, ongoing and additional services of CalMuni. The District shall not be responsible for payment of any Service unless mutually agreed upon and authorized by the District. CalMuni shall not be responsible for any performance of Services until mutually agreed upon and authorized by the District.

C. CalMuni shall perform all such work with skill and diligence and pursuant to generally accepted standards of practice in effect at the time of performance. CalMuni shall provide corrective services without charge to the District for work which fails to meet these standards, and which is reported to CalMuni in writing within sixty (60) days of discovery.

D. The District shall cooperate with CalMuni and will furnish all information, data, records, and reports existing and available to the District to enable CalMuni to carry out work outlined in the Scope of Services. CalMuni shall be entitled to reasonably rely on information, data, records, and reports furnished by the District, however, the District makes no warranty as to the accuracy or completeness of any such information, data, records, or reports available to it and provided to CalMuni which were furnished to the District by a third party. CalMuni shall have a duty to bring to the District's attention any deficiency or error it may discover in any information provided to CalMuni by the District or a third party.

E. CalMuni shall, at its sole cost and expense, furnish all facilities and equipment that may be required for furnishing Services pursuant to this Agreement. The District shall furnish to CalMuni no facilities or equipment, unless the District otherwise agrees in writing to provide the same.

F. CalMuni shall, at CalMuni's sole cost and expense, keep in effect at all times during the term of this Agreement any licenses, permits or other such approvals which are legally required for performing the Services.

G. Upon the District's request, CalMuni shall provide, in a form acceptable to the District, written progress reports of all oral and written observations, opinions, recommendations, analyses, progress and conclusions related to CalMuni's performance of the Services.

## **SECTION II. WORK SCHEDULE**

The Services described in Section A-I of Exhibit A are to commence as soon as practicable after the execution of this Agreement. The balance of Services described in Exhibit A shall commence only upon the District's written direction.

## **SECTION III. REGISTERED MUNICIPAL ADVISOR; REQUIRED DISCLOSURES**

A. CalMuni is a registered municipal advisor with the Securities and Exchange Commission (the "SEC") and the Municipal Securities Rulemaking Board (the "MSRB"), pursuant to the Securities Exchange Act of 1934 Rule 15Ba1-2. This Agreement designates CalMuni as the District's independent registered municipal advisor ("IRMA") with regard to the attached Scope of Services for purposes of SEC Rule 15Ba1-1(d)(3)(vi) (the "IRMA Exemption"). CalMuni shall not be responsible for, or have any liability in connection with, verifying that CalMuni is independent from any other party seeking to rely on the IRMA Exemption (as such independent status is required pursuant to the IRMA Exemption, as interpreted from time to time by the SEC). The District acknowledges and agrees that any reference to CalMuni, its personnel, and its role as IRMA, including in the written representation of the District required under SEC Rule 15Ba1-1(d)(3)(vi)(B) shall be subject to prior approval by CalMuni. The District further agrees not to represent that CalMuni is the District's IRMA with respect to any aspect of a municipal securities issuance or municipal financial product, outside of the attached Scope of Services or without CalMuni's prior written consent.

B. MSRB Rule G-42 requires that municipal advisors make written disclosures to its District's of all material conflicts of interest and certain legal or disciplinary events. Such disclosures are provided in CalMuni's Disclosure Statement delivered to the District together with this Agreement as Exhibit C.

## **SECTION IV. COMPENSATION**

A. For the Services provided under this Agreement, CalMuni's professional fees shall be paid as provided in Exhibit B to this Agreement. Any services which are not included in the Scope of Services set forth in Exhibit A of this Agreement will be subject to separate, mutually acceptable fee structures.

B. Invoice(s) in a format and on a schedule acceptable to the District shall be submitted to and be reviewed and verified by the District. The District shall notify CalMuni of exceptions or disputed items and their dollar value within fifteen (15) days of receipt. Payment of the undisputed amount of the invoice will typically be made approximately thirty (30) days after the invoice is received by the District.

C. CalMuni will maintain clearly identifiable, complete and accurate records with respect to all costs incurred under this Agreement on an industry recognized accounting basis. CalMuni shall make available to the representative of the District all such books and records related to this Agreement, and the right to examine, copy and audit the same during regular business hours upon

three (3) business days' notice for a period of two (2) years from the date of final payment under this Agreement.

**SECTION V. TERM AND TERMINATION**

A. Unless otherwise provided, the term of this Agreement shall begin on the date of its full execution and shall expire on the following dates as to the scope of work set forth in the referenced exhibits unless extended by amendment or terminated earlier as provided herein.

<u>Exhibit</u>	<u>Termination Date</u>
A-I – Annual Monitoring and Maintenance Services	Per Written Notice

B. The District may suspend this Agreement and CalMuni's performance of the Services, wholly or in part, by written notice to CalMuni, for such period as it deems necessary in the District's sole discretion. CalMuni will be paid for satisfactory services performed through the date of suspension.

C. If CalMuni at any time refuses or neglects to perform its Services in a timely fashion or in accordance with the schedule identified in Exhibit A, or is declared bankrupt, or commits any act of insolvency, or makes an assignment for the benefit of creditors without District's consent, or fails to make prompt payment to persons furnishing labor, equipment, materials or services, or fails in any respect to properly and diligently perform its Services, or otherwise fails to perform fully any and all of the Agreements herein contained, this Agreement shall be terminated.

D. If CalMuni fails to cure the default within seven (7) days after written notice from the District, the District may, at its sole option, demand possession of any documents or other materials (in paper and electronic form) prepared or used by CalMuni in connection with the provision of Services and (1) provide any such work, labor, materials or services as may be necessary to overcome the default and deduct the cost thereof from any money then due or thereafter to become due to CalMuni under this Agreement; or (2) terminate this Agreement.

E. This Agreement and all Services, in whole or part, may be terminated upon ten (10) days written notice from either party, with or without cause. In the event District elects to terminate this Agreement, CalMuni shall be paid for all services rendered, unless the termination is made for cause, in which event compensation, if any, shall be adjusted in the light of the particular facts and circumstances involved in the termination. This continuing right to receive full compensation shall survive the term of this Agreement.

**SECTION VI. ASSIGNMENT**

CalMuni shall not assign any interest in this Agreement or subcontract any of the work performed under the Agreement without the prior written consent of the District.

## SECTION VII. CONFIDENTIALITY

A. All information, data, reports, and records (“Data”) in the possession of the District or any third-party agent to the District necessary for carrying out any services to be performed under this Agreement shall be furnished to CalMuni, and the District shall cause its agent(s) to cooperate with CalMuni in its conduct of reasonable due diligence in performing the services.

B. Unless otherwise provided for herein, all documents, materials, data, computer data files, basis for calculations, and reports originated and prepared by CalMuni under this agreement shall be and remain the property of the District for its use in any manner it deems appropriate. CalMuni agrees that all copyrights which arise from creation of the work pursuant to this Agreement shall be vested in the District and waives and relinquishes all claims to copyright or intellectual property rights in favor of the District. CalMuni shall deliver the work product to the District in the PDF format electronically. CalMuni shall use all reasonable efforts to ensure that any electronic files provided to the District will be compatible with the District’s current computer hardware and software. CalMuni makes no representation as to long-term compatibility, usability or readability of the format resulting from the use of software application packages, operating systems or computer hardware differing from those in use by the District at the commencement of this Agreement. CalMuni shall be permitted to maintain copies of all such data for its files. The District acknowledges that its use of the work product is limited to the purposes contemplated by the Scope of Services and, should the District use these products or data in connection with additions to the work required under this Agreement or for new work without consultation with and without additional compensation to CalMuni, CalMuni makes no representation as to the suitability of the work product for use in or application to circumstances not contemplated by the Scope of Services and shall have no liability or responsibility whatsoever in connection with such use which shall be at the District’s sole risk. Any and all liability arising out of changes made by the District to CalMuni’s deliverables is waived against CalMuni unless the District has given CalMuni prior written notice of the changes and has received CalMuni’s written consent to such changes.

C. To the extent the District requests that CalMuni provide advice with regard to any recommendation made by a third party, the District will provide to CalMuni written direction to do so as well as any Data it has received from such third party relating to its recommendation. The District acknowledges and agrees that while CalMuni is relying on the Data in connection with its provision of the services under this Agreement, CalMuni makes no representation with respect to and shall not be responsible for the accuracy or completeness of such Data.

D. In the course of performing services under this Agreement CalMuni may obtain, receive, and review confidential or proprietary documents, information or materials that are and shall remain the exclusive property of the District. Should CalMuni undertake the work on behalf of other agencies, entities, firms or persons relating to the matters described in the Scope of Services, it is expressly agreed by CalMuni that any such confidential or proprietary information or materials shall not be provided or disclosed in any manner to any of the District’s other clients, or to any other third party, without the District’s prior express written consent.

## **SECTION VIII. NOTICES**

All notices given under this Agreement shall be in writing, sent by registered United States mail, with return receipt requested, addressed to the party for whom it is intended, at the designated below. The parties designate the following as the respective places for giving notice, to wit:

Rancho Adobe Fire Protection District  
11000 Main Street  
Penngrove, CA 94951  
Attention: Fire Chief

California Municipal Advisors LLC  
20 South Santa Cruz Avenue, Suite 300  
Los Gatos, CA 95030  
Attention: Andrew Flynn

## **SECTION IX. LIMITATION OF LIABILITY**

Except to the extent caused by willful misconduct, bad faith, negligence, or reckless disregard of obligations or duties under this Agreement on the part of CalMuni or any of its associated persons, neither CalMuni nor any of its associated persons shall have liability to any person for any act or omission in connection with performance of its services hereunder, or for any error of judgment or mistake of law, or for any loss arising out of any issuance of municipal securities, any municipal financial product or any other financial product or investment, or for any financial or other damages resulting from the District's election to act or not to act, as the case may be, contrary to or, absent negligence on the part of CalMuni or any of its associated persons, upon any advice or recommendation provided by CalMuni to the District.

## **SECTION X. INDEMNIFICATION**

To the fullest extent allowed by law, CalMuni shall indemnify, defend with counsel acceptable to the District, and hold harmless the District and its officers, officials, employees, agents and volunteers from and against any and all liability, loss, damage, claims, suits, actions, arbitrations proceedings, administrative proceedings, regulatory proceedings, civil penalties and fines, taxes, expenses and costs (including, without limitation, attorney's fees and costs and fees of litigation) (collectively, "Liability") of every nature, whether actual, alleged or threatened, arising out of CalMuni's performance of the Services, its misclassification of its employees (as independent contractors) who provide services under this Agreement, or its failure to comply with any of its obligations contained in this Agreement, except to the extent such Liability caused by the sole negligence or willful misconduct of the District or its officers, officials, employees, agents or volunteers.

CalMuni's obligation to defend and indemnify shall not be excused because of CalMuni's inability to evaluate Liability or because CalMuni evaluates Liability and determines that CalMuni is not liable to the claimant. CalMuni must respond within thirty (30) days to the tender of any claim for defense and indemnity by the District, unless this time has been extended by the District.



If CalMuni fails to accept or reject a tender of defense and indemnity within thirty (30) days, in addition to any other remedy authorized by law, so much of the money due CalMuni under and by virtue of this Agreement as shall reasonably be considered necessary by the District, may be retained by the District until disposition has been made of the claim or suit for damages, or until CalMuni accepts or rejects the tender of defense, whichever occurs first.

With respect to third party claims against CalMuni, CalMuni waives any and all rights of any type to express or implied indemnity against the Indemnitees.

If any term or portion of this section is held to be invalid, illegal, or otherwise unenforceable by a court of competent jurisdiction, said section shall be interpreted to allow the broadest indemnity permitted by law.

This obligation to defend and indemnify the District set forth here is binding on the successors, assigns or heirs of CalMuni and shall survive the termination or completion of this Agreement or this section or final payment to the fullest extent and duration allowed by law.

#### **SECTION XI. INDEPENDENT CONTRACTOR; NO THIRD-PARTY BENEFICIARY**

A. CalMuni, its employees, officers and representatives at all times shall be independent contractors and shall not be deemed to be employees, agents, partners, servants and/or joint venturers of the District by virtue of this Agreement or any actions or services rendered under this Agreement. This Agreement shall not be construed as an agreement for employment. Nothing in this Agreement is intended or shall be construed to give any person, other than the Parties hereto, their successors and permitted assigns, any legal or equitable rights, remedy, or claim under or in respect of this Agreement or any provisions contained herein.

B. CalMuni acknowledges that CalMuni: (1) is free from the control and direction of the District in connection with the performance of the Services; (2) performs Services outside the usual course of the District's business; and (3) is customarily engaged in an independently established trade, occupation, or business of the same nature as CalMuni performs for the District, and has the option to perform such work for other entities. CalMuni shall have no authority to contract for or otherwise bind the District.

#### **SECTION XII. DISPUTE RESOLUTION**

A. If any dispute arises between the parties as to proper interpretation or application of this Agreement, the parties shall first meet and confer in a good faith attempt to resolve the matter between themselves. If the dispute is not resolved by meeting and conferring, the matter shall be submitted for formal mediation to a mediator selected mutually by the parties. The expenses of such mediation shall be shared equally between the parties. If the dispute is not or cannot be resolved by mediation, the parties may mutually agree (but only as to those issues of the matter not resolved by mediation) to submit their dispute to arbitration. Before commencement of the arbitration, the parties may elect to have the arbitration proceed on an informal basis; however, if the parties are unable so to agree, then the arbitration shall be conducted in accordance with the rules of the American Arbitration Association. The decision of the arbitrator shall be binding,



unless within thirty (30) days after issuance of the arbitrator's written decision, any party files an action in court. Venue and jurisdiction for any such action between the parties shall lie in the Superior Court for the County of Santa Clara.

B. In the event of any controversy, claim or dispute relating to this Agreement, or the breach thereof, the prevailing party shall be entitled to recover from the losing party reasonable expenses, attorney's fees and costs.

### **SECTION XIII. APPLICABLE LAW**

This Agreement shall be construed, enforced, and administered according to the laws of the State of California. CalMuni and the District agree that, should a disagreement arise as to the terms or enforcement of any provision of this Agreement, each party will in good faith attempt to resolve said disagreement prior to pursuing other action.

### **SECTION XIV. ENTIRE AGREEMENT; SEVERABILITY**

This Agreement represents the entire agreement between the District and CalMuni and may not be amended or modified except in writing signed by both parties. The invalidity in whole or in part of any provision of this Agreement shall not void or affect the validity of any other provision.

### **SECTION XV. EXECUTION; COUNTERPARTS**

Each party to this Agreement represents and warrants that the person or persons signing this Agreement on behalf of such party is authorized and empowered to sign and deliver this Agreement for such party. This Agreement may be signed in any number of counterparts, each of which shall be an original and all of which when taken together shall constitute one and the same document.

*[Signature Page to Follow on Next Page]*

IN WITNESS THEREOF, the District and CalMuni have executed this Agreement as of the day and year herein above written.

**Rancho Adobe Fire Protection District**

By: \_\_\_\_\_

Name:

Title:

**CALIFORNIA MUNICIPAL ADVISORS LLC**

By: \_\_\_\_\_

Name: Andrew Flynn

Title: Managing Director

**EXHIBIT A**  
**SCOPE OF SERVICES**

**A-I. Annual Monitoring and Maintenance Services.**

CalMuni will provide, at the express written request of the District, annual pension policy monitoring and maintenance services to the District, including the review of the District's Pension Management Policy, review of the most recent CalPERS Valuation Report, review of the 115 Trust and other Pension Reserve Funds, review of other relevant financial and operational data.

Based upon our review of all relevant data, CalMuni will produce a detailed "Pension Policy Compliance Report" that, among other things, (i) estimates the upcoming CalPERS UAL bases (i.e., the increase or decrease in UAL debt for the ensuing Fiscal Year), (ii) updates available fund balances that have been pledged or set-aside (such as 115 Trust monies or other pension stabilization funds or reserves established pursuant to the Pension Management Policy) to make discretionary payment to your Pension Plans, (iii) reviews the Pension Management Policy for compliance as well as opportunities to further mitigate Pension Plan costs, and (iv) concludes with specific recommendations.

**EXHIBIT B**  
**COMPENSATION FOR SERVICES**

**A-III. Annual Monitoring and Maintenance Services.**

For the Services described in Section A-III (Annual Monitoring and Maintenance Services) of Exhibit A, CalMuni will be compensated on the basis an annual flat fee of \$1,750, plus reasonably incurred out of pocket expenses, including travel, conference calls, printing, data services, and other reimbursable expenses not to exceed \$500. The invoice for these services will be submitted upon release of the Pension Policy Compliance Report.

## EXHIBIT C

### DISCLOSURE OF CONFLICTS OF INTEREST AND OTHER INFORMATION CALIFORNIA MUNICIPAL ADVISORS LLC

#### I. Introduction

California Municipal Advisors LLC (hereinafter, referred to as “CalMuni”) is a registered municipal advisor with the Securities and Exchange Commission (the “SEC”) and the Municipal Securities Rulemaking Board (the “MSRB”), pursuant to the Securities Exchange Act of 1934 Rule 15Ba1-2. In accordance with MSRB rules, this disclosure statement is provided by us to each client prior to the execution of its advisory agreement with written disclosures of all material conflicts of interests and legal or disciplinary events that are required to be disclosed with respect to providing financial advisory services pursuant to MSRB Rule G-42(b) and (c) (ii). CalMuni employs a number of resources to identify and subsequently manage actual or potential conflicts of interest in addition to disclosing actual and potential conflicts of interest provided herein.

#### *How We Identify and Manage Conflicts of Interest*

**Code of Ethics.** CalMuni requires all of its employees to conduct all aspects of our business with the highest standards of integrity, honesty and fair dealing. All employees are required to avoid even the appearance of misconduct or impropriety and avoid actual or apparent conflicts of interest between personal and professional relationships that would or could interfere with an employee’s independent exercise of judgment in performing the obligations and responsibilities owed to a municipal advisor and our clients.

**Policies and Procedures.** CalMuni has adopted policies and procedures that include specific rules and standards for conduct. Some of these policies and procedures provide guidance and reporting requirements about matters that allow us to monitor behavior that might give rise to a conflict of interest. These include policies concerning the making of gifts and charitable contributions, entertaining clients, and engaging in outside activities, all of which may involve relationships with clients and others that are important to our analysis of potential conflicts of interest.

**Supervisory Structure.** CalMuni has both a compliance and supervisory structure in place that enables us to identify and monitor employees’ activities, both on a transaction and firm-wide basis, to ensure compliance with appropriate standards. Prior to undertaking any engagement with a new client or an additional engagement with an existing client, appropriate municipal advisory personnel will review the possible intersection of the client’s interests, the proposed engagement, our engagement personnel, experience and existing obligations to other clients and related parties. This review, together with employing the resources described above, allows us to evaluate any situations that may be an actual or potential conflict of interest.

**Disclosures.** CalMuni will disclose to clients those situations that it believes would create a material conflict of interest, such as:

1. any advice, service or product that any affiliate may provide to a client that is directly related to the municipal advisory work of CalMuni;
  2. any payment made to obtain or retain a municipal advisory engagement with a client;
  3. any fee-splitting arrangement with any provider of an investment or services to a client;
  4. any conflict that may arise from the type of compensation arrangement we may have with a client;
- and

5. any other actual or potential situation that CalMuni is or becomes aware of that might constitute a material conflict of interest that could reasonably be expected to impair our ability to provide advice to or on behalf of clients consistent with regulatory requirements.

If CalMuni identifies such situations or circumstances, we will prepare meaningful disclosure describing the implications of the situation and how we intend to manage the situation. CalMuni will also disclose any legal or disciplinary events that are material to a client's evaluation or the integrity of our management or advisory personnel. CalMuni will provide this disclosure (or a means to access this information) in writing prior to starting our proposed engagement and will provide such additional information or clarification as the client may request. CalMuni will also advise clients in writing of any subsequent material conflict of interest that may arise, as well as the related implications, its plan to manage that situation, and any additional information such client may require.

## **II. General Conflict of Interest Disclosures**

### *Disclosure of Conflicts Concerning the Firm's Affiliates*

CalMuni's affiliates offer a wide variety of financial and legal services, and our clients may be interested in pursuing an affiliate's services separately. The affiliate's business with the client could create an incentive for CalMuni to recommend a course of action designed to increase the level of the client's business activities with the affiliate or to recommend against a course of action that would reduce the client's business activities with the affiliate. In either instance, CalMuni may be perceived as recommending services for a client that are not in the best interests of our clients, but rather are in our interests or the interests of our affiliates. Accordingly, CalMuni mitigates any perceived conflict of interest that may arise in this situation by disclosing it to the client, and by requiring that there be a review of the municipal securities transaction or municipal financial product to ensure that it is suitable for the client in light of various factors, after reasonable inquiry, including the client's needs, objectives and financial circumstances. Further, CalMuni receives no compensation from its affiliates with respect to a client introduction or referral. If a client chooses to work with an affiliate, we require that the client consult and enter into a separate agreement for services, so that the client can make an independent, informed, evaluation of the services offered.

### *Disclosure of Conflicts Related to the Firm's Compensation*

From time to time, CalMuni may be compensated by a municipal advisory fee that is or will be set forth in an agreement with the client to be, or that has been, negotiated and entered into in connection with a municipal advisory service. Payment of such fee may be contingent on the closing of the transaction and the amount of the fee may be based, in whole or in part, on a percentage of the principal or par amount of municipal securities or municipal financial product. While this form of compensation is customary in the municipal securities market, it may be deemed to present a conflict of interest since we may appear to have an incentive to recommend to the client a transaction that is larger in size than is necessary. Further, CalMuni may also receive compensation in the form of a fixed fee arrangement. While this form of compensation is customary, it may also present a potential conflict of interest if the transaction ultimately requires less work than contemplated and we are perceived as recommending a more economically friendly pay arrangement. Finally, CalMuni may contract with clients on an hourly fee basis. If CalMuni and the client do not agree on a maximum amount of hours at the outset of the engagement, this arrangement may pose a conflict of interest as we would not have a financial incentive to recommend an alternative that would result in fewer hours. CalMuni manages and mitigates all of these types of conflicts by disclosing the fee structure to the client, and by requiring that there be a review of the municipal securities transaction or municipal financial product to ensure that it is suitable for the client in light of various factors, after reasonable inquiry, including the client's needs, objectives, and financial circumstances.

*Disclosure Concerning Provision of Services to State and Local Government, and Non-Profit Clients*

CalMuni regularly provides financial advisory services to state and local governments, their agencies, and instrumentalities, and non-profit clients. While our clients have expressed that this experience in providing services to a wide variety of clients generally provides great benefit for all of our clients, there may be or may have been clients with interests that are different from (and adverse to) other clients. If for some reason any client sees our engagement with any other particular client as a conflict, we will mitigate this conflict by engaging in a broad range of conduct, if and as applicable. Such conduct may include one or any combination of the following: 1) disclosing the conflict to the client; 2) requiring that there be a review of the municipal securities transaction or municipal financial product to ensure that it is suitable for the client in light of various factors, including the client's needs, objectives and financial circumstances; 3) implementing procedures that establishes a "firewall" that creates physical, technological and procedural barriers and/or separations to ensure that non-public information is isolated to particular area such that certain governmental transaction team members and supporting functions operate separately during the course of work performed; and 4) in the rare event that a conflict cannot be resolved, we will withdraw from the engagement.

*Disclosure Related to Legal and Disciplinary Events*

As registered municipal advisors with the SEC and the MSRB, pursuant to the Securities Exchange Act of 1934 Rule 15Ba1-2, our legal, disciplinary and judicial events are required to be disclosed on our forms MA and MA-I filed with the SEC, in 'Item 9 Disclosure Information' of form MA, 'Item 6 Disclosure Information' of form MA-I, and if applicable, the corresponding disclosure reporting page(s). To review the foregoing disclosure items and material change(s) or amendment(s), if any, clients may electronically access CalMuni filed forms MA and MA-I on the SEC's Electronic Data Gathering, Analysis, and Retrieval system, listed by date of filing starting with the most recently filed.

**III. Specific Conflicts of Interest Disclosures – Client**

The principal of Weist Law LLP ("WeistLaw"), Cameron Weist, is also a principal of CalMuni. We do not believe that this dual representation creates a conflict because the California Rules of Professional Conduct governing the ethical standards imposed on lawyers are aligned with and equal or exceed the fiduciary duties imposed on municipal advisors, and also because CalMuni receives no compensation from WeistLaw, or vice versa, and both firms are independently engaged under separate contracts which have been vetted in light of various factors, including the client's needs, objectives and legal and financial circumstances, to ensure that each such client has made an independent, informed, evaluation of the type and quality of services offered by each entity. If you believe this creates a conflict, please do not sign this Agreement.

To our knowledge, following reasonable inquiry, we are not aware of any other actual or potential conflict of interest that could reasonably be anticipated to impair our ability to provide advice to or on behalf of the Client in accordance with applicable standards of conduct of MSRB Rule G-42.





**RESOLUTION R-5:  
REQUESTING  
SONOMA COUNTY  
FIRE DISTRICT  
AMBULANCE  
SERVICE**



RESOLUTION OF THE BOARD OF DIRECTORS OF THE RANCHO ADOBE  
FIRE PROTECTION DISTRICT OF SONOMA COUNTY, STATE OF CALIFORNIA,  
REQUESTING SONOMA COUNTY FIRE DISTRICT AMBULANCE SERVICES

---

The Board of Directors (“Board”) of the Rancho Adobe Fire Protection District (“RAFPD”) finds and resolves as follows:

WHEREAS, RAFPD is an independent special district organized and operating pursuant to the California Fire Protection District Law of 1987 (Health and Safety Code section 13800 et seq.); and

WHEREAS, Sonoma County Fire District (“SCFD”) is an independent special district organized and operating pursuant to the California Fire Protection District Law of 1987 (Health and Safety Code section 13800 et seq.); and

WHEREAS, pursuant to Health and Safety Code section 13862, RAFPD and SCFD have the power and authority to provide fire protection services, rescue services, emergency medical services (“EMS”), hazardous material emergency response services, ambulance services and any other services relating to the protection of lives and property; and

WHEREAS, since approximately 1999, Advanced Life Support in conjunction with emergency ground ambulance services have been provided in the northern portion of RAFPD as part of Sonoma County Exclusive Operating Area #1 (“EOA-1”), by a third-party emergency ground ambulance service provider contracted with the County of Sonoma (“County”); and

WHEREAS, on November 9, 2021, since the third-party ambulance provider contract was expiring in 2022, the County issued a Request for Proposal for emergency ground ambulance services and Advanced Life Support Services for EOA-1 (“EOA-1 RFP”); and

WHEREAS, on February 9, 2022, the California Emergency Medical Services Authority (“State EMSA”), notified the County Director of the Department of Health Services (“DHS”) and the Coastal Valleys EMS Agency (“CVEMSA”) that critical care transport, basic life support, and interfacility transport ground ambulance services in EOA-1 were all “non-exclusive”; and

WHEREAS, SCFD has the rights, obligations, and authority over EMS, emergency ground ambulance services, and Advanced Life Support Services throughout the entirety of the SCFD territory and appurtenant ambulance service areas, pursuant to Health and Safety Code section 1797.201; and

WHEREAS, on February 17, 2022, the County and SCFD entered into a Settlement Agreement, which, in relevant part, authorizes SCFD “to provide emergency ground ambulance services in EOA-1 on backup, stand-by, and/or mutual aid basis”; and

WHEREAS, on February 18, 2022, the County rescinded the pending EOA-1 RFP issued in November 2021; and

WHEREAS, on March 29, 2022, State EMSA sent a letter notifying DHS and CVEMSA that EOA-1 was no longer exclusive, because the cancellation of the EOA-1 RFP reverted County EMS Sub-Area #1 to a non-exclusive sub-area retroactive to June 30, 2020; and

WHEREAS, starting in May 2022, SCFD, in conjunction with its subcontractor, Medic Ambulance Services, Inc., expanded its emergency ground ambulance services and Advanced Life Support Services into the now non-exclusive service area of County EMS Sub-Area #1; and

WHEREAS, on June 17, 2022, State EMSA sent another letter to DHS and CVEMSA, confirming that the exclusivity for County EMS Sub-Area #1 expired on June 30, 2020; and

WHEREAS, pursuant to Government Code section 8617 and Health and Safety Code section 13863, RAFFPD and SCFD have the authority to exercise mutual aid powers and enter into mutual aid agreements with other special districts; and

WHEREAS pursuant to Health and Safety Code section 13877, RAFFPD and SCFD may authorize the use of any vehicle, apparatus, or equipment outside the district, subject on any terms and conditions the districts' Boards may prescribe; and

WHEREAS, the existing third-party emergency ground ambulance service provider has repeatedly failed to provide timely and sufficient Advanced Life Support in conjunction with emergency ground ambulance services to RAFFPD, its residents, and visitors, in the now non-exclusive service area of County EMS Sub-Area #1, which threatens the health and safety of the residents and public in the affected territory; and

WHEREAS, the RAFFPD Board believes that it is in the best interests of RAFFPD, its residents and visitors, to request that SCFD provide mutual aid Advanced Life Support in conjunction with emergency ground ambulance services within RAFFPD territory in the now non-exclusive service area of County EMS Sub-Area #1.

NOW, THEREFORE, the Board of Directors of the Rancho Adobe Fire Protection District, find and resolves:

1. That it is in the best interests of RAFFPD, its residents and visitors, for the Sonoma County Fire District to provide mutual aid Advanced Life Support in conjunction with emergency ground ambulance services within RAFFPD territory in the now non-exclusive service area of County EMS Sub-Area #1.
2. That, commencing immediately, RAFFPD requests that the Sonoma County Fire District provide mutual aid Advanced Life Support in conjunction with emergency ground ambulance services within RAFFPD territory in the now non-exclusive service area of County EMS Sub-Area #1.
3. That the RAFFPD Fire Chief is directed and delegated the authority to execute the necessary agreements to implement this Resolution.

The foregoing resolution was introduced by Director \_\_\_\_\_ who moved its adoption, and seconded by Director \_\_\_\_\_, and adopted on a roll call vote by the following vote:

Director Herman \_\_\_\_\_ Director Hemmendinger \_\_\_\_\_ Director Moretti \_\_\_\_\_  
Director Peterson \_\_\_\_\_ Director Proteau \_\_\_\_\_ Director Gadoua \_\_\_\_\_  
Director Howell \_\_\_\_\_

AYES: \_\_\_\_\_ NOES: \_\_\_\_\_ ABSTAIN: \_\_\_\_\_ ABSENT: \_\_\_\_\_

WHEREUPON, the Chair declared the foregoing resolution adopted, and SO ORDERED.

\_\_\_\_\_

CHAIR

Attest: \_\_\_\_\_

Clerk of the Board



**RESOLUTION R-6:  
PROVIDING  
ADVANCED LIFE  
SUPPORT SERVICES**





RESOLUTION OF THE BOARD OF DIRECTORS OF THE  
RANCHO ADOBE FIRE PROTECTION DISTRICT OF SONOMA COUNTY,  
STATE OF CALIFORNIA, TO PROVIDE ADVANCED LIFE SUPPORT SERVICES

---

The Board of Directors (“Board”) of the Rancho Adobe Fire Protection District (“RAFPD”) finds and resolves as follows:

WHEREAS, RAFPD is an independent special district organized and operating pursuant to the California Fire Protection District Law of 1987 (Health and Safety Code section 13800 et seq.); and

WHEREAS, Sonoma County Fire District (“SCFD”) is an independent special district organized and operating pursuant to the California Fire Protection District Law of 1987 (Health and Safety Code section 13800 et seq.); and

WHEREAS, pursuant to Health and Safety Code section 13862, RAFPD and SCFD have the power and authority to provide fire protection services, rescue services, emergency medical services (“EMS”), hazardous material emergency response services, ambulance services and any other services relating to the protection of lives and property; and

WHEREAS, pursuant to Health and Safety Code sections 13863 and 13878, RAFPD and SCFD have the authority to exercise mutual aid powers and enter into agreements for services with other special districts; and

WHEREAS, on March 24, 2021, the RAFPD Chief sent a letter notifying the Coastal Valleys EMS Agency (“CVEMSA”), the Local Emergency Medical Services Agency for Sonoma County, that RAFPD was upgrading its EMS first response services from Basic Life Support to an Advanced Life Support level; and that RAFPD had contracts in place with the City of Petaluma Fire Department for Advanced Life Support medical direction, CQI services, and medical oversight; and

WHEREAS, on March 25, 2021, CVEMSA confirmed receipt of RAFPD notice of March 24, 2021, and acknowledged the County was fortunate to have a new Advanced Life Support provider; and

WHEREAS, the RAFPD Board believes that it continues to be in the best interests of RAFPD, its residents and visitors, for RAFPD to provide Advanced Life Support services within RAFPD territory; and to contract with SCFD for Advanced Life Support medical direction, CQI services, and medical oversight.

NOW, THEREFORE, the Board of Directors of the Rancho Adobe Fire Protection District, find and resolves:

1. That it is in the best interests of RAFPD, its residents, and visitors for RAFPD to continue to provide Advanced Life Support Services within RAFPD territory and

contract with SCFD for Advanced Life Support medical direction, CQI services, and medical oversight.

2. That the RAFPD Fire Chief is directed and delegated the authority to execute the necessary agreements to implement this Resolution.

The foregoing resolution was introduced by Director \_\_\_\_\_ who moved its adoption, and seconded by Director \_\_\_\_\_, and adopted on a roll call vote by the following vote:

Director Herman \_\_\_\_\_ Director Hemmendinger \_\_\_\_\_ Director Moretti \_\_\_\_\_  
Director Peterson \_\_\_\_\_ Director Proteau \_\_\_\_\_ Director Gadoua \_\_\_\_\_  
Director Howell \_\_\_\_\_

AYES: \_\_\_\_\_ NOES: \_\_\_\_\_ ABSTAIN: \_\_\_\_\_ ABSENT: \_\_\_\_\_

WHEREUPON, the Chair declared the foregoing resolution adopted, and SO ORDERED.

\_\_\_\_\_  
CHAIR

Attest: \_\_\_\_\_  
Clerk of the Board