

Rancho Adobe Fire Protection District

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

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

**NOTICE & AGENDA OF THE REGULAR BOARD MEETING
NOVEMBER 15, 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 and observe the time limit of 4 minutes. Please state your name and address for the record before making your presentation.*
NOTE: *Any item raised by a member of the public which does not appear on the agenda but which may require Board action shall be referred to District staff for investigation and disposition unless the item requires action to be taken by the Board at the meeting during which it was raised and constitutes an emergency, or the need to take such action arose after the posting of the agenda within the meaning of Government Code Section 54954.2(b).*

B. Correspondence and/or Presentations

III. APPROVAL OF MINUTES

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

A. Regular Meeting of October 18, 2023

IV. CONSENT CALENDAR

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

A. Ratification of Checks Issued

V. ADMINISTRATIVE COMMUNICATIONS

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

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

(Continued on next page)

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Page 2

VI. UNFINISHED BUSINESS

A. Discussion on Proposed Sales Tax

The Board of Directors and Fire Chief will provide an update on a proposed sales tax measure countywide to fund fire services.

VII. NEW BUSINESS

A. Resolution R-5: Resolution Acknowledging a Report Made by the Fire Chief Regarding Required Annual Inspections of Certain Occupancies

The Board of Directors will consider adopting Resolution R-5 which requires an annual report be made by the Fire Chief acknowledging annual inspections of certain occupancies are being performed per Health and Safety Codes 13146.2 and 13146.3.

B. Discussion on Fire Impact Fee Study

The Board of Directors will consider approving funding for SCI Consulting to Perform a Fire Impact Fee Nexus Study with the fire district boundaries.

C. Approval of Kaiser Health Benefits for 2024

The Board of Directors will review and consider approving the Kaiser healthcare plan for 2024, which includes an annual increase of 5.4%.

D. Discussion and Approval of Proposed Changes to Board Policy #7010, Financial Policy and #7050, Reserve Management Policy

The Board of Directors will review language clarifications and updates to Policies 7010 and 7050, as suggested by the Budget Committee.

VIII. CLOSED SESSION


A. Pursuant to Government Code §54957, the Board will hold a closed session for the following reason: PUBLIC EMPLOYEE PERFORMANCE EVALUATION.

Title: Fire Chief

IX. 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 November 10, 2023.



Jennifer Bechtold, Clerk of the Board



Rancho Adobe Fire Protection District

Board of Directors Meeting

November 15, 2023

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CORRESPONDENCE

October 3, 2023

Mr. Mark Hemmendinger
Board President
Rancho Adobe Fire Protection District
Post Office Box 1029
Penngrove, California 94951

Re: No Paid Property/Liability Claims in 2022-23

Dear Mr. Hemmendinger,

This letter is to formally acknowledge the dedicated efforts of the Rancho Adobe Fire Protection District's Governing Body, management, and staff towards proactive risk management and loss prevention training. Your agency's efforts have resulted in no "paid" property/liability claims for program year 2022-23. A "paid" claim for the purposes of this recognition represents the first payment on an open claim during the prior program year and excludes property claims. This is a great accomplishment!

In addition to this annual recognition, members with no "paid" claims during 2022-23 earned one credit incentive point (CIP), thereby reducing their annual contribution amount.

As SDRMA is dedicated to serving its members and preventing claims, we would appreciate your agency taking a moment and sharing with us what made your District successful in preventing property/liability losses. Our goal is to incorporate your successful ideas and suggestions into our loss prevention programs to benefit all members of SDRMA. Please forward any comments or suggestions to us at memberplus@sdrma.org.

On behalf of the SDRMA Board of Directors and staff, it is my honor to congratulate the Governing Body, management, and staff for their commitment to proactive risk management and loss prevention training.

Sincerely,
Special District Risk Management Authority



Sandy A. Seifert-Raffelson, President
Board of Directors



MUNICIPAL FINANCE CORPORATION

2945 Townsgate Road, Suite 200
Westlake Village, CA 91361
Telephone (805) 719-1235
www.munifinance.com

October 24, 2023

Board of Directors
Rancho Adobe Fire Protection District
11000 Main Street
Penngrove, CA 94951

Honorable Board of Directors:

It came to my attention following the successful closing of the lease financing of the Penngrove Fire Station Remodel Project that the District is in the process of replacing the lease documents with a different set of documents. My understanding is that this is occurring due to a perceived conflict with the District's indenture related to its pension obligation bonds.

As a matter of background, the vast majority of fire protection districts have issued pension obligation financings either (a) as a general obligation bond or (b) as a lease/leaseback financing using fire station facilities as the leased asset. I am not aware of any bond counsel firm in California that approached pension obligation financing in the same fashion as the Weist Law Firm, where the trust indenture is set up as a revenue bond financing. The terms of the indenture look very similar to what one would see in an enterprise special district (e.g., water district) financing rather than a non-enterprise special district (fire district) financing.

Notwithstanding the revenue bond structure of the District's indenture, I see no conflict with the lease obligation that I arranged since the lease payments are an annual appropriation obligation of the District and are not secured by a pledge of the revenues of the District. The definition of "Subordinate Obligations" in the trust indenture refers to an obligation secured by a pledge of revenues, so the lease financing did not trigger any procedural requirement under the indenture. I have reviewed this matter with a very reputable bond counsel and he is in agreement with me.

The lease financing that I arranged was reviewed by the District's general counsel, which then rendered a legal opinion that the lease agreement was a legal, valid and binding obligation of the District. Municipal Finance Corporation relied upon this legal opinion as well as the representations of the District in the lease agreement for purposes of closing the financing.

In conclusion, the lease financing was handled in a perfectly appropriate manner and there was no reason to document the financing in another manner. Any time and expense that the District is incurring to change the documentation is solely a decision on the part of the District. I would encourage the staff of the District to reach out to municipal advisors and bond counsel firms to confirm the same.

Sincerely,

William Morton
President

APPROVAL OF MINUTES

Rancho Adobe Fire Protection District

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DRAFT

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

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

President Brian Proteau, called the Regular Board Meeting to order at 7:00 p.m. The agenda for this meeting was posted on October 13, 2023.

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

Directors Absent: Michael Gadoua

Minutes Conducted by: Jennifer Bechtold

The Pledge of Allegiance was said.

II. ORAL AND WRITTEN COMMUNICATIONS

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

There was no public comment.

B. Correspondence and/or Presentations

There was no correspondence.

III. APPROVAL OF MINUTES

A. Regular Meeting of September 20, 2023

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

Motion Carried: Aye 6 No 0 Abstain 0 Absent 1

IV. CONSENT CALENDAR

A. Ratification of Checks Issued

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

Motion Carried: Aye 6 No 0 Abstain 0 Absent 1

V. ADMINISTRATIVE COMMUNICATIONS

A. Firefighter's Union Report

Firefighter Wesley Rager reported on behalf of Captain Gromala who stated the Union is working on fundraising and education efforts for the sales tax measure.

B. Firefighters' Association Report

The annual pumpkin patch fundraiser will be held at Groverman's on October 21.

C. Chief's Report

Battalion Chief Andy Taylor reported on behalf of Chief Veliquette:

- 1.) Ribbon Cutting and Open House was held at the Penngrove Station on September 30.
- 2.) FF Gardner will complete training this week. His first shift is next Thursday.
- 3.) Major focus has been on facilities and recruitment.
- 4.) Penngrove remodel is now complete, and we are wrapping up the paperwork. Move-in is happening this week.
- 5.) Weed inspections are concluding this week. Funding will be available for June inspections next year.
- 6.) Two Halloween events are being supported by engine crews on October 31st in Rohnert Park and Cotati.
- 7.) Total September calls for service: 96 rescue, 68 good intent, 12 false alarms, 9 hazardous conditions, 5 fires and 16 service calls.
- 8.) October is fire prevention month, and we are participating with local elementary schools.
- 9.) November 2nd is the District promotional ceremony.
- 10.) November 14th is the tax measure presentation to Cotati City Council.

Chief Veliquette noted the Firefighters' Association gave a \$40K check to the District for the ring-down system, and has spent over \$80K on furnishings, appliances and other items for the Penngrove remodel. If there are leftover designated funds, the Association will forward that money to the District as well. The Chief and Board thanked the Association for their gracious donations.

D. Director Reports

Mr. Peterson has been looking into fire grant programs throughout the County. The first step is to produce a plan for what you are going to do in wildland areas, and if there is no plan, you would apply for a \$400K grant. Mr. Peterson will share any further information he finds with Chief Veliquette.

E. Committee Reports

a. Finance/Budget

Mr. Hemmendinger noted he reviewed the year-to-date budget, and it is too early to draw conclusions. He noticed the strike team revenue we have collected and what is outstanding will fall short of what we budgeted. The overtime projected which includes strike teams is on target to exceed the budget. The budget committee will review this in more detail.

b. Long Range Planning

No report filed.

VI. UNFINISHED BUSINESS

A. Discussion on Proposed Sales Tax

Chief Veliquette received an update from FSWG yesterday. The Board Of Supervisors has endorsed and provided a letter of support for the tax measure. More presentations have been given to city councils and at events with well received support. Presentations at the Rohnert Park City Council are set for October 24 and November 14 at Cotati City Council. FSWG has developed one-page flyers specific to each agency and Chief Veliquette will circulate these for us to share with the community.

VII. NEW BUSINESS

A. Resolution R-4: Designating the Fire Chief As the Officer Responsible for Making the Initial Determination of Disability for District Safety Employees Covered Through CalPERS

Mrs. Bechtold commented that to her knowledge, the District has not designated authority to the Fire Chief in the past to make initial industrial disability recommendations to CalPERS. Resolution R-4 grants this authority to the Fire Chief who is involved in the care and treatment of workers compensation cases within the District. This authority also maintains a level of confidentiality of medical records, thereby protecting employees. Once the initial determination is made by the District, CalPERS then reviews all medical findings before authorizing industrial disability retirements.

Motion moved by Mr. Hemmendinger to approve Resolution R-4 and seconded by Mr. Peterson.

Motion Carried: Aye 6 No 0 Abstain 0 Absent 1

Roll Call:

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

VIII. DIRECTION ON FUTURE AGENDA ITEMS

- Closed Session for Fire Chiefs Evaluation
- Healthcare Renewal for 2024
- Resolution R-5 for Fire and Life Safety Inspections
- Redrafting of Loan Documents for Fire Station Remodel

IX. ADJOURNMENT

With no further business to discuss, the Regular Board meeting was adjourned at 7:23 p.m.

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

Motion Carried: Aye 6 No 0 Abstain 0 Absent 1

CONSENT CALENDAR

Rancho Adobe Fire Protection District



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

Phone: (707) 795-6011
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RATIFICATION OF WARRANTS AND PAYROLL

FOR THE REGULAR MEETING OF NOVEMBER 15, 2023

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

Regular Payable Checks:	\$162,744.86
Payroll Checks:	\$ 93,814.64
Total All Disbursements:	\$256,559.50

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 P. Beckler

11-9-23

Clerk of the Board

Date

Type	Num	Date	Name	Account	Paid Amount
ACH	ACH	10/31/2023	CalPERS FISCAL SERVICES DIVISION	1035 - Summit State Bank - Operating	-2,209.49
			5923 - CalPERS		-2,209.49
ACH	ACH	10/31/2023	CalPERS FISCAL SERVICES DIVISION	1035 - Summit State Bank - Operating	-52,074.75
			5923 - CalPERS		-52,074.75
ACH	ACH	10/31/2023	CalPERS FISCAL SERVICES DIVISION	1035 - Summit State Bank - Operating	-30,595.40
			5923 - CalPERS		-30,595.40
ACH	ACH	10/31/2023	CALPERS SUPPLEMENTAL INCOME PLANS	1035 - Summit State Bank - Operating	-5,280.00
			5923 - CalPERS		-5,280.00
Bill Pmt -Check	5921	10/31/2023	RANCHO ADOBE PAID FIREFIGHTERS	1035 - Summit State Bank - Operating	-3,655.00
Bill	October 2023	10/31/2023	5910 - Full-Time Personnel		-3,655.00
TOTAL CHECKS ISSUED:					93,814.64

Authorized By:

Andrew Taylor

Print Name

Jeff Vergara

Print Name

[Signature]

Sign

[Signature]

Sign

Beth A. New Chief

Title

[Signature]

Title

Rancho Adobe Fire Protection District

Check Detail

October 13, 2023

2:19 PM
10/13/23

Type	Num	Date	Name	Account	Paid Amount
Bill Pmt -Check	5882	10/13/2023	AMERICAN RIVER BENEFIT ADMINISTRATORS	1035 - Summit State Bank - Operating	
Bill	Sept./Nov. 2023	10/13/2023		5933 - Life Insurance	-659.49
					-659.49
Bill Pmt -Check	5883	10/13/2023	AT&T	1035 - Summit State Bank - Operating	
Bill	9391035608/5607	10/13/2023		6040 - Communications	-213.34
					-213.34
Bill Pmt -Check	5884	10/13/2023	Best Best & Krieger LLP	1035 - Summit State Bank - Operating	
Bill	Inv# 976703	10/13/2023		6610 - Legal Services	-275.00
					-275.00
Bill Pmt -Check	5885	10/13/2023	CATHY DOOYES	1035 - Summit State Bank - Operating	
Bill	EMS Training	10/13/2023		6596 - CQJ Expense	-765.00
					-765.00
Bill Pmt -Check	5886	10/13/2023	CYPRESS DENTAL ADMINISTRATORS	1035 - Summit State Bank - Operating	
Bill	Nov. 2023	10/13/2023		5932 - Dental Insurance	-2,719.50
					-2,719.50
Bill Pmt -Check	5887	10/13/2023	dmi NETWORKING	1035 - Summit State Bank - Operating	
Bill	Inv# 58291	10/13/2023		6889 - Computer Software and Equipment	-1,035.00
					-1,035.00

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Rancho Adobe Fire Protection District
 Check Detail
 October 13, 2023

2:19 PM
 10/13/23

Bill Pmt -Check	5888	10/13/2023	FRC, INC.	1035 · Summit State Bank - Operating	-72,142.28
Bill	September 2023	10/13/2023		9510 · Building Improvements	-72,142.28
Bill Pmt -Check	5889	10/13/2023	H AND S ASSOCIATES	1035 · Summit State Bank - Operating	-1,400.00
Bill	Inv# 1424	10/13/2023		6590 · Contracted FM Services	-1,400.00
Bill Pmt -Check	5890	10/13/2023	HI-TECH	1035 · Summit State Bank - Operating	-53.97
Bill	Inv# 177070	10/13/2023		6155 · Apparatus Maintenance	-53.97
Bill Pmt -Check	5891	10/13/2023	IT HUB	1035 · Summit State Bank - Operating	-111.80
Bill	Inv# 5532	10/13/2023		6889 · Computer Software and Equipment	-111.80
Bill Pmt -Check	5892	10/13/2023	JEFF VELIQUETTE	1035 · Summit State Bank - Operating	-98.33
Bill	Reimbursement	10/13/2023		6461 · Operational Expense	-98.33
Bill Pmt -Check	5893	10/13/2023	LIFE ASSIST	1035 · Summit State Bank - Operating	-267.02
Bill	Inv#1367361/1368659	10/13/2023		6260 · Medical Supplies	-267.02
Bill Pmt -Check	5894	10/13/2023	LN CURTIS & SONS	1035 · Summit State Bank - Operating	-5,232.73
Bill	Inv# 753455	10/13/2023		6180 · Building Maintenance	-5,232.73

Rancho Adobe Fire Protection District
Check Detail
October 13, 2023

2:19 PM 10/13/23	Bill Pmt -Check	5895	10/13/2023	MATHESON TRI-GAS INC.	1035 · Summit State Bank - Operating	
	Bill	In#28495618/28495381	10/13/2023		6260 · Medical Supplies	<u>-259.32</u> -259.32
	Bill Pmt -Check	5896	10/13/2023	PENNGROVE WATER CO	1035 · Summit State Bank - Operating	
	Bill	Acct#P-549/P-554	10/13/2023		7320 · Utilities	<u>-207.35</u> -207.35
	Bill Pmt -Check	5897	10/13/2023	PG&E	1035 · Summit State Bank - Operating	
	Bill	Mult Accts	10/13/2023		7320 · Utilities	<u>-3,665.17</u> -3,665.17
	Bill Pmt -Check	5898	10/13/2023	REDCOM	1035 · Summit State Bank - Operating	
	Bill	Inv# Q2 2023-24	10/13/2023		6889 · Computer Software and Equipment 6526 · Dispatch Service-Redcom	<u>-3,988.25</u> <u>-6,318.68</u> -10,306.93
	Bill Pmt -Check	5899	10/13/2023	S&M AUTO BODY & REPAIR, INC.	1035 · Summit State Bank - Operating	
	Bill	RO# 1715	10/13/2023		6461 · Operational Expense	<u>-2,106.72</u> -2,106.72
	Bill Pmt -Check	5900	10/13/2023	SONOMA COUNTY FIRE CHIEFS ASSOCIATION	1035 · Summit State Bank - Operating	
	Bill	Spec. Assess. #2	10/13/2023		6461 · Operational Expense	<u>-5,000.00</u> -5,000.00

Rancho Adobe Fire Protection District Check Detail October 13, 2023

Bill Pmt -Check	5901	10/13/2023	SPECIAL DISTRICTS RISK MANAGEMENT AUTH 1035 · Summit State Bank - Operating	
Bill	Inv# 74857	10/13/2023	6100 · Property & Liability Insurance	-101.48
Bill Pmt -Check	5902	10/13/2023	1035 · Summit State Bank - Operating	
Bill	Inv# 7204	10/13/2023	9510 · Building Improvements	-356.62
Bill Pmt -Check	5903	10/13/2023	1035 · Summit State Bank - Operating	
Bill	Sept. Visa	10/13/2023	Umpqua Bank Credit Card	-9,731.86
Bill Pmt -Check	5904	10/13/2023	1035 · Summit State Bank - Operating	
Bill	Inv#218096043-008	10/13/2023	6181 · Station Maintenance for Remodel	-1,752.50

TOTAL CHECKS ISSUED: 118,461.41

Authorized By:

James Decker
Print Name

[Signature]
Sign

Battalion Chief
Title

Jeff Valiquette
Print Name

[Signature]
Sign

File Clerk
Title

Rancho Adobe Fire Protection District
Check Detail
 October 25, 2023

2:27 PM
 10/25/23

Type	Num	Date	Name	Account	Paid Amount
Bill Pmt -Check	5905	10/25/2023	AIR EXCHANGE INC	1035 - Summit State Bank - Operating	
Bill	Inv#91609621/91609622	10/25/2023		6180 - Building Maintenance	-1,481.14
Bill Pmt -Check	5906	10/25/2023	BNY MELLON	1035 - Summit State Bank - Operating	
Bill	Inv# 252-2585187	10/25/2023		6461 - Operational Expense	-1,500.00
Bill Pmt -Check	5907	10/25/2023	dmi NETWORKING	1035 - Summit State Bank - Operating	
Bill	Inv# 58391	10/25/2023		6889 - Computer Software and Equipment	-504.53
Bill Pmt -Check	5908	10/25/2023	EMBROIDERY SCREEN PRINTING	1035 - Summit State Bank - Operating	
Bill	Inv#CAESP5200	10/25/2023		6020 - Uniforms	-1,401.65
Bill Pmt -Check	5909	10/25/2023	EMERGENCY EQUIPMENT MANAGEMENT	1035 - Summit State Bank - Operating	
Bill	Inv#65616/65615	10/25/2023		6020 - Uniforms	-215.73
				6022 - Safety Clothing	-2,526.22
					-2,741.95
Bill Pmt -Check	5910	10/25/2023	IT HUB	1035 - Summit State Bank - Operating	
Bill	Inv# 5542	10/25/2023		6889 - Computer Software and Equipment	-890.00
					-890.00

2:27 PM
10/25/23

Rancho Adobe Fire Protection District Check Detail October 25, 2023

Bill Pmt -Check	5911	10/25/2023	KAISER (OCCUPATIONAL HEALTH)	1035 · Summit State Bank - Operating	
Bill	320901054043	10/25/2023		6650 · Health Services	-230.00
					<u>-230.00</u>
Bill Pmt -Check	5912	10/25/2023	KAISER PERMANENTE	1035 · Summit State Bank - Operating	
Bill	Nov. 2023	10/25/2023		5930 · Health Insurance	-28,932.00
					<u>-28,932.00</u>
Bill Pmt -Check	5913	10/25/2023	KYOCERA DOCUMENT SOLUTIONS NOR	1035 · Summit State Bank - Operating	
Bill	Inv# 5027103705	10/25/2023		6820 · Rent/Lease Equipment	-190.61
					<u>-190.61</u>
Bill Pmt -Check	5914	10/25/2023	LIEBERT CASSIDY WHITMORE	1035 · Summit State Bank - Operating	
Bill	Inv# 252935	10/25/2023		6610 · Legal Services	-1,287.50
					<u>-1,287.50</u>
Bill Pmt -Check	5915	10/25/2023	NICK BARBIERI TRUCKING INC.	1035 · Summit State Bank - Operating	
Bill	Inv# 0110448	10/25/2023		7201 · Fuel	-2,312.10
					<u>-2,312.10</u>
Bill Pmt -Check	5916	10/25/2023	PENNGROVE WATER CO	1035 · Summit State Bank - Operating	
Bill	Hydrant Rental Fee	10/25/2023		6181 · Station Maintenance for Remodel	-685.87
					<u>-685.87</u>
Bill Pmt -Check	5917	10/25/2023	SONOMA CO. FIRE DISTRICTS ASSOCIATION	1035 · Summit State Bank - Operating	
Bill	10/26/23 Mtg	10/25/2023		7000 · Board Expense	-75.00
					<u>-75.00</u>

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2:27 PM
10/25/23

Rancho Adobe Fire Protection District Check Detail October 25, 2023

Bill Pmt -Check	5918	November 2023	10/25/2023	STANDARD INSURANCE COMPANY	1035 · Summit State Bank - Operating	-841.00
Bill			10/25/2023		5931 · Disability Insurance	-841.00
Bill Pmt -Check	5919	November 2023	10/25/2023	VISION SERVICE PLAN	1035 · Summit State Bank - Operating	-410.10
Bill			10/25/2023		5934 · Vision Insurance	-410.10
Bill Pmt -Check	5920	Reimbursements	10/25/2023	WESLEY RAGER	1035 · Summit State Bank - Operating	-800.00
Bill					7120 · Training Expense	-800.00

TOTAL CHECKS ISSUED: 44,283.45

Authorized By:

Andy Taylor
Print Name

Jose Venetura
Print Name

[Signature]
Sign

[Signature]
Sign

Battalion Chief
Title

Fire Chief
Title

**Account Summary**

Billing Cycle		10/31/2023
Days In Billing Cycle		32
Previous Balance		\$9,731.86
Purchases	+	\$18,936.78
Cash	+	\$0.00
Balance Transfers	+	\$0.00
Special	+	\$0.00
Credits	-	\$404.40-
Payments	-	\$9,731.86-
Other Charges	+	\$0.00
Finance Charges	+	\$0.00
NEW BALANCE		\$18,532.38

Credit Summary

Total Credit Line	\$250,000.00
Available Credit Line	\$231,467.62
Available Cash	\$0.00
Amount Over Credit Line	\$0.00
Amount Past Due	\$0.00
Disputed Amount	\$0.00

Account Inquiries

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

Payment Summary

NEW BALANCE	\$18,532.38
MINIMUM PAYMENT	\$18,532.38
PAYMENT DUE DATE	11/25/2023

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

TOTAL CORPORATE ACTIVITY				\$9,731.86-
Trans Date	Post Date	Reference Number	Transaction Description	Amount
10/23	10/23	0000000LBX2310235353001	PAYMENT - THANK YOU	\$9,731.86-

Cardholder Account Summary

VIRTUAL ACCT BECHTOLD ##### 6806	Payments & Other Credits \$389.28-	Purchases & Other Charges \$4,818.77	Cash Advances \$0.00	Total Activity \$4,429.49
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Cardholder Account Detail

Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
09/30	10/01	PPLN01	24692163273100537191766	COMCAST CALIFORNIA 800-COMCAST CA	\$304.01
10/01	10/03	PPLN01	24275393275054076443623	147-Penngrove Station M 707-6649200 CA	\$255.00
10/07	10/08	PPLN01	24755423280292809086999	PRIMO WATER FL 800-7285508 FL	\$73.91
10/11	10/11	PPLN01	24692163284109569686970	COMCAST CALIFORNIA 800-COMCAST CA	\$232.45

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

Closing Date	New Balance	Total Minimum Payment Due	Payment Due Date
10/31/23	\$18,532.38	\$18,532.38	11/25/23

\$

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

e-Statement

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

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Cardholder Account Detail Continued					
Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
10/11	10/12	PPLN01	24692163284109733512243	VZWRLSS*APOCC VISB 800-922-0204 FL	\$12.26
10/11	10/12	PPLN01	24692163284109733512250	VZWRLSS*APOCC VISB 800-922-0204 FL	\$442.26
10/11	10/12	PPLN01	24492153285027950745977	MISSION LINEN 805-963-1841 CA	\$103.85
10/12	10/13	PPLN01	24906413285184801421585	TMX*Terminix Intl 800-8376464 TN	\$117.00
10/19	10/20	PPLN01	24941663292206014992173	RECOLOGY SONOMA MARIN 415-875-1000 CA	\$113.33
10/19	10/20	PPLN01	24941663292206015010223	RECOLOGY SONOMA MARIN 415-875-1000 CA	\$270.20
10/19	10/20	PPLN01	24941663292206015010231	RECOLOGY SONOMA MARIN 415-875-1000 CA	\$543.89
10/19	10/20	PPLN01	24755423292292920213718	PRIMO WATER FL 800-7285508 FL	\$3.99
10/21	10/22	PPLN01	24755423294292949051808	PRIMO WATER FL 800-7285508 FL	\$43.95
10/20	10/22	PPLN01	24692163293107076850542	GOOGLE *YouTube TV g.co/helppay# CA	\$102.98
10/23	10/24	PPLN01	24055233297812434559408	ATT* BILL PAYMENT 800-331-0500 TX	\$377.80
10/23	10/24	PPLN01	24692163296100054906748	AMZN Mktp US*QM9F12H43 Amzn.com/bill WA	\$562.36
10/23	10/24	PPLN01	24431063296083330615168	AMAZON.COM*BM7LZ7DQ3 SEATTLE WA	\$144.28
10/23	10/24	PPLN01	24431063296083311835082	AMZN MKTP US*MP8SZ8NP3 SEATTLE WA	\$493.42
10/25	10/26	PPLN01	24492153299027985282859	MISSION LINEN 805-963-1841 CA	\$103.85
10/28	10/29	PPLN01	24692163301100665988195	COMCAST CALIFORNIA 800-COMCAST CA	\$256.64
10/30	10/30	PPLN01	24692163303102285095573	COMCAST CALIFORNIA 800-COMCAST CA	\$261.34
10/30	10/31		74431063303083006284816	CREDIT VOUCHER AMZN MKTP US SEATTLE WA	\$129.76-
10/30	10/31		74431063303083009734544	CREDIT VOUCHER AMZN MKTP US SEATTLE WA	\$129.76-
10/30	10/31		74431063303083002051094	CREDIT VOUCHER AMZN MKTP US SEATTLE WA	\$129.76-

Cardholder Account Summary					
JAMES DEURLOO ##### 6118		Payments & Other Credits \$0.00	Purchases & Other Charges \$4,405.88	Cash Advances \$0.00	Total Activity \$4,405.88

Cardholder Account Detail					
Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
10/01	10/03	PPLN01	24427333275710001378126	ROTTEN ROBBIE #62 SEBASTOPOL CA	\$93.21
10/02	10/03	PPLN01	24445003276600132491193	LES SCHWAB TIRES #0624 ROHNERT PARK CA	\$2,618.94
10/08	10/09	PPLN01	24055233282091008993114	WILCO FARM STORE PETALUMA CA	\$21.89
10/09	10/10	PPLN01	24692163282108440590932	LOWES #01901* COTATI CA	\$69.73
10/08	10/10	PPLN01	24427333282710001353351	ROTTEN ROBBIE #62 SEBASTOPOL CA	\$95.50
10/13	10/15	PPLN01	24692163286101570189035	COSTCO *BUS DELIV 823 510-259-6600 CA	\$472.62
10/13	10/15	PPLN01	24427333287710001737236	ROTTEN ROBBIE #62 SEBASTOPOL CA	\$101.33
10/14	10/16	PPLN01	24692163288103102187352	LOWES #01901* COTATI CA	\$172.30
10/26	10/29	PPLN01	24427333300710001594242	ROTTEN ROBBIE #62 SEBASTOPOL CA	\$143.91
10/29	10/31	PPLN01	24055223303750008601011	LOMBARDI'S BBQ PETALUMA CA	\$360.46
10/29	10/31	PPLN01	24435243303030034034704	JAVAMORE CAFE PENNGROVE CA	\$255.99

Cardholder Account Summary					
TIM CALDWELL ##### 2629		Payments & Other Credits \$0.00	Purchases & Other Charges \$9.02	Cash Advances \$0.00	Total Activity \$9.02

Cardholder Account Detail					
Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
10/19	10/20	PPLN01	24801973292286842200058	LARSENGINES-PETALUMA PETALUMA CA	\$9.02

Cardholder Account Summary

RYAN RANIA #### #### #### 0990	Payments & Other Credits \$0.00	Purchases & Other Charges \$489.56	Cash Advances \$0.00	Total Activity \$489.56
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Cardholder Account Detail

Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
09/28	10/01	PPLN01	24316053272548331257391	SHELL OIL 57444218606 ROHNERT PARK CA	\$155.65
10/02	10/03	PPLN01	24692163275102816809850	LOWES #01901* COTATI CA	\$3.26
10/02	10/03	PPLN01	24137463276001432518091	USPS PO 0518250634 COTATI CA	\$14.74
10/10	10/11	PPLN01	24427333283740283521978	OLIVER'S MARKET #1 COTATI CA	\$4.96
10/10	10/12	PPLN01	24316053284548167338683	SHELL OIL 57444218606 ROHNERT PARK CA	\$150.51
10/12	10/13	PPLN01	24943013285004000040296	SONOMA CENTRAL TRANSFER PETALUMA CA	\$35.00
10/17	10/19	PPLN01	24316053291548193028713	SHELL OIL 57444218606 ROHNERT PARK CA	\$125.44

Cardholder Account Summary

HERB WANDEL #### #### #### 4009	Payments & Other Credits \$0.00	Purchases & Other Charges \$2,309.57	Cash Advances \$0.00	Total Activity \$2,309.57
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Cardholder Account Detail

Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
09/30	10/01	PPLN01	24055233274091008960188	WILCO FARM STORE PETALUMA CA	\$27.89
09/29	10/01	PPLN01	24692163272100080038845	CHEVRON 0212047 COTATI CA	\$93.59
10/04	10/05	PPLN01	24801973277726547519517	COAST COUNTIES PETERBILT 7078372727 CA	\$644.76
10/05	10/06	PPLN01	24692163278104876257126	CHEVRON 0212047 COTATI CA	\$132.31
10/13	10/15	PPLN01	24692163287101961060174	LOWES #01901* COTATI CA	\$59.59
10/16	10/17	PPLN01	24692163289104431879734	CHEVRON 0212047 COTATI CA	\$127.48
10/21	10/22	PPLN01	24692163294108537699493	LOWES #01901* COTATI CA	\$43.76
10/21	10/22	PPLN01	24692163294108537699907	LOWES #01901* COTATI CA	\$43.78
10/21	10/22	PPLN01	24692163294108459185158	CHEVRON 0212047 COTATI CA	\$113.72
10/19	10/22	PPLN01	24269793293500689179910	FRIZELLE ENOS FEEDS - PENNGROVE CA	\$27.67
10/22	10/23	PPLN01	24692163295109347779029	LOWES #01901* COTATI CA	\$21.88
10/22	10/23	PPLN01	24055233296091009044606	WILCO FARM STORE PETALUMA CA	\$20.66
10/25	10/26	PPLN01	24692163298101627328327	CHEVRON 0212047 COTATI CA	\$103.63
10/29	10/30	PPLN01	24943003302700922710268	CUMMINS OSM 812-377-4357 IN	\$720.00
10/30	10/30	PPLN01	24692163303102230706787	CHEVRON 0098548 PETALUMA CA	\$128.85

Cardholder Account Summary

JEFF VELIQUETTE #### #### #### 8935	Payments & Other Credits \$15.12-	Purchases & Other Charges \$1,999.82	Cash Advances \$0.00	Total Activity \$1,984.70
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Cardholder Account Detail

Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
09/29	10/01	PPLN01	24692163272109717744683	AMZN Mktp US*T15XL0R00 Amzn.com/bill WA	\$17.11
09/28	10/01	PPLN01	24692163272109850127977	PARTY CITY 1166 PETALUMA CA	\$17.52
09/29	10/01	PPLN01	24692163272100341140505	AMZN Mktp US*T13OW4BN1 Amzn.com/bill WA	\$28.20
09/30	10/03	PPLN01	24435243275030074272861	JAVAMORE CAFE PENNGROVE CA	\$450.00
10/02	10/04	PPLN01	24251383276030045690302	OFFICE FURNITURE BAY ARE ROHNERT PARK CA	\$976.50
10/05	10/08	PPLN01	24316053279548507684173	SHELL OIL 57445330103 ROHNERT PARK CA	\$173.17
10/06	10/08	PPLN01	24435243279027017229194	JAVAMORE CAFE PENNGROVE CA	\$7.97
10/16	10/17	PPLN01	24210733290091604010066	PARK N FLY RESERVATIONS goo.gl/gVdePh GA	\$51.05
10/17	10/19	PPLN01	24445003291100351649606	PAR*YOSHINOYA - 1156 ONTARIO CA	\$14.12
10/20	10/22	PPLN01	24435243293027017361528	JAVAMORE CAFE PENNGROVE CA	\$16.55
10/24	10/26	PPLN01	24316053298548145018559	SHELL OIL 57444218606 ROHNERT PARK CA	\$143.79
10/25	10/26	PPLN01	24692163298101545582435	Amazon.com*B72UU8QF3 Amzn.com/bill WA	\$24.83
10/25	10/26	PPLN01	24692163298101779722574	AMZN Mktp US*YP52O7FS3 Amzn.com/bill WA	\$17.35
10/25	10/27	PPLN01	24426293299017021014742	New York Bagel ROHNERT PARK CA	\$20.49
10/29	10/30	PPLN01	24692163302101598099307	Amazon.com*4E00L5XB3 Amzn.com/bill WA	\$9.71
10/30	10/31	PPLN01	24431063303083304284844	AMAZON.COM*HR0UL3VW3 SEATTLE WA	\$31.46
10/30	10/31	PPLN01	74692163303102693183628	CREDIT VOUCHER Amazon.com Amzn.com/bill WA	\$15.12-

Cardholder Account Summary					
JIMMY BERNAL ##### 9391		Payments & Other Credits \$0.00	Purchases & Other Charges \$103.94	Cash Advances \$0.00	Total Activity \$103.94
Cardholder Account Detail					
Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
10/19	10/22	PPLN01	24692163293107164104851	LOWES #01901* COTATI CA	\$103.94

Cardholder Account Summary					
JENNIFER BECHTOLD ##### 5900		Payments & Other Credits \$0.00	Purchases & Other Charges \$743.03	Cash Advances \$0.00	Total Activity \$743.03
Cardholder Account Detail					
Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
10/12	10/12	PPLN01	24492153285745515911814	VISTAPRINT 866-207-4955 MA	\$33.61
10/12	10/13	PPLN01	24692163285101019330498	IN *CROWN TROPHY PETALUMA PETALUMA CA	\$45.99
10/15	10/16	PPLN01	24492153288713142456667	ADOBE *ACROBAT STD 408-536-6000 CA	\$155.88
10/25	10/26	PPLN01	24769333299122996248363	LIGHTHOUSE UNIFORMS INC 206-2825600 WA	\$507.55

Cardholder Account Summary					
ROBERT NAPPI ##### 7354		Payments & Other Credits \$0.00	Purchases & Other Charges \$61.74	Cash Advances \$0.00	Total Activity \$61.74
Cardholder Account Detail					
Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
09/29	10/01	PPLN01	24692163273100640012529	LOWES #01901* COTATI CA	\$15.82
10/06	10/08	PPLN01	24692163279106003458278	LOWES #01901* COTATI CA	\$45.92

Cardholder Account Summary					
RENE TORRES ##### 4930		Payments & Other Credits \$0.00	Purchases & Other Charges \$276.95	Cash Advances \$0.00	Total Activity \$276.95
Cardholder Account Detail					
Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
10/12	10/13	PPLN01	24055233286091009007266	WILCO FARM STORE PETALUMA CA	\$5.64
10/18	10/19	PPLN01	24492153291852090338397	BK TECHNOLO 321-953-7915 FL	\$271.31

Cardholder Account Summary					
ANDY TAYLOR ##### 7877		Payments & Other Credits \$0.00	Purchases & Other Charges \$3,718.50	Cash Advances \$0.00	Total Activity \$3,718.50
Cardholder Account Detail					
Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
10/05	10/06	PPLN01	24943003279898000087523	COSTCO WHSE #0659 ROHNERT PARK CA	\$59.97
10/06	10/08	PPLN01	24275393279900019023326	POSITIVE PROMOTIONS 800-6352666 NY	\$216.91
10/07	10/08	PPLN01	24034543280000805841129	76 - PETALUMA 88 INC PETALUMA CA	\$76.76
10/06	10/08	PPLN01	24137463280100587948832	OFFICE DEPOT #2256 ROHNERT PARK CA	\$11.43
10/08	10/09	PPLN01	24275393281900019543014	POSITIVE PROMOTIONS 800-6352666 NY	\$307.89
10/11	10/12	PPLN01	24431053285838000353471	O'REILLY 2575 ROHNERT PARK CA	\$78.44
10/12	10/15	PPLN01	24034543286001475800308	76 - PETALUMA 88 INC PETALUMA CA	\$60.45
10/17	10/17	PPLN01	24430993290083740365193	DMI* DELL BUS ONLINE 800-456-3355 TX	\$2,642.77
10/20	10/22	PPLN01	24943003294898080061761	COSTCO GAS #0659 ROHNERT PARK CA	\$61.28
10/24	10/25	PPLN01	24055233298091009053076	WILCO FARM STORE PETALUMA CA	\$56.93
10/24	10/25	PPLN01	24034543297002770191937	76 - PETALUMA 88 INC PETALUMA CA	\$72.51

Cardholder Account Detail Continued

Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
10/25	10/26	PPLN01	24943003299898000086430	COSTCO WHSE #0659 ROHNERT PARK CA	\$73.16

Finance Charge Summary / Plan Level Information

Plan Name	Plan Description	FCM ¹	Average Daily Balance	Periodic Rate *	Corresponding APR	Finance Charges	Effective APR Fees **	Effective APR	Ending Balance
Purchases									
PPLN01 001	PURCHASE	E	\$0.00	0.06024%(D)	21.9900%	\$0.00	\$0.00	0.0000%	\$18,532.38
Cash									
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

** includes cash advance and foreign currency fees

¹ FCM = Finance Charge Method

Days In Billing Cycle: 32

APR = Annual Percentage Rate

(V) = Variable Rate If you have a variable rate account the periodic rate and Annual Percentage Rate (APR) may vary.

ADMINISTRATIVE COMMUNICATIONS

BUDGET REPORTS

RANCHO ADOBE FIRE PROTECTION DISTRICT
YEAR TO DATE BUDGET REPORT
 October 31, 2023

REVENUES - OPERATING BUDGET

SUB-OBJ.	DESCRIPTION	BUDGETED FOR FY '23 - 24'	OCTOBER REVENUES	FY REVENUE TO 10/31/23	BALANCE REMAINING	BALANCE REMAINING (%)
1000	Property Taxes	\$ 4,481,020.00	\$ -	\$ -	\$ 4,481,020.00	100.00%
1001	CY Direct Charges	\$ 2,244,710.00	\$ -	\$ 321.00	\$ 2,244,389.00	99.99%
1007	CY Direct Charges-July	\$ -	\$ -	\$ -	\$ -	
1008	RDA Increment - Credited amount of ad valorem taxes to Petaluma and Cotati redevelopment districts	\$ 170,500.00	\$ -	\$ -	\$ 170,500.00	100.00%
1011	Property Tax Administration Fee	\$ (40,000.00)	\$ -	\$ -	\$ (40,000.00)	100.00%
1014	RDA Increment	\$ -	\$ -	\$ -	\$ -	
1015	RDA Pass-Through	\$ -	\$ -	\$ -	\$ -	
1016	RDA Allocation	\$ -	\$ -	\$ -	\$ -	
1017	Residual Property Tax (RDA Escrow Acct)	\$ -	\$ -	\$ -	\$ -	
1018	Property Tax - RDA Asset Distribution	\$ -	\$ -	\$ -	\$ -	
1020	CY Supplemental Tax	\$ 111,000.00	\$ -	\$ -	\$ 111,000.00	100.00%
1040	Unsecured Property Taxes	\$ 133,900.00	\$ -	\$ -	\$ 133,900.00	100.00%
1042	Cost Reimbursement - Collect	\$ -	\$ -	\$ -	\$ -	
1044	Unsecured Property Taxes - July	\$ -	\$ -	\$ -	\$ -	
1060	Property Taxes - PY Secured	\$ -	\$ -	\$ -	\$ -	
1061	PY Direct Charges	\$ 21,000.00	\$ -	\$ -	\$ 21,000.00	100.00%
1080	Property Taxes	\$ -	\$ -	\$ -	\$ -	
1100	Property Taxes - PY Unsecured	\$ -	\$ -	\$ -	\$ -	
1120	Property Tax Receivable	\$ -	\$ -	\$ -	\$ -	
	TOTAL PROPERTY TAXES	\$ 7,122,130.00	\$ -	\$ 321.00	\$ 7,121,809.00	100.00%
1700	Interest on Pooled Cash	\$ 85,000.00	\$ 6,883.75	\$ 33,997.71	\$ 51,002.29	60.00%
1701	Interest Earned (on early payments of Prop. Taxes)	\$ -	\$ -	\$ -	\$ -	
	TOTAL USE OF PROPERTY	\$ 85,000.00	\$ 6,883.75	\$ 33,997.71	\$ 51,002.29	60.00%
2081	State - Highway Rentals	\$ -	\$ -	\$ -	\$ -	
2404	State Reimbursements	\$ -	\$ -	\$ -	\$ -	
2440	HOPTR	\$ 22,660.00	\$ -	\$ -	\$ 22,660.00	100.00%
2500	State - Other (Grant Revenue)	\$ -	\$ -	\$ -	\$ -	
2589	State Refunds - Strike Teams	\$ 350,000.00	\$ -	\$ 79,743.38	\$ 270,256.62	77.22%
	TOTAL INTERGOV. REVENUES	\$ 372,660.00	\$ -	\$ 79,743.38	\$ 292,916.62	78.60%
3600	Misc. charges for Services - Fire Marshal Services	\$ 32,000.00	\$ 962.50	\$ 3,829.00	\$ 28,171.00	88.03%
3601	Finance Charges/Late Fees	\$ 4,000.00	\$ 56.03	\$ 124.10	\$ 3,875.90	96.90%
3641	Fire Services - Casino Contract	\$ 130,048.00	\$ -	\$ 45,012.00	\$ 85,036.00	65.39%
3661	Fire Control Services - Cost Recovery	\$ 20,000.00	\$ 1,278.99	\$ 6,306.03	\$ 13,693.97	68.47%
3670	Weed Abatement	\$ 60,000.00	\$ 14,715.00	\$ 32,355.00	\$ 27,645.00	46.08%
3682	City Contracts (RP Auto Aid)	\$ 42,600.00	\$ -	\$ -	\$ 42,600.00	100.00%
3700	Copy file fee	\$ 500.00	\$ -	\$ -	\$ 500.00	100.00%
3980	Revenue Applicable to PY	\$ -	\$ -	\$ -	\$ -	
	TOTAL CHARGES FOR SERVICES	\$ 289,148.00	\$ 17,012.52	\$ 87,626.13	\$ 201,521.87	69.70%
4000	Unspent Funds from Previous Fiscal Year	\$ -	\$ -	\$ -	\$ -	0.00%
4010	Transfer to/from Reserves	\$ -	\$ -	\$ -	\$ -	0.00%
4040	Misc. Revenue	\$ 10,000.00	\$ 41,793.13	\$ 50,995.62	\$ (40,995.62)	-409.96%
4100	Workers' compensation reimbursement	\$ 42,300.00	\$ 12,408.52	\$ 14,817.26	\$ 27,482.74	64.97%
4102	Donations or reimbursements	\$ -	\$ -	\$ -	\$ -	
4109	Refunded Checks, outdated warrants	\$ -	\$ -	\$ -	\$ -	
4600	Sale of Fixed Assets (Surplus)	\$ 50,000.00	\$ -	\$ -	\$ -	0.00%
	TOTAL MISC. REVENUES	\$ 102,300.00	\$ 54,201.65	\$ 65,812.88	\$ 36,487.12	35.67%
	REVENUE TOTAL:	\$ 7,971,238.00	\$ 78,097.92	\$ 267,501.10	\$ 7,703,736.90	96.64%

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

EXPENDITURES - OPERATING BUDGET

SUB-OBJ.		BUDGETED FOR FY '23 - 24'	OCTOBER EXPENSE	FY EXPENSE TO 10/31/23	BALANCE REMAINING	BALANCE REMAINING (%)
5910	Perm. Positions	\$ 3,328,828.00	\$ 253,640.14	\$ 1,016,943.42	\$ 2,311,884.58	69.45%
5911	Extra help: part time employees, non-benefited. Paid hourly	\$ 306,000.00	\$ 15,658.36	\$ 47,803.41	\$ 258,196.59	84.38%
5912	Overtime	\$ 757,422.00	\$ 73,514.01	\$ 287,152.48	\$ 470,269.52	62.09%
5913	BC Extra Shift Compensation	\$ 110,000.00	\$ -	\$ -		0.00%
5914	FLSA	\$ 83,000.00	\$ 7,410.07	\$ 27,749.20	\$ 55,250.80	66.57%
5922	FICA	\$ 8,100.00	\$ 592.97	\$ 1,047.66	\$ 7,052.34	87.07%
5923	PERS contributions, Employee + Employer paid contributions	\$ 700,000.00	\$ 52,312.01	\$ 206,213.91	\$ 493,786.09	70.54%
5924	Medicare	\$ 60,000.00	\$ 4,813.43	\$ 19,528.13	\$ 40,471.87	67.45%
5930	Health Insurance	\$ 601,198.00	\$ 28,932.00	\$ 231,380.84	\$ 369,817.16	61.51%
5931	Disability Insurance	\$ 11,000.00	\$ 841.00	\$ 4,176.00	\$ 6,824.00	62.04%
5932	Dental Insurance	\$ 35,000.00	\$ 2,719.50	\$ 13,053.60	\$ 21,946.40	62.70%
5933	Life Insurance	\$ 5,000.00	\$ 659.49	\$ 1,700.79	\$ 3,299.21	65.98%
5934	Vision Insurance	\$ 5,000.00	\$ 410.10	\$ 1,968.48	\$ 3,031.52	60.63%
5935	Unemployment Insurance	\$ 5,000.00	\$ 301.99	\$ 479.53	\$ 4,520.47	90.41%
5936	Retiree Health Insurance	\$ 22,500.00	\$ -	\$ 8,700.00	\$ 13,800.00	61.33%
5940	Workers' Compensation	\$ 247,000.00	\$ -	\$ 253,828.58	\$ (6,828.58)	-2.76%
	TOTAL WAGES/BENEFITS:	\$ 6,285,048.00	\$ 441,805.07	\$ 2,121,726.03	\$ 4,163,321.97	66.24%
6020	Uniforms including paid and volunteers staff pants, shirts, station boots, badges, collar pins, name tags and business cards	\$ 28,500.00	\$ 1,678.70	\$ 14,576.94	\$ 13,923.06	48.85%
6022	Safety Clothing: turnouts, including boots	\$ 70,000.00	\$ 3,220.09	\$ 4,394.24	\$ 65,605.76	93.72%
6040	Communications including telephone, cable, internet, cell phones	\$ 26,000.00	\$ 1,679.67	\$ 6,047.77	\$ 19,952.23	76.74%
6045	Pagers and Radios	\$ 6,850.00	\$ 990.68	\$ 2,128.63	\$ 4,721.37	68.93%
6060	Food - at extended responses, approved meetings, examinations and trainings.	\$ 6,000.00	\$ 21.87	\$ (1,628.32)	\$ 7,628.32	127.14%
6080	Household expenses - Fishman Supply; detergent, towels etc.	\$ 15,000.00	\$ 274.76	\$ 3,908.32	\$ 11,091.68	73.94%
6100	Liability Insurance	\$ 253,441.00	\$ 101.48	\$ 253,541.98	\$ (100.98)	-0.04%
6140	Equipment Maintenance: Office equipment and tool repair.	\$ 12,000.00	\$ 86.42	\$ 4,060.52	\$ 7,939.48	66.16%
6155	Apparatus Maintenance	\$ 60,000.00	\$ 703.98	\$ 16,763.10	\$ 43,236.90	72.06%
6165	SCBA Maintenance	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	100.00%
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	\$ 33,000.00	\$ 7,470.11	\$ 19,028.74	\$ 13,971.26	42.34%
6181	Station Maint related to remodel	\$ 6,000.00	\$ 2,438.37	\$ 7,695.87	\$ (1,695.87)	-28.26%
6260	Medical / Lab supply - O2, latex gloves, etc.	\$ 20,000.00	\$ 526.34	\$ 3,114.37	\$ 16,885.63	84.43%
6261	ALS Medical Expense	\$ 15,000.00	\$ -	\$ -	\$ 15,000.00	100.00%
6280	Memberships and Professional Assoc. Fees: FDAC, SCFDA, SCFCA, CCAI, Costco, Cotati Chamber of Commerce.	\$ 17,500.00	\$ -	\$ 1,731.72	\$ 15,768.28	90.10%
6400	Office Supplies: regular supplies such as paper, printer cartridges etc.	\$ 3,200.00	\$ -	\$ 151.53	\$ 3,048.47	95.26%
6401	Office Expense - Inventory such as desktop/laptop computer purchases, printers, etc.	\$ 7,000.00	\$ -	\$ -	\$ 7,000.00	100.00%
6410	Postage and shipping	\$ 2,000.00	\$ 175.21	\$ 368.05	\$ 1,631.95	81.60%
6430	Printing Services	\$ 1,000.00	\$ -	\$ 67.26	\$ 932.74	93.27%
6461	Operational Expenses	\$ 8,000.00	\$ 8,802.71	\$ 17,454.99	\$ (9,454.99)	-118.19%
6463	FPO Expenses - public education materials	\$ 4,000.00	\$ 340.00	\$ 541.35	\$ 3,458.65	86.47%
6500	Prof/Special Services - Payroll Fees	\$ 5,000.00	\$ 326.60	\$ 1,012.00	\$ 3,988.00	79.76%
6526	Dispatch Services - REDCOM	\$ 30,000.00	\$ 6,318.68	\$ 13,327.34	\$ 16,672.66	55.58%
6587	LAFCO	\$ 7,000.00	\$ -	\$ 6,961.00	\$ 39.00	0.56%
6590	Contracted FM Services	\$ 20,000.00	\$ 1,400.00	\$ 6,212.50	\$ 13,787.50	68.94%
6596	CQI Expense	\$ 10,000.00	\$ 765.00	\$ 1,615.00	\$ 8,385.00	83.85%
6605	Hiring Expenses	\$ 18,216.00	\$ -	\$ 5,472.00	\$ 12,744.00	69.96%
6610	Legal Services	\$ 20,000.00	\$ 1,562.50	\$ 16,290.30	\$ 3,709.70	18.55%
6630	Annual Audit	\$ 9,000.00	\$ -	\$ -	\$ 9,000.00	100.00%
6635	Bank and Credit Card Fees	\$ 350.00	\$ 47.85	\$ 343.36	\$ 6.64	1.90%
6650	Health Services	\$ 6,000.00	\$ 230.00	\$ 4,925.00	\$ 1,075.00	17.92%
6654	Wellness Program	\$ 7,000.00	\$ -	\$ -	\$ 7,000.00	100.00%
6800	Public Legal Notices - publishing fees (ordinances, budget/Prop IV limit, elections, etc.)	\$ 1,200.00	\$ -	\$ 1,514.00	\$ (314.00)	-26.17%
6820	Rent / Lease Equipment	\$ 7,500.00	\$ 445.61	\$ 1,779.90	\$ 5,720.10	76.27%

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

SUB-OBJ.	DESCRIPTION	BUDGETED FOR FY '23 - '24'	OCTOBER EXPENSE	FY EXPENSE TO 10/31/23	BALANCE REMAINING	BALANCE REMAINING (%)
6823	Rental hydrants/Water - hydrant use within Sonoma County Water Agency jurisdiction	\$ 700.00	\$ -	\$ -	\$ 700.00	100.00%
6880	Small tools: maintenance tools, hardware etc.	\$ 3,000.00	\$ -	\$ 29.38	\$ 2,970.62	99.02%
6881	Safety Equipment: SCBA's, hose, nozzles etc.	\$ 30,000.00	\$ -	\$ 901.77	\$ 29,098.23	96.99%
6889	Computer Software	\$ 49,215.00	\$ 6,929.58	\$ 34,716.82	\$ 14,498.18	29.46%
7000	Any Board related expense not otherwise accounted for (I.e., Special District Dinners)	\$ 600.00	\$ 75.00	\$ 75.00	\$ 525.00	87.50%
7005	Election Expense - as determined by the County Elections Office	\$ -	\$ -	\$ -	\$ -	0.00%
7120	In-Service Training - required and continuing education for all personnel and Directors	\$ 42,000.00	\$ 800.00	\$ 6,204.00	\$ 35,796.00	85.23%
7201	Gas and Oil	\$ 70,000.00	\$ 3,838.79	\$ 17,683.16	\$ 52,316.84	74.74%
7300	Transportation and Travel to training out of County, use of personal vehicle for District errands.	\$ 6,800.00	\$ 534.65	\$ (5,326.80)	\$ 12,126.80	178.34%
7320	Utilities - PG&E, garbage, water, sewage	\$ 63,000.00	\$ 5,208.67	\$ 14,092.11	\$ 48,907.89	77.63%
	TOTAL SUPPLIES AND SERVICES:	\$ 1,006,072.00	\$ 56,993.32	\$ 481,774.90	\$ 524,297.10	52.11%
7910	Long Term Loan - Princ.	\$ 57,508.31	\$ 14,310.93	\$ 28,531.59	\$ 28,976.72	50.39%
7930	Long Term Loan - Interest	\$ 6,208.49	\$ 1,618.27	\$ 3,326.81	\$ 2,881.68	46.42%
7940	Pension Obligation Bond - Principal	\$ 255,000.00	\$ -	\$ 255,000.00	\$ -	0.00%
7945	Pension Obligation Bond - Interest	\$ 129,660.50	\$ -	\$ 64,878.72	\$ 64,781.78	49.96%
	TOTAL LONG TERM DEBT:	\$ 448,377.30	\$ 15,929.20	\$ 351,737.12	\$ 96,640.18	21.55%
8510	Buildings Improvements	\$ -	\$ -	\$ -	\$ -	#DIV/0!
8511	New Capital Equipment	\$ -	\$ -	\$ -	\$ -	#DIV/0!
8540	Durable Medical Equipment	\$ -	\$ -	\$ -	\$ -	#DIV/0!
8560	New Equipment - Apparatus	\$ -	\$ -	\$ -	\$ -	#DIV/0!
8561	Equipment New - Office	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	TOTAL EQUIPMENT:	\$ -	\$ -	\$ -	\$ -	#DIV/0!

Recap Report	BUDGETED FOR FY '23 - '24'	OCTOBER TOTAL	FY TO 10/31/23	BALANCE REMAINING	BALANCE REMAINING (%)
OPERATING REVENUES	\$ 7,971,238.00	\$ 78,097.92	\$ 267,501.10	\$ 7,703,736.90	96.64%
OPERATING EXPENDITURES					
Wages/Benefits	\$ 6,285,048.00	\$ 441,805.07	\$ 2,121,726.03	\$ 4,163,321.97	66.24%
Supplies and Services	\$ 1,006,072.00	\$ 56,993.32	\$ 481,774.90	\$ 524,297.10	52.11%
Long Term Debt	\$ 448,377.30	\$ 15,929.20	\$ 351,737.12	\$ 96,640.18	21.55%
Equipment	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Totals	\$ 7,739,497.30	\$ 514,727.59	\$ 2,955,238.05	\$ 4,784,259.25	61.82%
Revenues Less Expenditures			\$ (2,687,736.95)		

RANCHO ADOBE FIRE PROTECTION DISTRICT
YEAR TO DATE BUDGET REPORT

CAPITAL IMPROVEMENTS BUDGET

SUB-OBJ.		BUDGETED FOR FY '23 - 24'	OCTOBER EXPENSE	FY EXPENSE TO 10/31/23	BALANCE REMAINING	BALANCE REMAINING (%)
9510	Buildings Improvements	\$ 853,000.00	72,498.90	\$ 929,643.08	\$ (76,643.08)	-8.99%
9511	New Capital Equipment	\$ -	0.00	\$ -	\$ -	#DIV/0!
9540	Durable Medical Equipment	\$ -	0.00	\$ -	\$ -	#DIV/0!
9560	New Equipment - Apparatus	\$ -	0.00	\$ -	\$ -	#DIV/0!
9561	Equipment New - Office	\$ -	0.00	\$ -	\$ -	#DIV/0!
	TOTAL EQUIPMENT:	\$ 853,000.00	\$ 72,498.90	\$ 929,643.08	\$ (76,643.08)	-8.99%

CURRENT ASSETS	
Summit State Bank Operating Account:	\$ 7,572.99
Summit State Bank ICS Account:	\$ 2,449,219.87
Summit State Bank Payroll Account:	\$ 8,447.99
CDARS:	\$ (123.26)
Petty Cash:	\$ 200.00
Total:	\$ 2,465,317.59
Remaining Capital Reserve Fund:	\$ (83,097.28)
Remaining Operating Reserve Fund:	\$ 2,548,414.87

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11/08/23

Cash Basis

Rancho Adobe Fire Protection District

Trial Balance

As of October 31, 2023

	Oct 31, 23	
	Debit	Credit
1010 · County of Sonoma	0.00	
1030 · Wells Fargo Checking Account	0.00	
1035 · Summit State Bank - Operating	7,572.99	
1036 · Summit State Bank - ICS	2,449,219.87	
1037 · Summit State Bank - Payroll	8,447.89	
1038 · CDARS		123.26
1090 · Petty Cash	200.00	
107 · Accounts Receivable		100.00
12000 · Undeposited Funds	0.00	
170 · Land	74,634.00	
171 · Buildings and Improvements	755,665.64	
172 · Equipment	3,848,634.88	
178 · Accum. Depreciation - Building		576,580.69
179 · Accum. Depreciation - Equipment		1,754,906.53
195 · Due From Operating Fund	1,916,890.00	
325 · Deferred Outflows	9,200,694.00	
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		2,129.35
338 · Capital Lease - Current		55,806.47
339 · Accrued Vacation - Current	0.00	
350 · Accrued Payroll	0.00	
145 · Deferred Inflow		3,987,593.00
300 · Compensated Absences		545,622.48
340 · Bonds Payable - Current		252,891.00
342 · Notes Payable - Long Term		333,267.78
345 · Bonds Payable - Noncurrent		5,357,109.00
355 · Due To Capital Improvement Fund		1,916,890.00
744 · Net Pension Liability		6,214,613.00
30000 · Opening Balance Equity	908,986.26	
320 · Unreserved-Undesignated FD Bal	8,296,682.25	
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		321.00
17 · Use of Money/Property:1700 · Interest on Cash		33,997.71
20 · Intergovernmental Revenues:2589 · State Refunds-Strike Team		79,743.38
30 · Charges/Fees for Services:3600 · Fire Marshal Services		3,829.00
30 · Charges/Fees for Services:3601 · Finance Charge/Late Fee		124.10
30 · Charges/Fees for Services:3641 · Fire Services - Casino Contract		45,012.00
30 · Charges/Fees for Services:3661 · Cost Recovery		6,306.03
30 · Charges/Fees for Services:3670 · Weed Abatement		32,355.00
40 · Miscellaneous Revenues:4040 · Misc. Revenue		50,995.62
40 · Miscellaneous Revenues:4100 · Workers Comp. Reimbursement		14,817.26
50 · Salaries and Benefits:5910 · Full-Time Personnel	1,016,943.42	
50 · Salaries and Benefits:5911 · Part-Time Staffing	47,803.41	
50 · Salaries and Benefits:5912 · Overtime	287,152.48	
50 · Salaries and Benefits:5914 · FLSA	27,749.20	
50 · Salaries and Benefits:5922 · Social Security Payroll Taxes	1,047.66	
50 · Salaries and Benefits:5923 · CalPERS	206,213.91	
50 · Salaries and Benefits:5924 · Medicare	19,528.13	
50 · Salaries and Benefits:5930 · Health Insurance	231,380.84	
50 · Salaries and Benefits:5931 · Disability Insurance	4,176.00	
50 · Salaries and Benefits:5932 · Dental Insurance	13,053.60	
50 · Salaries and Benefits:5933 · Life Insurance	1,700.79	
50 · Salaries and Benefits:5934 · Vision Insurance	1,968.48	
50 · Salaries and Benefits:5935 · Unemployment Insurance	479.53	

Rancho Adobe Fire Protection District

Trial Balance

As of October 31, 2023

	Oct 31, 23	
	Debit	Credit
50 · Salaries and Benefits:5936 · Retiree Insurance	8,700.00	
50 · Salaries and Benefits:5940 · Workers Compensation	253,828.58	
60 · Supplies & Services:6020 · Uniforms	14,576.94	
60 · Supplies & Services:6022 · Safety Clothing	4,394.24	
60 · Supplies & Services:6040 · Communications	6,047.77	
60 · Supplies & Services:6045 · Pagers & Radios	2,128.63	
60 · Supplies & Services:6060 · Food		1,628.32
60 · Supplies & Services:6080 · Household Expense	3,908.32	
60 · Supplies & Services:6100 · Property & Liability Insurance	253,541.98	
60 · Supplies & Services:6140 · Equipment Maintenance	4,060.52	
60 · Supplies & Services:6155 · Apparatus Maintenance	16,763.10	
60 · Supplies & Services:6180 · Building Maintenance	19,028.74	
60 · Supplies & Services:6181 · Station Maintenance for Remodel	7,695.87	
60 · Supplies & Services:6260 · Medical Supplies	3,114.37	
60 · Supplies & Services:6280 · Memberships	1,731.72	
60 · Supplies & Services:6400 · Office Supplies	151.53	
60 · Supplies & Services:6410 · Postage and Shipping	368.05	
60 · Supplies & Services:6430 · Printing Services	67.26	
60 · Supplies & Services:6461 · Operational Expense	17,454.99	
60 · Supplies & Services:6463 · FPO Expense	541.35	
60 · Supplies & Services:6500 · Payroll Fees	1,012.00	
60 · Supplies & Services:6526 · Dispatch Service-Redcom	13,327.34	
60 · Supplies & Services:6587 · LAFCO	6,961.00	
60 · Supplies & Services:6590 · Contracted FM Services	6,212.50	
60 · Supplies & Services:6596 · CQI Expense	1,615.00	
60 · Supplies & Services:6605 · Hiring Expense	5,472.00	
60 · Supplies & Services:6610 · Legal Services	16,290.30	
60 · Supplies & Services:6635 · Bank Fees	343.36	
60 · Supplies & Services:6650 · Health Services	4,925.00	
60 · Supplies & Services:6800 · Public Legal Notices	1,514.00	
60 · Supplies & Services:6820 · Rent/Lease Equipment	1,779.90	
60 · Supplies & Services:6880 · Small Tools Expense	29.38	
60 · Supplies & Services:6881 · Safety Equipment	901.77	
60 · Supplies & Services:6889 · Computer Software and Equipment	34,716.82	
60 · Supplies & Services:7000 · Board Expense	75.00	
60 · Supplies & Services:7120 · Training Expense	6,204.00	
60 · Supplies & Services:7201 · Fuel	17,683.16	
60 · Supplies & Services:7300 · Transportation & Travel		5,326.80
60 · Supplies & Services:7320 · Utilities	14,092.11	
75 · Other Charges:7910 · Long Term Loan-Principal	28,531.59	
75 · Other Charges:7930 · Long Term Loan-Interest	3,326.81	
75 · Other Charges:7940 · Pension Obligation Bond - Prin.	255,000.00	
75 · Other Charges:7945 · Pension Obligation Bond - Int.	64,878.72	
95 · Capital Improvements - Assets:9510 · Building Improvements	929,643.08	
TOTAL	31,359,464.03	31,359,464.03

Rancho Adobe Fire Protection District
Balance Sheet Prev Year Comparison
As of October 31, 2023

	Oct 31, 23	Oct 31, 22	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1035 · Summit State Bank - Operating	7,572.99	92,103.06	-84,530.07	-91.8%
1036 · Summit State Bank - ICS	2,449,219.87	2,621,352.73	-172,132.86	-6.6%
1037 · Summit State Bank - Payroll	8,447.89	20,190.86	-11,742.97	-58.2%
1038 · CDARS	-123.26	0.00	-123.26	-100.0%
1090 · Petty Cash	200.00	200.00	0.00	0.0%
Total Checking/Savings	2,465,317.49	2,733,846.65	-268,529.16	-9.8%
Accounts Receivable				
107 · Accounts Receivable	-100.00	0.00	-100.00	-100.0%
Total Accounts Receivable	-100.00	0.00	-100.00	-100.0%
Total Current Assets	2,465,217.49	2,733,846.65	-268,629.16	-9.8%
Fixed Assets				
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	3,848,634.88	3,848,634.88	0.00	0.0%
178 · Accum. Depreciation - Building	-576,580.69	-576,580.69	0.00	0.0%
179 · Accum. Depreciation - Equipment	-1,754,906.53	-1,754,906.53	0.00	0.0%
Total Fixed Assets	2,347,447.30	2,347,447.30	0.00	0.0%
Other Assets				
195 · Due From Operating Fund	1,916,890.00	1,916,890.00	0.00	0.0%
325 · Deferred Outflows	9,200,694.00	9,200,694.00	0.00	0.0%
Total Other Assets	11,117,584.00	11,117,584.00	0.00	0.0%
TOTAL ASSETS	15,930,248.79	16,198,877.95	-268,629.16	-1.7%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Other Current Liabilities				
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	2,129.35	2,129.35	0.00	0.0%
338 · Capital Lease - Current	55,806.47	55,806.47	0.00	0.0%
Total Other Current Liabilities	6,073,075.07	6,073,075.07	0.00	0.0%
Total Current Liabilities	6,073,075.07	6,073,075.07	0.00	0.0%
Long Term Liabilities				
145 · Deferred Inflow	3,987,593.00	3,987,593.00	0.00	0.0%
300 · Compensated Absences	545,622.48	545,622.48	0.00	0.0%
340 · Bonds Payable - Current	252,891.00	252,891.00	0.00	0.0%
342 · Notes Payable - Long Term	333,267.78	333,267.78	0.00	0.0%
345 · Bonds Payable - Noncurrent	5,357,109.00	5,357,109.00	0.00	0.0%
355 · Due To Capital Improvement Fund	1,916,890.00	1,916,890.00	0.00	0.0%
744 · Net Pension Liability	6,214,613.00	6,214,613.00	0.00	0.0%
Total Long Term Liabilities	18,607,986.26	18,607,986.26	0.00	0.0%
Total Liabilities	24,681,061.33	24,681,061.33	0.00	0.0%
Equity				
30000 · Opening Balance Equity	-908,986.26	-908,986.26	0.00	0.0%
320 · Unreserved-Undesignated FD Bal	-8,296,682.25	-8,200,779.76	-95,902.49	-1.2%
330 · Operational Reserves	2,155,346.00	2,155,346.00	0.00	0.0%
334 · Capital Reserves	1,916,890.00	1,916,890.00	0.00	0.0%
Net Income	-3,617,380.03	-3,444,653.36	-172,726.67	-5.0%

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11/08/23
Cash Basis

Rancho Adobe Fire Protection District
Balance Sheet Prev Year Comparison
As of October 31, 2023

	<u>Oct 31, 23</u>	<u>Oct 31, 22</u>	<u>\$ Change</u>	<u>% Change</u>
Total Equity	<u>-8,750,812.54</u>	<u>-8,482,183.38</u>	<u>-268,629.16</u>	<u>-3.2%</u>
TOTAL LIABILITIES & EQUITY	<u>15,930,248.79</u>	<u>16,198,877.95</u>	<u>-268,629.16</u>	<u>-1.7%</u>

Rancho Adobe Fire Protection District Profit & Loss Prev Year Comparison October 2023

	Oct 23	Oct 22	\$ Change	% Change
Ordinary Income/Expense				
Income				
17 · Use of Money/Property				
1700 · Interest on Cash	6,883.75	13.08	6,870.67	52,528.1%
Total 17 · Use of Money/Property	6,883.75	13.08	6,870.67	52,528.1%
30 · Charges/Fees for Services				
3600 · Fire Marshal Services	962.50	429.00	533.50	124.4%
3601 · Finance Charge/Late Fee	56.03	0.00	56.03	100.0%
3641 · Fire Services - Casino Contract	0.00	57,512.00	-57,512.00	-100.0%
3661 · Cost Recovery	1,278.99	1,190.16	88.83	7.5%
3670 · Weed Abatement	14,715.00	0.00	14,715.00	100.0%
Total 30 · Charges/Fees for Services	17,012.52	59,131.16	-42,118.64	-71.2%
40 · Miscellaneous Revenues				
4040 · Misc. Revenue	41,793.13	2,950.00	38,843.13	1,316.7%
4100 · Workers Comp. Reimbursement	12,408.52	0.00	12,408.52	100.0%
4102 · Donations or Reimbursements	0.00	100.00	-100.00	-100.0%
Total 40 · Miscellaneous Revenues	54,201.65	3,050.00	51,151.65	1,677.1%
Total Income	78,097.92	62,194.24	15,903.68	25.6%
Gross Profit	78,097.92	62,194.24	15,903.68	25.6%
Expense				
50 · Salaries and Benefits				
5910 · Full-Time Personnel	253,640.14	227,376.20	26,263.94	11.6%
5911 · Part-Time Staffing	15,658.36	35,374.61	-19,716.25	-55.7%
5912 · Overtime	73,514.01	37,625.30	35,888.71	95.4%
5914 · FLSA	7,410.07	9,483.57	-2,073.50	-21.9%
5922 · Social Security Payroll Taxes	592.97	505.08	87.89	17.4%
5923 · CalPERS	52,312.01	43,608.21	8,703.80	20.0%
5924 · Medicare	4,813.43	4,430.33	383.10	8.7%
5930 · Health Insurance	28,932.00	27,967.72	964.28	3.5%
5931 · Disability Insurance	841.00	841.00	0.00	0.0%
5932 · Dental Insurance	2,719.50	2,443.21	276.29	11.3%
5933 · Life Insurance	659.49	335.53	323.96	96.6%
5934 · Vision Insurance	410.10	478.45	-68.35	-14.3%
5935 · Unemployment Insurance	301.99	94.21	207.78	220.6%
Total 50 · Salaries and Benefits	441,805.07	390,563.42	51,241.65	13.1%
60 · Supplies & Services				
6020 · Uniforms	1,678.70	239.79	1,438.91	600.1%
6022 · Safety Clothing	3,220.09	85.48	3,134.61	3,667.1%
6040 · Communications	1,679.67	1,627.12	52.55	3.2%
6045 · Pagers & Radios	990.68	782.69	207.99	26.6%
6060 · Food	21.87	35.01	-13.14	-37.5%
6080 · Household Expense	274.76	585.07	-310.31	-53.0%
6100 · Property & Liability Insurance	101.48	1,803.97	-1,702.49	-94.4%
6140 · Equipment Maintenance	86.42	170.76	-84.34	-49.4%
6155 · Apparatus Maintenance	703.98	1,407.03	-703.05	-50.0%
6180 · Building Maintenance	7,470.11	1,770.90	5,699.21	321.8%
6181 · Station Maintenance for Remodel	2,438.37	0.00	2,438.37	100.0%
6260 · Medical Supplies	526.34	295.37	230.97	78.2%
6400 · Office Supplies	0.00	28.16	-28.16	-100.0%
6410 · Postage and Shipping	175.21	76.80	98.41	128.1%
6461 · Operational Expense	8,802.71	4,150.00	4,652.71	112.1%
6463 · FPO Expense	340.00	913.30	-573.30	-62.8%
6500 · Payroll Fees	326.60	321.20	5.40	1.7%
6526 · Dispatch Service-Redcom	6,318.68	0.00	6,318.68	100.0%
6590 · Contracted FM Services	1,400.00	3,650.00	-2,250.00	-61.6%
6596 · CQI Expense	765.00	0.00	765.00	100.0%
6605 · Hiring Expense	0.00	899.00	-899.00	-100.0%
6610 · Legal Services	1,562.50	682.50	880.00	128.9%

9:36 AM
 11/08/23
 Cash Basis

Rancho Adobe Fire Protection District Profit & Loss Prev Year Comparison October 2023

	Oct 23	Oct 22	\$ Change	% Change
6635 · Bank Fees	47.85	29.49	18.36	62.3%
6650 · Health Services	230.00	0.00	230.00	100.0%
6820 · Rent/Lease Equipment	445.61	646.89	-201.28	-31.1%
6880 · Small Tools Expense	0.00	287.94	-287.94	-100.0%
6881 · Safety Equipment	0.00	1,878.15	-1,878.15	-100.0%
6889 · Computer Software and Equipment	6,929.58	10,789.85	-3,860.27	-35.8%
7000 · Board Expense	75.00	270.00	-195.00	-72.2%
7120 · Training Expense	800.00	1,865.00	-1,065.00	-57.1%
7201 · Fuel	3,838.79	8,252.31	-4,413.52	-53.5%
7300 · Transportation & Travel	534.65	4,565.22	-4,030.57	-88.3%
7320 · Utilities	5,208.67	5,064.26	144.41	2.9%
Total 60 · Supplies & Services	56,993.32	53,173.26	3,820.06	7.2%
75 · Other Charges				
7910 · Long Term Loan-Principal	14,310.93	13,882.25	428.68	3.1%
7930 · Long Term Loan-Interest	1,618.27	2,046.95	-428.68	-20.9%
Total 75 · Other Charges	15,929.20	15,929.20	0.00	0.0%
85 · Capital Assets				
8510 · Building Improvements	0.00	2,559.34	-2,559.34	-100.0%
8560 · New Equipment - Apparatus	0.00	2,252.27	-2,252.27	-100.0%
Total 85 · Capital Assets	0.00	4,811.61	-4,811.61	-100.0%
95 · Capital Improvements - Assets				
9510 · Building Improvements	72,498.90	0.00	72,498.90	100.0%
Total 95 · Capital Improvements - Assets	72,498.90	0.00	72,498.90	100.0%
Total Expense	587,226.49	464,477.49	122,749.00	26.4%
Net Ordinary Income	-509,128.57	-402,283.25	-106,845.32	-26.6%
Net Income	-509,128.57	-402,283.25	-106,845.32	-26.6%

Rancho Adobe Fire Protection District Profit & Loss by Class

October 2023

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	Capital Improvements	Operating	TOTAL
Ordinary Income/Expense			
Income			
17 · Use of Money/Property	0.00	6,883.75	6,883.75
1700 · Interest on Cash			
Total 17 · Use of Money/Property	0.00	6,883.75	6,883.75
30 · Charges/Fees for Services			
3600 · Fire Marshal Services	0.00	962.50	962.50
3601 · Finance Charge/Late Fee	0.00	56.03	56.03
3661 · Cost Recovery	0.00	1,278.99	1,278.99
3670 · Weed Abatement	0.00	14,715.00	14,715.00
Total 30 · Charges/Fees for Services	0.00	17,012.52	17,012.52
40 · Miscellaneous Revenues			
4040 · Misc. Revenue	0.00	41,793.13	41,793.13
4100 · Workers Comp. Reimbursement	0.00	12,408.52	12,408.52
Total 40 · Miscellaneous Revenues	0.00	54,201.65	54,201.65
Total Income	0.00	78,097.92	78,097.92
Gross Profit			
Expense			
50 · Salaries and Benefits			
5910 · Full-Time Personnel	0.00	253,640.14	253,640.14
5911 · Part-Time Staffing	0.00	15,658.36	15,658.36
5912 · Overtime	0.00	73,514.01	73,514.01
5914 · FLSA	0.00	7,410.07	7,410.07
5922 · Social Security Payroll Taxes	0.00	592.97	592.97
5923 · CalPERS	0.00	52,312.01	52,312.01
5924 · Medicare	0.00	4,813.43	4,813.43
5930 · Health Insurance	0.00	28,932.00	28,932.00
5931 · Disability Insurance	0.00	841.00	841.00
5932 · Dental Insurance	0.00	2,719.50	2,719.50
5933 · Life Insurance	0.00	659.49	659.49
5934 · Vision Insurance	0.00	410.10	410.10
5935 · Unemployment Insurance	0.00	301.99	301.99
Total 50 · Salaries and Benefits	0.00	441,805.07	441,805.07
60 · Supplies & Services			
6020 · Uniforms	0.00	1,678.70	1,678.70
6022 · Safety Clothing	0.00	3,220.09	3,220.09
6040 · Communications	0.00	1,679.67	1,679.67
6045 · Pagers & Radios	0.00	990.68	990.68
6060 · Food	0.00	21.87	21.87
6080 · Household Expense	0.00	274.76	274.76

Rancho Adobe Fire Protection District Profit & Loss by Class October 2023

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	Capital Improvements	Operating	TOTAL
6100 · Property & Liability Insurance	0.00	101.48	101.48
6140 · Equipment Maintenance	0.00	86.42	86.42
6155 · Apparatus Maintenance	0.00	703.98	703.98
6180 · Building Maintenance	0.00	7,470.11	7,470.11
6181 · Station Maintenance for Remodel	0.00	2,438.37	2,438.37
6260 · Medical Supplies	0.00	526.34	526.34
6410 · Postage and Shipping	0.00	175.21	175.21
6461 · Operational Expense	0.00	8,802.71	8,802.71
6463 · FPO Expense	0.00	340.00	340.00
6500 · Payroll Fees	0.00	326.60	326.60
6526 · Dispatch Service-Redcom	0.00	6,318.68	6,318.68
6590 · Contracted FM Services	0.00	1,400.00	1,400.00
6596 · CQI Expense	0.00	765.00	765.00
6610 · Legal Services	0.00	1,562.50	1,562.50
6635 · Bank Fees	0.00	47.85	47.85
6650 · Health Services	0.00	230.00	230.00
6820 · Rent/Lease Equipment	0.00	445.61	445.61
6889 · Computer Software and Equipment	0.00	6,929.58	6,929.58
7000 · Board Expense	0.00	75.00	75.00
7120 · Training Expense	0.00	800.00	800.00
7201 · Fuel	0.00	3,838.79	3,838.79
7300 · Transportation & Travel	0.00	534.65	534.65
7320 · Utilities	0.00	5,208.67	5,208.67
Total 60 · Supplies & Services	0.00	56,993.32	56,993.32
75 · Other Charges			
7910 · Long Term Loan-Principal	0.00	14,310.93	14,310.93
7930 · Long Term Loan-Interest	0.00	1,618.27	1,618.27
Total 75 · Other Charges	0.00	15,929.20	15,929.20
95 · Capital Improvements - Assets			
9510 · Building Improvements	72,498.90	0.00	72,498.90
Total 95 · Capital Improvements - Assets	72,498.90	0.00	72,498.90
Total Expense	72,498.90	514,727.59	587,226.49
Net Ordinary Income	-72,498.90	-436,629.67	-509,128.57
Net Income	-72,498.90	-436,629.67	-509,128.57

Rancho Adobe Fire Protection District

11000 Main Street
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Penngrove, California 94951

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**MINUTES OF THE FINANCE COMMITTEE MEETING
OCTOBER 27, 2023 — 9:30 A.M.
PENNGROVE FIRE STATION - 11000 MAIN STREET
PENNGROVE, CALIFORNIA**

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

Committee Chairman, Mark Hemmendinger, called the Finance Meeting to order at 9:35 a.m. The agenda for this meeting was posted on October 24, 2023.

Directors Present: Mark Hemmendinger, Bob Moretti, Ray Peterson

Staff Present: Chief Veliquette, Herb Wandel, Jennifer Bechtold

Minutes Conducted by: Jennifer Bechtold

II. 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 Presentations

Blair Aas from SCI Consulting presented an overview of the fire impact fee nexus study he was asked to research for the fire district. The study will help fund the financial impact of new developments on the District's fire system. Mr. Aas reviewed how the program works and the ways in which the funds can be used to assist the District. The cost of the study is \$19,470.00.

III. FINANCIAL OFFICERS REPORT

A. Review of Board Financial Policies 7010, 7020, 7030, 7040, 7050

The committee reviewed the current financial policies and made amendments to outdated information. Chief Veliquette will provide a copy with the proposed changes to the committee for final review and then to the full Board at the November 15th meeting.

B. Discussion on YTD Overtime Expenditures


The committee discussed some of the challenges we are facing regarding the overtime and payroll budget. With very few strike teams this fire season, while our revenues will be less, the overtime budget will also be slightly offset as well. A more thorough review will take place following commencement of the first half of the of the fiscal year.

III. ADJOURNMENT

With no further business to discuss, the finance committee meeting was adjourned at 11:25 a.m.

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

Respectfully submitted,



Jennifer Bechtold, Board Clerk

NEW BUSINESS

**RESOLUTION R-5:
INSPECTION OF
CERTAIN
OCCUPANCIES**



Rancho Adobe Fire District

Staff Report

Date: November 8, 2023

Topic: Resolution R-5 acknowledging Fire Chief's report regarding Inspection of occupancies pursuant to Health and Safety Codes 13146.2 and 13146.3

Recommendation:

Staff recommends the Board of Directors acknowledge the Fire Chief's report in accordance with Health and Safety Code 13146.4

Background:

"Every city and county fire department and fire district providing fire protection services is required to inspect every building used as a public or private school and certain group occupancies annually for compliance with building standards" of the following occupancies:

California Senate Bill 1205, approved on September 27, 2018, added Section 13146.4 to the Health and Safety Code, which requires every city and county fire department and every fire district conducting these inspections to submit an annual compliance report to its administering authority.

EDUCATIONAL GROUP E OCCUPANCIES:

Educational Group E occupancies are generally those public and private schools used by more than six persons at any one time for educational purposes through the 12th grade. The Rancho Adobe Fire District has identified 14 Group E occupancies.

During the 2023 calendar year, the Rancho Adobe Fire District completed the annual inspections of 13 Group E occupancies, buildings, structures, or facilities. This is a compliance rate of 93% for this reporting period.

RESIDENTIAL GROUP R OCCUPANCIES:

For the purposes of this Resolution, Residential Group R occupancies are generally those occupancies containing sleeping units, including hotels, motels, apartments (three units or more), etc., as well as other residential occupancies (including several residential care facilities). These residential care facilities have several different sub-classifications, and they may contain residents or clients with a range of needs, including those related to custodial care, mobility impairments, cognitive disabilities, etc. The residents may also be non-ambulatory or bedridden. Within the Rancho Adobe Fire District are 61 Group R (and their associated sub-categories) occupancies of this nature.

During the calendar year of 2023, the Rancho Adobe Fire District completed the annual

inspections of 14 Group R occupancies, buildings, structures, and facilities. This is a compliance rate of 23% for this reporting period.

2023 YTD (CURRENT)		
Occupancy	Total Required	Total Completed
E - Schools	14	13
R-Residential	61	14

Financial Impact:

None

Options:

1. Approve Resolution R-5 acknowledging annual required reporting of certain occupancy inspections.
2. Adopt Resolution R-5 and request the Chief to develop a work plan to meet compliance requirements of SB 1205.

Approved by:



Jeff Veliquette
Fire Chief

Attachments: Resolution R-5

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE RANCHO ADOBE FIRE PROTECTION DISTRICT, COUNTY OF SONOMA, STATE OF CALIFORNIA, ACKNOWLEDGING RECEIPT OF A REPORT MADE BY THE FIRE CHIEF OF THE RANCHO ADOBE FIRE DISTRICT REGARDING THE INSPECTION OF CERTAIN OCCUPANCIES REQUIRED TO PERFORM ANNUAL INSPECTIONS IN SUCH OCCUPANCIES PURSUANT TO SECTIONS 13146.2 AND 13146.3 OF THE CALIFORNIA HEALTH AND SAFETY CODE

WHEREAS, California Health & Safety Code Section 13146.4 was added in 2018 and became effective on September 27, 2018; and,

WHEREAS, California Health & Safety Code Sections 13146.2 and 13146.3 requires all fire departments, including the Rancho Adobe Fire District, that provide fire protection services to perform annual inspections in every building used as a public or private school, hotel, motel, lodging house, apartment house, and certain residential care facilities for compliance with building standards, as provided and,

WHEREAS, California Health & Safety Code Section 13146.2 requires all fire departments, including the Rancho Adobe Fire District, that provide fire protection services to report annually to its administering authority on its compliance with Sections 13146.2 and 13146.3 and,

WHEREAS, the Board of Directors of the Rancho Adobe Fire District intends this Resolution to fulfill the California Health & Safety Code requirements regarding the acknowledgment of the Rancho Adobe Fire District's compliance with California Health and Sections 13146.2 and 13146.3.

NOW, THEREFORE, BE IT RESOLVED by the Board of the Rancho Adobe Fire District that said Board expressly acknowledges the measure of compliance of the Rancho Adobe Fire District with California Health and Safety Code Sections 13146.2 and 13146.3 in the area encompassed by the Rancho Adobe Fire District, as follows:

A. EDUCATIONAL GROUP E OCCUPANCIES:

Educational Group E occupancies are generally those public and private schools used by more than six persons at any one time for educational purposes through the 12th grade. Within the Rancho Adobe Fire District are 14 Group E occupancies, buildings, structures or facilities.

During the 2023 calendar year, the Rancho Adobe Fire District completed the annual inspections of 13 Group E occupancies, buildings, structures, or facilities. This is a compliance rate of 93% for this reporting period.

Additional note items regarding this compliance rate can be found in the accompanying staff report for this Resolution.

B. RESIDENTIAL GROUP R OCCUPANCIES:

For the purposes of this Resolution, Residential Group R occupancies are generally those occupancies containing sleeping units, including hotels, motels, apartments (three units or more), etc., as well as other residential occupancies (including a number of residential care facilities). These residential care facilities have a number of different sub-classifications, and they may contain residents or clients with a range of needs, including those related to custodial care, mobility impairments, cognitive disabilities, etc. The residents may also be non-ambulatory or bedridden. Within the Rancho Adobe Fire District, there lie 61 Group R (and their associated sub-categories) occupancies of this nature.

During the calendar year 2023, the Rancho Adobe Fire District completed the annual inspections of 14 Group R occupancies, buildings, structures, and facilities. This is a compliance rate of 23% for this reporting period.

Additional note items regarding this compliance rate can be found in the accompanying staff report for this Resolution.

The foregoing resolution was introduced this 15th day of November 2023, by Director _____ who moved its adoption, and seconded by Director _____, and adopted on a roll call vote by the following vote:

Director Herman _____ Director Moretti _____ Director Peterson _____
Director Howell _____ Director Hemmendinger _____
Director Proteau _____ Director Gadoua _____

AYES: _____ NOES: _____ ABSTAIN: _____ ABSENT: _____

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

CHAIR

Attest: _____
Clerk of the Board

DISCUSSION ON FIRE IMPACT STUDY



Rancho Adobe Fire District

Staff Report

Date: November 1, 2023

Topic: Fire Impact Fee Nexus Study and Related Consulting Services

Recommendation:

Board is requested to accept staff's recommendation to enter into an agreement for consulting services with SCI Consulting in an amount not to exceed \$20,000.

Background:

The District would like to establish a fire impact fee program to fund the impact of new development on the District's fire system. In order to establish such a program, the District must draw a Nexus between the fee and the impact or need to the District. The Nexus study will do just that.

The Nexus Study would establish the legal and policy basis for imposing a fire impact fee on new residential and non-residential development within the District. Specifically, the Nexus Study and the updated fee program will comply with the substantive and procedural requirements of the Mitigation Fee Act ("Act").

The Fire Impact Fee may only be imposed by a Land Use Authority, in the case of the District it is the County of Sonoma and the City of Cotati. Once the District Board approves the Fire Impact Fee, the County and City would be required to adopt a resolution that would impose the fee's on the Districts behalf.

The Fire Impact fee would be imposed upon new development within the District in order to fund facilities, apparatus and infrastructure that will be needed in the future to handle the impact of additional development.

Sonoma Valley Fire District and Sonoma County Fire District have both utilized SCI Consulting for such services in 2021 with favorable outcomes.

Financial Impact:

The funding derived from the Fire Impact Fee program will assist in providing necessary facilities, apparatus and infrastructure as future development increases demands on our service.

Options:

1. Approve Staff's recommendation
2. Do not approve Staff's recommendation

Approved by:

Jeff Veliquette
Fire Chief

Attachments: Proposal for Fire Impact Fee Nexus Study and Related Consulting Services

Thursday, October 26, 2023

Submitted via Email

jveliquette@rafd.org

Jeff Veliquette, Fire Chief
Rancho Adobe Fire Protection District
11000 Main Street
Penngrove, CA 94951

Re: Proposal for Fire Impact Fee Nexus Study and Related Consulting Services

Dear Chief Veliquette:

SCI Consulting Group ("SCI") is pleased to submit for your review this proposal to provide a Fire Impact Fee Nexus Study ("Nexus Study") for the Rancho Adobe Fire Protection District ("District"). We understand that the District would like to establish a fire impact fee program to fund the financial impact of new development on the District's fire system.

The Nexus Study would establish the legal and policy basis for imposing a fire impact fee on new residential and nonresidential development within the District. Specifically, the Nexus Study and the updated fee program will comply with the substantive and procedural requirements of the Mitigation Fee Act ("Act"), which are as follows:

1. Identify the purpose of the fee.
2. Identify the use to which the fee is to be put.
3. Determine how there is a reasonable relationship between the fee's use and the type of development project on which the fee is imposed ("benefit relationship").
4. Determine how there is a reasonable relationship between the need for the facilities and the type of development project on which the fee is imposed ("impact or need relationship").
5. Determine how there is a reasonable relationship between the amount of the fee and the cost of the facilities or portion of the facilities attributable to the development on which the fee is imposed ("rough proportional relationship").

SCI has been serving California public agencies for over 38 years. We firmly believe that our extensive expertise with impact fee programs, the County of Sonoma, and other fire protection funding mechanisms offers the District the best opportunity to establish a new fire impact fee program in the timeliest, legally compliant, and defensible manner. Our approach to the Nexus Study would be based on close interaction and coordination with District staff and other key stakeholders. If selected, SCI Consulting Group would provide comprehensive services in a manner that limits the time and resources of the District.

The Nexus Study would likely use open-ended facilities standard methodology. Under this widely used method, the District's ratio of existing fire facilities, vehicles, and equipment to new development establishes a facility standard for determining new development's fair share of the cost to improve and expand the District's fire system. These costs are then applied to different land use categories in proportion to the need they create for fire services to establish a cost/fee per square foot. This methodology is widely accepted and provides the District with maximum flexibility in the use of the fee proceeds and longevity of the fee program. We will also justify a portion of the District apparatus/vehicle replacement schedule to be funded by the fire impact fee.

The Nexus Study would also detail the procedural requirements for adoption of the Nexus Study and the proposed fire impact fee program ("fee program") by the County of Sonoma ("County") and the City of Cotati. Also, the Act contains specific requirements for the annual administration of the fee program.

We look forward to the opportunity to assist the District with this important project and stand ready to proceed. If you would like to discuss any aspect of our proposal, please get in touch with me. I can be reached at 707-816-9101 or via email at blair.aas@sci-cg.com.

Sincerely,

A handwritten signature in black ink that reads "Blair Aas". The signature is written in a cursive, slightly slanted style.

Blair E. Aas
Principal - Director

cc: Melanie Lee, SCI Consulting Group

QUALIFICATIONS

Established in 1985 in Fairfield, California, **SCI Consulting Group**, a California Corporation, is a recognized public finance consulting firm with leading expertise in assisting California public agencies with local funding of public services and improvements. We also possess industry-leading expertise with the important legal and procedural requirements for establishing development impact fee programs, Community Facilities Districts, Benefit Assessment Districts, and other local financing mechanisms. SCI has prepared over 200 development impact fee nexus studies and facility financing plans. SCI has also formed and annually administers nearly 1,000 special taxes, assessments, and fees over 200 public agencies throughout the State.

Blair Aas, Director of Planning Services, will serve as the project manager and the District's primary point of contact. Blair is a recognized expert on development impact fees and has served California public agencies as an impact fee consultant for over 22 years. His professional qualifications and a list of relevant project experience are provided at the end of this proposal.

SCI FIRE AGENCY CLIENTS (partial list) *

Anderson Valley FD	El Medio FPD	Rodeo-Hercules FPD
Anderson FPD	Georgetown FPD	San Miguel Consolidated FPD
Auberry Fire CSA50	Greenfield FPD	Shasta Lake FPD
Calaveras Consolidated FPD	Groveland CSD	Sonoma County FPD
Cameron Park CSD	Higgins FPD	Sonoma Valley FPD
Carmel Valley FPD	Hopland FPD	South Lake County FPD
City of Berkeley FD	Lake Valley FPD	South Placer FPD
City of Manteca	Little Lake FPD	Spalding CSD
City of Placentia	Loomis FPD	Templeton CSD
City of Santa Barbara FD	Mi-Wuk/Sugar Pine FPD	Truckee FPD
County of Santa Barbara FD	Mokelumne FPD	Twain Harte CSD
County of Placer	Monterey County Regional FD	Ukiah Valley Fire Authority
Cordelia FPD	Newcastle FPD	Vacaville FPD
Cosumnes CSD	Nevada County Consolidated FPD	Valley Center FPD
Delta FPD	North County FPD	West Patton Village CSD
Diamond-Springs El Dorado FPD	North San Juan FPD	Wilton FPD
Dixon FPD	Penn Valley FPD	Wheatland Fire Authority
Dunnigan FPD	Penryn FPD	Williams Fire Protection Authority
Doyle FPD	Pioneer FPD	
East Contra Costa FPD	Redwood Valley-Calpella FD	
El Dorado County FPD	Rescue FPD	
El Dorado Hills FD	River Delta Fire District	

* Fire impact fee programs are bolded.

REFERENCES

Mark Heine, Fire Chief
Sonoma County Fire District
8200 Old Redwood Highway
Windsor, CA 95492
(707) 838-1170
mheine@Sonomacountyfd.org

Kevin McKechnie, Fire Chief
Truckee Fire Protection District
10049 Donner Pass Road
Truckee, CA, 96161
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kevinmckechnie@truckeefire.org

Steve Akre, Fire Chief
Sonoma Valley Fire District
630 2nd Street West
Sonoma, CA 95476
(707) 996-2102
stevea@svfra.org

Kyle Packham, Advocacy/Public Affairs Director
California Special Districts Association
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Mark Duerr, Fire Chief
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Jeff Meston, Executive Director
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ewalder@wmfire.org

Jim Comisky, President
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808 R Street, Suite 209
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(707) 245-1911
jcomisky@southlakecountyfire.org

WORK PLAN AND APPROACH

Based on our current understanding of the project, the technical analysis and services needed by the District, we propose the following scope of work and approach:

Task 1: Initial Research and Planning

SCI will first coordinate a pre-kick-off meeting to discuss the process of gathering all the available data and capital inventory needed for the project. SCI will review applicable County ordinances, the District's Fire Facilities Master Plan, Capital Improvement Plan, and other technical studies and plans related to the funding of the fire facilities, vehicles, and equipment. SCI and the District will then hold a project kickoff video conference to discuss the District's goals and objectives and the proposed methodologies and approaches used to determine the fee. We will also discuss the process of gathering all the available data and fire system inventory needed for the project.

SCI understands that the District will provide an inventory of its fire facilities, apparatus, vehicles, equipment, associated replacement value, and other statistical data. At the project kickoff meeting, SCI and District staff will develop a detailed timeline, task list, and deliverables for the project.

Task Deliverable(s):

- Information and data request list
- Project kickoff meeting (Virtual)
- Project timeline

Task 2: Impact Analysis and Fee Determination

Utilizing the information gathered in Task 1, SCI will determine the maximum fire impact fees to allow the District to expand the fire system to maintain its existing level of service. SCI will determine the District's existing service population and establish a growth projection. The fee cost components will likely include facilities (land, stations, and other buildings), apparatus (engines, ambulances, and other vehicles), and equipment (ancillary and station). Upon completion of the initial cost allocation and fee determination, SCI will meet virtually with District staff to review the technical analysis, key findings, and recommendations and make any necessary adjustments. SCI and the District will need to maintain a productive dialogue throughout this process to ensure cost allocation methodologies are technically defensible and comply with the requirements of the Act.

Task Deliverable(s):

- Project meeting (Virtual)
- Preliminary findings

Task 3: Nexus Study Administrative Review Draft

SCI will then prepare a draft Nexus Study Report for administrative review and comment. The Nexus Study will include a summary of the fee methodology approach, along with technical analysis and documentation to support the maximum fire impact fee. The Nexus Study will also provide the required findings to demonstrate compliance with the nexus requirements of the Act and recent [AB 602 requirements](#). (Click on the link for more information.) Furthermore, the Nexus Study will summarize the adoption, accounting, reporting, and transparency requirements of the Act for implementation and annual administration of the new fee program.

Task Deliverable(s):

- Nexus Study Administrative Review Draft (PDF)
- Project meeting (Virtual)

Task 4: Public Review Draft and Stakeholder Outreach

After a review by District staff, SCI will revise the administrative draft according to one set of consolidated comments from the District. SCI will then provide a Public Review Draft of the Nexus Study and present it and the proposed fee program, as necessary, before the County Board of Supervisors, the building industry, area developers, and other key stakeholders as necessary. A PowerPoint presentation will be prepared for each meeting to succinctly present the fee program and its relation to the District's plans.

SCI can assure the District that readers will find the Nexus Study easy to read, calculations easy to follow, and assumptions well supported and documented.

Task Deliverable(s):

- Nexus Study Public Review Draft (PDF)
- Project meeting (Virtual)
- Outreach presentations (PPT)

Task 5: Nexus Study Final Report and District Board Approval

After incorporating input from the various stakeholders, SCI will make any necessary changes based on one set of consolidated comments from the District and the County and provide a Nexus Study Final Report. SCI will also review and present the Nexus Study and fee program before the District Board and the public for approval. SCI will also make any revisions to the Nexus Study Final Report, if any, requested by the District Board. SCI will also provide the District with a draft resolution, notice of public hearing, and submittal report for the approval of the fee program.

Task Deliverable(s):

- Nexus Study Final Report (PDF)
- List of fire impact fees of comparable jurisdictions
- District Board presentation (PPT)
- Draft notice of public hearing (MS Word)
- Draft approval resolution (MS Word)
- Project meeting (Virtual)
- District Board meeting attendance (In-Person)

Task 6: County Board of Supervisors Adoption

Upon approval of the fee program by the District Board, SCI will also review and present the Nexus Study and fee program before County staff, the County Counsel, and eventually the County Board of Supervisors and the public for adoption of the fee program in the unincorporated areas of the District.

Task Deliverable(s):

- County Board presentation (PPT) if necessary
- Liaison with and assistance to County staff and County Counsel
- Project meeting (Virtual)
- County Board meeting attendance (In-Person)

Task 7: City Council Adoption

Upon approval of the fee program by the District Board, SCI will also review and present the Nexus Study and fee program before City staff, the City Attorney, and eventually the City Council and the public for adoption of the fee program with the City's boundaries.

Task Deliverable(s):

- City Council presentation (PPT) if necessary
- Liaison with and assistance to City staff and City Attorney

- Project meeting (Virtual)
- City Council meeting attendance (In-Person)

Task 8: On-Going Fee Administration Guidance

At SCI, our work doesn't end with the adoption of the Nexus Study and fee program. After adopting the fee program, SCI will hold a complimentary virtual meeting with responsible District staff to guide them in the implementation and annual administration of the fee program. SCI is also available for ongoing questions regarding the collection, accounting, reporting, transparency, and use of the fee revenue. Involved questions or tasks requiring more than an hour of effort at any time may be invoiced at our current hourly billing rate.

Task Deliverable(s):

- Complimentary implementation and fee administration training session (Virtual)
- On-going fee program administration advisory services

In-Person Meetings. The Work Plan anticipates the need for at least three (3) in-person meetings – one District Board meeting, one County Board of Supervisor's meeting, and one City Council meeting. At the discretion of the District, SCI will attend additional in-person meetings at our billing rate per meeting. All other project meetings, stakeholder outreach meetings, and presentations will be conducted remotely via video or conference.

DISTRICT RESOURCES

SCI will carry out all tasks specified in the Work Plan and any other related services, as appropriate, for preparation of the Nexus Study. The District would be responsible for the following:

- Meet or participate in video or voice conference calls periodically with SCI as needed.
- Provide information and documentation regarding the District's Fire Master Plan, capital improvement plan, service call data, inventory of existing facilities, apparatus, vehicles, and equipment, estimate their associated replacement value, and additional data as requested.
- Information on planned future development in the fee program area.
- Designate a District point of contact with authority to act on its behalf regarding the Work Plan.
- Assist with planning, review, and coordination of action items.

PROJECT TIMELINE

We anticipate that the preparation of the Public Review Nexus Study will take approximately two months. The timeline will, in part, depend on the availability of the requested data and information from the District. District approval of the new fee program could occur the following month or subsequent month, depending on the District Board's meeting calendar and ability to satisfy the 30-day notice requirement. The County Board of Supervisors and the City Council could adopt the fee program the following month or subsequent month or two. As the Act requires, the new fire impact fee may become effective 60 days after adoption. Therefore, the fire impact fee could become effective as early as September 2024, assuming the project commences by December 1, 2023. A more detailed timeline, task list, and deliverables will be developed at the project kickoff meeting in Task 1.

ACCOUNTABILITY AND WARRANTIES

Our approach to the Nexus Study would be based on close interaction and coordination with District staff, County staff, and other key stakeholders. If selected, SCI would provide comprehensive services that limit the District's time and resources by following solid project management principles. We will ensure that the project deliverables will be of the highest quality, legally defensible, and timely and on budget.

The District or SCI may end the engagement without cause with reasonable written notice. In the event that the engagement is canceled, payment shall still be due for all work performed, including any portion of a task, by SCI through the date of the notification of cancellation.

OTHER INFORMATION

Employment Policies. SCI Consulting Group ensures compliance with all civil rights laws and other related statutes. SCI does not and shall not discriminate against any employee in the workplace, against any applicant for such employment, or against any other person because of race, religion, sex, color, national origin, handicap, age, or any other arbitrary basis.

Conflict of Interest Statements. SCI has no known past, ongoing, or potential conflicts of interest for working with the District, performing the Work Plan, or any other service for this project.

Independent Contractor. SCI shall perform all services included in this proposal as an independent contractor if selected.

Insurance Requirements. SCI carries professional errors and omissions insurance in the amount of \$2 million per occurrence and \$2 million aggregate. SCI also carries general liability insurance in the amount of \$2 million per occurrence and \$4 million aggregate. SCI will provide proof of insurance upon request.

PROJECT TEAM

If selected, Blair Aas, Director of Planning Services, would serve as the project manager and principal-in-charge. Melanie Lee, Senior Consultant, would also be minimally involved with the technical analysis and preparation of the Nexus Study. No subconsultants will be needed for the project. The two of them do not have any work commitments that would interfere with their responsiveness and ability to complete the project within a reasonable timeframe.

Blair Aas' professional qualifications and a list of relevant project experience are provided at the end of this proposal.

FEE SCHEDULE / MANNER OF PAYMENT

In consideration of the work accomplished, as outlined in the Work Plan, SCI shall be compensated as detailed below. Our professional fees are based on our understanding of the District's needs and the level of effort we expect is necessary to complete the Work Plan successfully.

TASK	FIXED FEE
Task 1: Initial Research and Planning	\$1,780
Task 2: Impact Analysis and Fee Determination	\$3,150
Task 3: Nexus Study Administrative Review Draft	\$2,690
Task 4: Public Review Draft and Stakeholder Outreach	\$1,120
Task 5: Nexus Study Final Report and District Board Approval	\$3,630
Task 6: County Board of Supervisors Adoption	\$2,720
Task 7: County Board of Supervisors Adoption	\$3,630
Task 8: On-Going Fee Administration Guidance	No Charge*
SUBTOTAL	\$18,720
Incidental Costs (NTE)	\$750
TOTAL PROJECT	\$19,470

The Work Plan includes up to three (3) in-person meetings. As necessary and at the discretion of the District, SCI will attend additional in-person meetings at the billing rate of \$1,050 per meeting. All other project meetings, stakeholder outreach meetings, and presentations will be conducted remotely via video or voice conference. Video and voice conferences are not considered in-person meetings in the Work Plan.

Customary incidental expenses, including travel, lodging, printing, postage, data, or other out-of-pocket costs, shall be billed at actual cost plus 10% not to exceed \$750 without prior authorization from the District. Mileage expenses shall be billed at the IRS-approved rate.

After completing each task, SCI shall submit an invoice for the work performed. Payments shall be due and payable upon submitting an invoice for each completed task.

Involved questions or requested information in Task 8 requiring more than an hour of effort may be invoiced at our current hourly billing rate.

Note: The fire impact fees justified by the Nexus Study will include and recover the costs associated with preparing the Nexus Study and related consulting services.

PROJECT RESUME BLAIR AAS, DIRECTOR
Impact Fee Consultant, Principal-in-Charge

EDUCATION HIGHLIGHTS

Bachelor of Arts, Economics
Boise State University

AFFILIATIONS

City of Vacaville Parks and
Recreation Commission
California Special Districts
Association (CSDA)
CSDA Legislative Committee,
Member
California Society of Municipal
Finance Officers (CSMFO)
Fire Districts Association of
California (FDAC)
California Fire Chiefs Association

SPEAKING ENGAGEMENTS

"Strategies to Increase Funding
for Fire Service 101" – California
Fire Chiefs Association Annual
Conference, September 2021

"The Proper Care and Feeding of
Developments Impact Programs"
- SCI Webinar Series, April 2019

"Revenue Enhancement
Opportunities and Challenges" –
CSMFO Annual Weekend Training
Seminar, November 2016

PUBLICATIONS

"Development Impact Fees - New
Standards and Transparency
Requirements" - CSDA New Law
Series, December 2021

"New Development Impact Fee
Restrictions and Reporting
Requirements" - CSDA New Law
Series, November 2019

**IMPACT FEE CONSULTANT
FOR 22 YEARS**

With a distinguished career spanning over 22 years in the field of public finance, Blair Aas has cultivated extensive expertise in guiding public agencies to address the fiscal implications of new development. Blair specializes in the formulation of development impact fee programs, negotiation of developer mitigation agreements, Community Facilities District (CFD) formations, and the establishment of funding mechanisms aimed at supporting the demand for enhanced public services and infrastructure. Throughout his career, Blair has conducted a comprehensive portfolio of over 180 development impact nexus studies and updates. Notably, he has prepared 28 new fire impact fee programs in the past decade.

Blair is a recognized expert on development impact fee programs and a frequent presenter on local funding mechanisms for public agencies at annual conferences and area workshops held by the CSDA, CSMFO, FDAC, and CalChiefs to name a few.

In addition to his professional affiliations, Blair is a commercial associate member of the California Society of Municipal Finance Officers and an active contributor to the CSDA Legislative Committee and Revenue Expert Working Group. Further demonstrating his commitment to public service, Blair serves as a Parks and Recreation Commissioner for the City of Vacaville.

RELEVANT PROJECT EXPERIENCE

City of Berkeley Fire Department – Fire Impact Fee Nexus Study (Pending 2023)

Sonoma County Fire Agencies – Fire Impact Fee Nexus Studies (2021) – Sonoma County FD (Town of Windsor), Sonoma Valley FD (City of Sonoma)

Truckee Fire Protection District – Fire Impact Fee Nexus Study and Update (2016, 2022)

Mendocino County Fire Agencies – Fire Impact Fee Nexus Study (2023, 2019, 2021) – Hopland FPD, Little Lake FPD, Anderson Valley FD, Ukiah Valley Fire Authority

City of Manteca – Fire Impact Fee Nexus Study (2019)

City of Placentia – Citywide Development Impact Fee Nexus Study (2018, 2022)

Solano County Fire Agencies – Fire Impact Fee Nexus Studies and Updates (2014, 2021) – Vacaville FPD, Dixon FPD, Cordelia FPD, Suisun FPD

All El Dorado County Fire Agencies (2015-2019) – Fire Impact Fee Nexus Studies - Cameron Park FD, Diamond-Springs El Dorado FPD, El Dorado County FPD, El Dorado Hills FD, Garden Valley FPD, Georgetown FPD, Lake Valley FPD, Mosquito FPD, Pioneer FPD, Rescue FPD

**APPROVAL OF
HEALTH BENEFITS
FOR 2024**



Rancho Adobe Fire District

Staff Report

Date: November 8, 2023

Topic: Kaiser Healthcare Renewal 2024

Recommendation:

It is my recommendation that the Board of Directors approve the Kaiser high deductible health savings plan for 2024.

Background:

The Rancho Adobe Fire Protection District has offered the current grandfathered Kaiser high deductible health savings plan for many years. This is the only healthcare option currently provided to staff. The plan renewing on December 1, 2023 will have a 5.4% increase in cost.

Financial Impact:

The Kaiser health plan increase of 5.4% results in an \$17,856 annual increase to the budget. During the final budget process, we did account for a 6% increase to the Kaiser plan, or \$23,000. This results in a slight savings of \$5,144 over budget.

Options:

1. None.

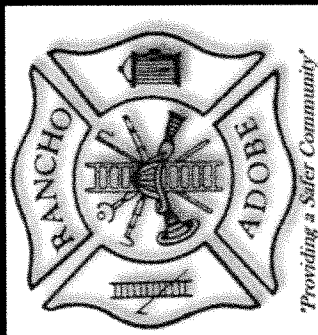
Approved by:

Jeff Veliquette
Fire Chief

Attachments: Healthcare Renewal Presentation by Newfront

NEWFRONT

Renewal Presentation



October 2023 | Presented by Newfront

Agenda

01

Renewal Results

02

Renewal/OE
Timeline



01

Renewal Results

00

Medical- Kaiser Renewal

December 1, 2023	Kaiser
<i>Option</i>	<i>Current / Renewal</i>
<i>Funding</i>	<i>Fully Insured</i>
<i>Network</i>	<i>Kaiser HMO</i>
Plan / Benefit Highlights	Kaiser HMO GF 0/2000 HSA
Network (In / Out)	In
Deductible (ind/fam)	\$2,000 / \$4,000
Coinsurance	0%
Out-of-Pocket Max (ind/fam)	\$3,500 / \$7,000
Copays / Cost Share	
Office Visit Copay (PCP / Spec)	Covered in Full
Emergency Room	\$100
Inpatient Hospital	\$300
Pharmacy	
Rx Deductible	None
Rx Copayment (IN)	\$10 / \$30 / \$30 / \$30
Rx Copayment Mail Order (IN)	\$20 / \$60 / \$60 / N/A
Cost Summary	
Annual Total	27
Annual \$ Change - From Current	Current
Annual % Change - From Current	Renewal
	\$333,600
	\$351,456
	\$17,856
	5.4%



04

Next Steps

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Renewal and OE Timeline

Action Items	Owner	Completed By (suggested)
Initial Renewal Presentation	Newfront	October 18 th
Executive Approval and Confirmation – Plan, Carrier, Contributions	RAFD	October 23 rd
Renewal Decisions Finalized with Carriers / Request Plan SBC	Newfront	Week of October 23 rd
OE Memo and Benefit Overview Created	Newfront	Week of October 30 th
Open Enrollment	Newfront / RAFD	November 1 st – 7 th
OE Changes Sent to Carrier	Newfront	November 9 th
Post OE Clean-Up / ID cards sent to new members	Newfront / RAFD	Late November
New Plan Year Begins	RAFD	December 1 st
Post OE Audit – RAFD to audit first invoice to ensure all is accurate and let Newfront know if there are any discrepancies so we can manage timely.	Newfront / RAFD	November
Compliance – Wrap SPD's, Contract Requests, Etc. (if needed)	Newfront	February



Thank you



**DISCUSSION OF
PROPOSED CHANGES
TO BOARD POLICIES
7010 AND 7050**



Rancho Adobe Fire District

Staff Report

Date: November 6, 2023

Topic: Update to Board Policies #7010 FINANCIAL POLICY and #7050 RESERVE MANAGEMENT POLICY

Recommendation:

Board is requested to adopt modifications to Board Policies 7010 and 7050 as recommended by the Finance/Budget Committee.

Background:

The Finance/Budget Committee and staff have met and made proposed modifications to two of the Districts Board Policies.

Policy # 7010 FINANCIAL POLICY is the Districts overarching and broad based financial policy. It was originally adopted by the Board in 2014 and required updating in order to be in alignment with other Board Financial Policies.

Policy #7050 is the Districts standalone RESERVE MANAGEMENT POLICY that was originally adopted by the Board in 2021 and required language clarifications and updates.

The proposed modifications have been provided in a “red-line and strikethrough” format for transparency.

Financial Impact:

There is no financial impact.

Options:

1. Approve Finance/Budget Committee recommendations
2. Do not approve recommendation and request additional information

Approved by:

Jeff Veliquette
Fire Chief

Attachments: Policy 7010 with strikethrough and final version
Policy 7050 with strikethrough and final version

RANCHO ADOBE FIRE PROTECTION DISTRICT

POLICY #: 7010 FINANCIAL POLICY

1. PURPOSE AND SCOPE.

The primary purpose of this Financial Policy is to provide guidelines for the District Board and staff to use in making financial decisions that ensure core services are maintained and the District's vision for the community is achieved.

This policy will keep the Board informed of the financial condition of District funds. This includes an early alert on major exceptions that can have a positive or negative impact on the District Budget

In addition, financial policies provide a level of security for the community by ensuring residents' tax dollars are being used openly, legally, efficiently and effectively and in a manner that provides insulation from fiscal crisis and economic disruption.

The term Treasurer, CFO and Fire Chief are used interchangeably throughout this policy and refer to the person designated by the Board of Directors with financial management of the District.

2. POLICY.

The District will maintain the fiscal integrity of its operating and capital replacement funds in order to provide services to its constituents.

Sound financial management policies enable the District to accomplish the following:

- Safeguard the~~Ensure the District's maintains~~ a financial base to sustain a consistent level of services;
- Provide for~~Ensure the District to be~~ able to withstand local and regional economic variations and/or adjust to changes in the service requirements of the community; and
- Maintain a good credit rating in the financial community, which assures taxpayers that the District is well managed financially and is in sound fiscal condition.

3. GENERAL FUND RESERVES.

The District maintains a stand-alone~~stand-alone~~ Reserve Management Policy #7050

Amounts Held in Reserve. ~~In order to provide the District with sufficient cash flow for capital replacement, future obligations and during times of unexpected economic uncertainty, appropriate reserve levels shall be maintained in the District's General Fund.~~

~~Unassigned Reserves.~~ The District will strive to maintain a minimum fund balance of at least two months of regular general fund operating expenditures.

~~Assigned Reserves.~~ Capital Replacement, accrued absence obligations and lease obligations shall be assessed each year during the budget process. The District will strive to build and maintain sufficient funds based on this assessment.

~~Funding Target Fund Balances.~~ Funding and replenishment of General fund balance targets shall come from excess revenues over expenditures or one-time revenues. Reserves will be funded in the following priority order:

- (a) — Budget Stabilization/Emergency Disaster
- (b) — Apparatus and Equipment Replacement
- (c) — Capital Improvement Projects
- (d) — Future Liabilities (*i.e.*, accrued absence compensation, and lease obligation)
- (e) — OPEB Funding

~~Conditions for Use of Reserves.~~ The use of reserves shall be limited to unanticipated, non-recurring needs or anticipated future obligations or capital replacement. The District will avoid the appropriation of fund balances for recurring operating expenditures. If at any time the utilization of a fund balance to pay for operating expenditures is necessary to maintain the quality or level of current services, an explanation of the circumstances of the utilization of fund balance and the strategy to arrest the future use of fund balances will be presented to the District Board for approval.

~~The Fire Chief is authorized to make recommendations to the District Board for use of reserves. Any recommendation shall be accompanied by a proposal for the replenishment of the reserves. A majority vote of the Board will be required to use reserves. The Board will make best efforts to prevent the total General Fund reserve from dropping below 25% of the District's annual operating expenditures.~~

~~Excess Reserves.~~ Reserve levels above the target may be used to prepay existing debt or for new expenditures with emphasis placed on one-time uses that achieve future operating cost reductions.

4. REVENUES.

Current Revenues for Current Uses. The District will use current revenues for current expenditures, avoiding procedures that balance current budgets by postponing needed expenditures, accruing future revenues, or rolling over short-term debt.

Non-Recurring and Volatile Revenues. Non-recurring revenues, such as sales of assets, and volatile revenues, such as interest earnings that exceed the average annual earnings over the last ten years, should be used to build up reserves, pay down debt or for special projects that reduce long-term operating costs.

Revenue Estimates. Revenues shall be estimated conservatively, generally based on the lesser of three- and five year growth rates for each revenue item. A five-year forecast shall be maintained using the same conservative approach.

Cost Recovery. Fees (*i.e.*, plan reviews, public education tuition) will be reviewed and updated on an ongoing basis to ensure they keep pace with changes in the cost of living as well as changes in methods or levels of service delivery. The level of cost recovery may be adjusted periodically by the District Board to ensure that fees and charges are current, equitable, competitive, etc., and cover the percentage of the full costs deemed appropriate. In setting fees, the District will consider fees charged by other agencies for the same or similar services.

In implementing this goal, a comprehensive analysis of District costs and fees should be made at least every five years. In the interim, fees will be adjusted by annual changes in the Consumer Price Index.

Grants. Before applying for and accepting intergovernmental aid, the District will assess the merits of a particular project or acquisition as if it were funded with local tax dollars. Local tax dollars will not be used to make up for losses of intergovernmental aid without first reviewing the project or acquisition and its merits.

Grant revenues shall be included in the financial forecasts and annual Budgets when it is deemed likely that the District will receive the grant award. Should planned or budgeted grant revenues not be received, offsetting expenditure reductions shall be implemented or alternative revenue sources shall be identified by the Chief Financial Officer (hereinafter referred to as either the "Treasurer" or "Fire Chief").

5. EXPENDITURES.

Funding Operations. The District will monitor and review methods of operation to ensure that services continue to be delivered in the most cost-effective manner possible. This review process encompasses a wide range of productivity issues, including:

- Analyzing systems and procedures to ensure efficient delivery of services.
- Evaluating the ability of new technologies and related capital investments to improve productivity.
- Developing the skills and abilities of all District employees.

Personnel Compensation. The Rancho Adobe Fire Protection District strives to provide excellent service to the community at all times. The District is committed to providing competitive compensation as part of an overall strategy of attracting and retaining highly qualified employees who exemplify our organizational values. The District's compensation philosophy is based on both internal and external considerations, including the relative labor market and the District's long-term fiscal health.

Salary range structures should be evaluated periodically to determine the relative competitiveness of the pay structure to the job market.

All proposed salary adjustments require approval of the District Board.

Productivity-enhancing options must be analyzed before a new position is created. All new positions must be authorized by the Board.

Staffing shall not exceed the authorized level. Overtime must be pre-authorized before it is incurred.

Budget surpluses that result from vacant positions are not to be used as justification for increased operational or capital expenditures.

Pension Funding.

~~The District maintains a stand-alone stand-alone Unfunded Accrued Liability Policy #7030.~~

~~The District will use an actuarially accepted method of funding its pension system to maintain a fully funded position.~~

~~Other Post-Employment Benefits (OPEB) Funding Policy. Although OPEB will not be received by the employee until he or she retires from employment, these future benefits are being earned today, and as such, are a cost of providing public services today. GASB Statement 45 requires governments to measure the annual costs of OPEB through an actuarial calculated Annual Required Contribution (ARC), systematically and rationally allocating the present value of the projected cost of benefits over the working life of benefiting employees.~~

~~Maintenance and Replacement. Maintenance and replacement funding will be prioritized each year to ensure that capital facilities and equipment are sufficiently maintained to avoid service disruption.~~

~~The District will annually project its equipment replacement and maintenance needs for the next five (5) years, and will update this projection each year. A maintenance and replacement schedule will be followed.~~

~~The District will maintain all assets at a level that protects capital investment and minimizes future maintenance and replacement costs.~~

~~Efficiency. The District will seek to optimize the efficiency and effectiveness of its services to reduce costs and improve service quality.~~

6. OPERATING BUDGET.

The District's annual budget will be developed in accordance with District goals, long range plans, the needs of the community, and federal and state law. The District seeks to

Policy 7010: Financial Policy

Approved by Board of Directors: May 21, 2014

maximize the value the public receives through its spending. Accordingly, existing spending patterns should be critically examined to make sure they continue to provide value.

The Treasurer shall be responsible for the management of the District's annual budget development process, along with monitoring and reporting during the year. The budget will be prepared in the modified accrual basis of accounting using prudent, conservative revenue and expenditure assumptions in the development of the budget. The annual budget shall be prepared in a manner to provide information in a readily understandable manner.

A balanced budget means the total revenues must equal expenditures. As such, the amount budgeted for operating expenditures (including transfers) shall not exceed the amount of forecasted revenue for the budget year. At no time during the budget process is the use of fund balance allowed to balance the budget. Ongoing expenditure programs shall only be supported by ongoing resources. One-time ~~resources~~ revenues shall be identified and shall be used to support one time expenditures.

The Treasurer shall prepare and update a five year financial forecast on an annual basis as a multi-year financial planning tool and to address the future financial viability of the District. Should estimated expenditures and ending fund balances exceed estimated resources in the five year financial forecast, potential options to bring the five year financial forecast into balance shall be included as an integral part of the annual Budget process.

During times of financial stress, reducing expenditures through improved productivity is preferable to reducing staffing, thereby reducing services to the community.

The Treasurer shall provide timely and accurate budget monitoring reports to the Fire Chief and District Board on a monthly basis. Operating program appropriations not spent during the fiscal year should be assigned to reserve accounts falling short of their goal. A "use it or lose it" mindset is discouraged; the District will prioritize the budgetary needs required to serve the community, and therefore, will not take away future line item requests based solely on recent spending patterns that may have been less than expected.

The Fire Chief shall have primary responsibility for the implementation, management, and monitoring of the Budget in accordance with the District Board's direction. Any significant variances from the adopted budget shall be reported by the Fire Chief to the Board in a timely manner.

Timeline.

- Prevention, Training and Safety Officers submit budget requests before March 31.
- The Treasurer develops a preliminary Budget to be presented to the Board at the May Board meeting.

- The Treasurer develops the final Budget to be adopted by the Board at the September Board meeting.

The Board may amend or supplement the budget at any time after its adoption by majority vote of the Board members. The Fire Chief has the authority to make administrative adjustments to the budget as long as those changes will not have a significant policy impact or affect budgeted year-end fund balances.

The Fire Chief is authorized to transfer budgeted amounts within the general fund. Any revisions that alter the total expenditure authority or change the number of authorized employee positions, salary ranges, pay classifications, hours, or other significant conditions of employment, must be approved by the District Board.

7. CAPITAL ASSET MANAGEMENT.

Capital Assets and Equipment Replacement. The District will maintain a schedule of individual capital assets with values in excess of \$5,000, and an estimated useful life in excess of one year. All items with an original value of less than these thresholds or with an estimated useful life of one year or less will be recorded as operating expenditures. This capital asset schedule shall be projected for four years in advance of the current year as the operating budget is updated, based upon projected capital requirements.

Balanced Capital Asset Plan. Expenditures included in the District's Capital Asset Plan should equal estimated resources available for capital spending.

~~Funding Capital Assets. Capital Assets and Equipment Replacement may be funded from the following resources:~~

- ~~• Capital Reserves~~
- ~~• One-time resources~~
- ~~• Low-interest lease-purchase agreements~~

Maintenance Funding. It is the District's policy to ensure that adequate resources are allocated to maintain existing vehicles and equipment before targeting resources to purchase new equipment that will also have maintenance obligations.

8. LONG-TERM FINANCIAL PLANNING.

A long-term financial plan shall be developed to maintain long-term fiscal solvency by identifying significant future expenses, liabilities, problems and resources that are not included or recognized in the annual budget.

The Treasurer should prepare a five year forecast that maintains the current level of services, including known changes that will occur during the forecast period. The financial plan will forecast revenues, expenditures, and financial position at least five years into the future. Projections shall include capital budget needs and projections. If

Policy 7010: Financial Policy

Approved by Board of Directors: May 21, 2014

the forecast does not depict a positive operating position in all five years of the forecast, the District will strive to balance the operating budget for all years included in the five year financial forecast.

9. DEBT.

The District maintains a standalone Debt Management Policy #7040

The District shall strive to maintain a Debt Service Ratio (DSR) of no less than 110% when calculated with the following formula:

Revenue – (expenses-long term debt) / long term debt

~~The District will consider the use of debt financing only for equipment replacement or for one-time capital improvement projects and only when the project's useful life will exceed the term of the financing.~~

~~Debt financing will not be considered appropriate for any recurring purpose such as current operating and maintenance expenditures.~~

~~An internal feasibility analysis will be prepared for each long term financing, which analyzes the impact on current and future budgets for debt service. This analysis will also address the reliability of revenues to support debt service.~~

~~Annual debt service shall not exceed five percent (5%) of budgeted expenditures.~~

~~In general, refinancing for economic savings will be undertaken whenever net present value savings of at least five percent (5%) of the refunded debt can be achieved.~~

~~(a) Refinancing that produces net present value savings of less than five percent will be considered on a case-by-case basis, provided that the present value savings are at least three percent (3%) of the refunded debt.~~

~~(b) Refinancing with savings of less than three percent (3%), or with negative savings, will not be considered unless there is a compelling public policy objective.~~

10. INVESTMENT.

The District maintains a standalone Investment Policy # 7020

~~It is the policy of the District to invest public funds in a manner which maximizes security and provides maximum return in preserving and protecting funds, while meeting~~

~~the daily cash flow demands and conforming to all applicable federal, state and/or local government statutes governing the investment of public funds.~~

~~The District has adopted a separate Investment Policy. The primary goal of the District's Investment Policy shall be:~~

- ~~• To ensure the safety of all funds entrusted to the District;~~
- ~~• To maintain the availability of those funds for the payment of all necessary obligations of the District;~~
- ~~• To provide for the investment of all funds, not immediately required, in interest-bearing securities or pooled investment products. The safety of the principal invested shall always be the primary concern.~~

~~The Fire Chief shall have the authority to invest all District funds in accordance with the Investment Policy.~~

~~District staff involved with the investment process shall refrain from personal business activity that could conflict with the proper execution of the investment program, or which could impair the ability to make impartial investment decisions. District staff shall disclose to the District any material interests in firms or businesses that conduct investment matters with the District, and they shall further disclose positions that could be related to the performance of the District portfolio. District staff shall subordinate their personal financial transactions to those of the District, particularly with regard to the timing of purchases and sales. Any personal business relationship with an organization seeking to sell an investment to the District shall be disclosed.~~

~~The standard of prudence used by the District shall be the "prudent expert rule" and shall be applied in the context of managing the overall portfolio. Investments shall be made with the care, skill, prudence, and diligence, under circumstances then prevailing, which prudent persons acting in like capacities and familiar with such matters would use in the conduct of an enterprise of like character, and with like aims—not for speculation, but for investment considering the probable safety of their capital as well as the possible income to be derived.~~

11. ACCOUNTING AND FINANCIAL REPORTING.

Financial procedures shall be maintained to assure appropriate internal controls are in place to protect District assets. This includes, but is not limited to, recording all purchased fixed assets in the fixed asset inventory system at the time of purchase. Equipment with a purchase price of \$5,000 or greater and a useful life of greater than one year will be capitalized. The Battalion Chief or designee shall maintain an inventory of all safety, medical and other equipment that is not capitalized.

External Financial Reporting. The District will report the results of operations using the modified basis of accounting allowed for government reporting, which will be reconciled

at year end during the audit process to conform to Generally Accepted Accounting Principles (GAAP), as indicated by the Governmental Account Standards Board (GASB).

Internal Financial Reporting. Monthly financial reports will be presented to the District Board after the close of each month. A comparison of actual revenue and expenditure performance compared to budget estimates will be included in the reports. Such reports will enable the Board to be consistently informed of the financial status of the District.

Independent Audit. The District shall have an annual financial audit conducted by an Independent public accounting firm. The auditor shall be a certified public accountant licensed in the State of California, with demonstrated experience and skill in governmental accounting and auditing. The auditor shall be fully independent, conforming with the independence standard communicated in the General Accountability Office's Government Auditing Standards.

12. RISK MANAGEMENT AND INTERNAL CONTROLS.

Risk Management.

- Protection of Assets

Staff shall protect the District against the financial consequences of accidental losses which are catastrophic in nature and to preserve the District assets and public service capabilities from destruction or depletion.

- Safe Environment

The District shall maintain, to the extent possible, an exposure free work environment in which employees can safely and securely conduct their daily pursuits.

- Efficiency of Risk Management Activities

The District shall achieve risk management objectives in the most efficient and economical manner.

Responsibility.

- All employees shall follow safety regulations and report potentially unsafe conditions to management.

- Implementation

Management shall undertake reasonable actions, which will lessen the possibility of loss or injury in the workplace to all employees.

Internal Controls. The District will maintain a system of internal control to safeguard its assets against loss, check the accuracy and reliability of its accounting data, promote operational efficiency, and encourage adherence to prescribed managerial policies.

- Segregation of Duties

Invoices shall be authorized by the Battalion Chief, Fire Chief, Board Member or the appropriate staff before being recorded by the Administrative Manager. Internal Bank transfers shall be reviewed and authorized by the Fire Chief monthly, or a Board Member.

- Security of Assets and Records

Assets and records shall be protected against theft or environmental damage. Access to assets and records shall only be granted based on the needs of the employee's job.

- Finance and computer records shall be backed up daily.
- Periodic reconciliation and verification.

The Fire Chief shall verify all bank reconciliations monthly.

Payroll records shall be verified semi-monthly by the Fire Chief and the Administrative Manager.

A periodic physical inventory of fixed assets and non-capitalized equipment shall be performed by the appropriate Treasurer or designee.

Written internal control procedures ~~are~~ will be maintained by the ~~Administrative~~ Administrative Manager and periodically reviewed by the Treasurer for all financial functions. Procedures shall be reviewed and updated on a regular basis and in response to deficiencies uncovered by controls testing.

13. PROCUREMENT AND PURCHASING.

It is District policy to be responsible stewards of public funds. All District procurement shall conform to guiding values of accountability, ethics, impartiality, professionalism, service and transparency. Management and staff responsible for procurement shall apply sound business judgment and promote effective, economic and efficient acquisition. Business will be conducted with honesty and integrity and meet all applicable legal and ethical standards. Suppliers will be treated without discrimination and collaborative partnerships will be developed and maintained to meet public needs.

Quality, timeliness and long-term value shall be taken into account, as well as cost. Competition is essential to getting the best value of goods and services, and it is District Policy to encourage full and open competition to support integrity and transparency.

RANCHO ADOBE FIRE PROTECTION DISTRICT

POLICY #: 7010 FINANCIAL POLICY

1. PURPOSE AND SCOPE.

The primary purpose of this Financial Policy is to provide guidelines for the District Board and staff to use in making financial decisions that ensure core services are maintained and the District's vision for the community is achieved.

This policy will keep the Board informed of the financial condition of District funds. This includes an early alert on major exceptions that can have a positive or negative impact on the District Budget

In addition, financial policies provide a level of security for the community by ensuring residents' tax dollars are being used openly, legally, efficiently and effectively and in a manner that provides insulation from fiscal crisis and economic disruption.

The term Treasurer, CFO and Fire Chief are used interchangeably throughout this policy and refer to the person designated by the Board of Directors with financial management of the District.

2. POLICY.

The District will maintain the fiscal integrity of its operating and capital replacement funds in order to provide services to its constituents.

Sound financial management policies enable the District to accomplish the following:

- Safeguard the District's financial base to sustain consistent level of services;
- Provide for the District to be able to withstand local and regional economic variations and/or adjust to changes in the service requirements of the community; and
- Maintain a good credit rating in the financial community, which assures taxpayers that the District is well managed financially and is in sound fiscal condition.

3. GENERAL FUND RESERVES.

The District maintains a stand-alone Reserve Management Policy #7050

4. REVENUES.

Current Revenues for Current Uses. The District will use current revenues for current expenditures, avoiding procedures that balance current budgets by postponing needed expenditures, accruing future revenues, or rolling over short-term debt.

Non-Recurring and Volatile Revenues. Non-recurring revenues, such as sales of assets, and volatile revenues, such as interest earnings that exceed the average annual earnings over the last ten years, should be used to build up reserves, pay down debt or for special projects that reduce long-term operating costs.

Revenue Estimates. Revenues shall be estimated conservatively, generally based on the lesser of three- and five-year growth rates for each revenue item. A five-year forecast shall be maintained using the same conservative approach.

Cost Recovery. Fees (*i.e.*, plan reviews, public education tuition) will be reviewed and updated on an ongoing basis to ensure they keep pace with changes in the cost of living as well as changes in methods or levels of service delivery. The level of cost recovery may be adjusted periodically by the District Board to ensure that fees and charges are current, equitable, competitive, etc., and cover the percentage of the full costs deemed appropriate. In setting fees, the District will consider fees charged by other agencies for the same or similar services.

In implementing this goal, a comprehensive analysis of District costs and fees should be made at least every five years. In the interim, fees will be adjusted by annual changes in the Consumer Price Index.

Grants. Before applying for and accepting intergovernmental aid, the District will assess the merits of a particular project or acquisition as if it were funded with local tax dollars. Local tax dollars will not be used to make up for losses of intergovernmental aid without first reviewing the project or acquisition and its merits.

Grant revenues shall be included in the financial forecasts and annual Budgets when it is deemed likely that the District will receive the grant award. Should planned or budgeted grant revenues not be received, offsetting expenditure reductions shall be implemented or alternative revenue sources shall be identified by the Chief Financial Officer (hereinafter referred to as either the “Treasurer” or “Fire Chief”).

5. EXPENDITURES.

Funding Operations. The District will monitor and review methods of operation to ensure that services continue to be delivered in the most cost-effective manner possible. This review process encompasses a wide range of productivity issues, including:

- Analyzing systems and procedures to ensure efficient delivery of services.
- Evaluating the ability of new technologies and related capital investments to improve productivity.
- Developing the skills and abilities of all District employees.

Personnel Compensation. The Rancho Adobe Fire Protection District strives to provide excellent service to the community at all times. The District is committed to providing competitive compensation as part of an overall strategy of attracting and retaining highly qualified employees who exemplify our organizational values. The District's compensation philosophy is based on both internal and external considerations, including the relative labor market and the District's long-term fiscal health.

Salary range structures should be evaluated periodically to determine the relative competitiveness of the pay structure to the job market.

All proposed salary adjustments require approval of the District Board.

Productivity-enhancing options must be analyzed before a new position is created. All new positions must be authorized by the Board.

Staffing shall not exceed the authorized level. Overtime must be pre-authorized before it is incurred.

Budget surpluses that result from vacant positions are not to be used as justification for increased operational or capital expenditures.

Pension Funding.

The District maintains a stand-alone Unfunded Accrued Liability Policy #7030.

6. OPERATING BUDGET.

The District's annual budget will be developed in accordance with District goals, long range plans, the needs of the community, and federal and state law. The District seeks to maximize the value the public receives through its spending. Accordingly, existing spending patterns should be critically examined to make sure they continue to provide value.

The Treasurer shall be responsible for the management of the District's annual budget development process, along with monitoring and reporting during the year. The budget will be prepared in the modified accrual basis of accounting using prudent, conservative revenue and expenditure assumptions in the development of the budget. The annual budget shall be prepared in a manner to provide information in a readily understandable manner.

A balanced budget means the total revenues must equal expenditures. As such, the amount budgeted for operating expenditures (including transfers) shall not exceed the amount of forecasted revenue for the budget year. At no time during the budget process is

the use of fund balance allowed to balance the budget. Ongoing expenditure programs shall only be supported by ongoing resources. One-time revenues shall be identified and shall be used to support one time expenditures.

The Treasurer shall prepare and update a five year financial forecast on an annual basis as a multi-year financial planning tool and to address the future financial viability of the District. Should estimated expenditures and ending fund balances exceed estimated resources in the five-year financial forecast, potential options to bring the five year financial forecast into balance shall be included as an integral part of the annual Budget process.

During times of financial stress, reducing expenditures through improved productivity is preferable to reducing staffing, thereby reducing services to the community.

The Treasurer shall provide timely and accurate budget monitoring reports to the Fire Chief and District Board on a monthly basis. Operating program appropriations not spent during the fiscal year should be assigned to reserve accounts falling short of their goal. A "use it or lose it" mindset is discouraged; the District will prioritize the budgetary needs required to serve the community, and therefore, will not take away future line item requests based solely on recent spending patterns that may have been less than expected.

The Fire Chief shall have primary responsibility for the implementation, management, and monitoring of the Budget in accordance with the District Board's direction. Any significant variances from the adopted budget shall be reported by the Fire Chief to the Board in a timely manner.

Timeline.

- Prevention, Training and Safety Officers submit budget requests before March 31.
- The Treasurer develops a preliminary Budget to be presented to the Board at the May Board meeting.
- The Treasurer develops the final Budget to be adopted by the Board at the September Board meeting.

The Board may amend or supplement the budget at any time after its adoption by majority vote of the Board members. The Fire Chief has the authority to make administrative adjustments to the budget as long as those changes will not have a significant policy impact or affect budgeted year-end fund balances.

The Fire Chief is authorized to transfer budgeted amounts within the general fund. Any revisions that alter the total expenditure authority or change the number of authorized employee positions, salary ranges, pay classifications, hours, or other significant conditions of employment, must be approved by the District Board.

7. CAPITAL ASSET MANAGEMENT.

Policy 7010: Financial Policy

Approved by Board of Directors: May 21, 2014

Capital Assets and Equipment Replacement. The District will maintain a schedule of individual capital assets with values in excess of \$5,000, and an estimated useful life in excess of one year. All items with an original value of less than these thresholds or with an estimated useful life of one year or less will be recorded as operating expenditures. This capital asset schedule shall be projected for four years in advance of the current year as the operating budget is updated, based upon projected capital requirements.

Balanced Capital Asset Plan. Expenditures included in the District's Capital Asset Plan should equal estimated resources available for capital spending.

Maintenance Funding. It is the District's policy to ensure that adequate resources are allocated to maintain existing vehicles and equipment before targeting resources to purchase new equipment that will also have maintenance obligations.

8. LONG-TERM FINANCIAL PLANNING.

A long-term financial plan shall be developed to maintain long-term fiscal solvency by identifying significant future expenses, liabilities, problems and resources that are not included or recognized in the annual budget.

The Treasurer should prepare a five-year forecast that maintains the current level of services, including known changes that will occur during the forecast period. The financial plan will forecast revenues, expenditures, and financial position at least five years into the future. Projections shall include capital budget needs and projections. If the forecast does not depict a positive operating position in all five years of the forecast, the District will strive to balance the operating budget for all years included in the five year financial forecast.

9. DEBT.

The District maintains a standalone Debt Management Policy #7040

The District shall strive to maintain a Debt Service Ratio (DSR) of no less than 110% when calculated with the following formula:

Revenue – (expenses-long term debt) / long term debt

10. INVESTMENT.

The District maintains a standalone Investment Policy # 7020

11. ACCOUNTING AND FINANCIAL REPORTING.

Financial procedures shall be maintained to assure appropriate internal controls are in place to protect District assets. This includes, but is not limited to, recording all purchased fixed assets in the fixed asset inventory system at the time of purchase. Equipment with a purchase price of \$5,000 or greater and a useful life of greater than one year will be capitalized. The Battalion Chief or designee shall maintain an inventory of all safety, medical and other equipment that is not capitalized.

External Financial Reporting. The District will report the results of operations using the modified basis of accounting allowed for government reporting, which will be reconciled at year end during the audit process to conform to Generally Accepted Accounting Principles (GAAP), as indicated by the Governmental Account Standards Board (GASB).

Internal Financial Reporting. Monthly financial reports will be presented to the District Board after the close of each month. A comparison of actual revenue and expenditure performance compared to budget estimates will be included in the reports. Such reports will enable the Board to be consistently informed of the financial status of the District.

Independent Audit. The District shall have an annual financial audit conducted by an Independent public accounting firm. The auditor shall be a certified public accountant licensed in the State of California, with demonstrated experience and skill in governmental accounting and auditing. The auditor shall be fully independent, conforming with the independence standard communicated in the General Accountability Office's Government Auditing Standards.

12. RISK MANAGEMENT AND INTERNAL CONTROLS.

Risk Management.

- Protection of Assets

Staff shall protect the District against the financial consequences of accidental losses which are catastrophic in nature and to preserve the District assets and public service capabilities from destruction or depletion.

- Safe Environment

The District shall maintain, to the extent possible, an exposure free work environment in which employees can safely and securely conduct their daily pursuits.

- Efficiency of Risk Management Activities

The District shall achieve risk management objectives in the most efficient and economical manner.

Responsibility.

Policy 7010: Financial Policy

Approved by Board of Directors: May 21, 2014

- All employees shall follow safety regulations and report potentially unsafe conditions to management.
- Implementation

Management shall undertake reasonable actions, which will lessen the possibility of loss or injury in the workplace to all employees.

Internal Controls. The District will maintain a system of internal control to safeguard its assets against loss, check the accuracy and reliability of its accounting data, promote operational efficiency, and encourage adherence to prescribed managerial policies.

- Segregation of Duties

Invoices shall be authorized by the Battalion Chief, Fire Chief, Board Member or the appropriate staff before being recorded by the Administrative Manager. Internal bank transfers shall be reviewed by the Fire Chief monthly.

- Security of Assets and Records

Assets and records shall be protected against theft or environmental damage. Access to assets and records shall only be granted based on the needs of the employee's job.

- Finance and computer records shall be backed up daily.
- Periodic reconciliation and verification.

The Fire Chief shall verify all bank reconciliations monthly.

Payroll records shall be verified semi-monthly by the Fire Chief and the Administrative Manager.

A periodic physical inventory of fixed assets and non-capitalized equipment shall be performed by the appropriate Treasurer or designee.

Written internal control procedures are maintained by the Administrative Manager and periodically reviewed by the Treasurer for financial functions. Procedures shall be reviewed and updated on a regular basis and in response to deficiencies uncovered by controls testing.

13. PROCUREMENT AND PURCHASING.

It is District policy to be responsible stewards of public funds. All District procurement shall conform to guiding values of accountability, ethics, impartiality, professionalism, service and transparency. Management and staff responsible for procurement shall apply sound business judgment and promote effective, economic and efficient acquisition. Business will be conducted with honesty and integrity and meet all applicable legal and

Policy 7010: Financial Policy

Approved by Board of Directors: May 21, 2014

ethical standards. Suppliers will be treated without discrimination and collaborative partnerships will be developed and maintained to meet public needs.

Quality, timeliness and long-term value shall be taken into account, as well as cost. Competition is essential to getting the best value of goods and services, and it is District Policy to encourage full and open competition to support integrity and transparency.

**RANCHO ADOBE FIRE PROTECTION DISTRICT
RESERVE MANAGEMENT POLICY**

Policy Number: 7050

Section 1: Policy

This Reserve Management Policy sets forth the objectives for the Rancho Adobe Fire Protection District (the "District") and any other entity for which the Board of Directors of the District (the "Board") acts as legislative body, and the term "District" shall refer to each of such entities, and the term "Board" shall refer to the governing boards of each such entity.

This Reserve Management Policy establishes the parameters for maintaining reserve balances and reserve fund accounts for the District.

Purpose of the reserve management policy is to:

1. Maintain sufficient operational ~~fund~~cash reserves to allow the District to fund the monthly operational expenses and debts of the District for the period April to December and December to April of each year, between tax disbursements from the County,
2. Allow for the creation and maintenance of reserve funds for capital, debt or other payments as determined by the Board

Section 2: Scope

The guidelines established by this Policy govern reserve funds establishment and balances as follows:

1. Identify the District functions for which fund balances may be established and maintained,
2. Identify the means for adding additional reserve funds when determined necessary by the Board,
3. Identify the fund balances required, if any, for such reserve funds,
4. Identify procedures for altering the use of fund balances, where specified.

Modifications to this policy must be made by a vote of the Board.

Section 3: Reserve Funds

The District establishes the following reserve funds and reserve fund definitions:

Commented [m1]: As more than reserves funds are defined below this heading

Operating Fund Reserves: The Operating Reserve Fund is defined as those ~~revenues~~reserves maintained for the primary purpose of meeting the annual operating costs of the District between the months of July through December of each fiscal year. Operating costs are composed of salaries, benefits, service

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Approved by Board of Directors: December 15, 2021

and supply costs, capital outlays, and debt obligations. Additionally, the Operating Reserve may be used to cover unanticipated cash operating expenses or lower than expected revenue collections, and to protect the District against the financial impacts from unanticipated catastrophes or emergencies, such as funding for emergency repairs or failure of essential equipment that requires immediate replacement.

Capital Reserves: The Capital Reserve Fund is maintained for the purposes of capital expenditures associated with apparatus, safety equipment or improvements to buildings and equipment as designated by the Board.

UAL Reserves: The Unfunded Liability Reserve Fund is intended for the sole purpose of maintaining sufficient capital to pay annual CalPERS unfunded liability costs associated with the District, if any.

Additional reserve funds may be added at the discretion of the Board upon majority vote.

Section 4: Fund Balances

Designation of fund balances required, if any:

Operating Fund Reserve: The reserve balance of this fund, as calculated on July 1 of each year, is required to be no less than 50% of the budgeted expenses for the fiscal year starting July 1 and ending June 30th of that fiscal year.

Capital Reserve: Capital reserves must be sufficient to pay capital expenditures for the fiscal year starting July 1, and ending June 30th which cannot (or should not) be funded from annual operating revenue. It is advised that this fund balance be estimated four years in advance of the current fiscal year.

UAL Reserve: The UAL reserve fund is designated for the payment of CalPERS unfunded liabilities, if any. Reserve fund balance must be sufficient to pay unfunded liability costs not covered by annual operating revenue, and to make the "Additional Discretionary Payments" to CalPERS in the manner suggested in the District's Pension Management Policy.

Alteration of fund balance requirements can be made upon 5/7 vote of the Board.

Section 5: Surplus Funds

The District should endeavor to manage its budget so that surplus funds are available at the end of each fiscal year that can be added to the reserve funds as follows:

1. Ensure that the following fiscal year's Operating Fund Reserve can meet the requirements of starting the fiscal year with 50% of the year's expense's in Operating Reserve Funds,
2. That the UAL Reserves are sufficient to address meeting the following fiscal year's CalPERS unfunded liabilities that are not able to be paid out of operating revenues for that fiscal year,

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Approved by Board of Directors: December 15, 2021

3. That Capital Reserves are sufficient to meet any project capital expenditures for a two year rolling period, capital expenses that cannot be met out of the two year's project revenues.

Policy #7050 Reserve Management Policy

Approved by Board of Directors: December 15, 2021

RANCHO ADOBE FIRE PROTECTION DISTRICT

RESERVE MANAGEMENT POLICY

Policy Number: 7050

Section 1: Policy

This Reserve Management Policy sets forth the objectives for the Rancho Adobe Fire Protection District (the "District") and any other entity for which the Board of Directors of the District (the "Board") acts as legislative body, and the term "District" shall refer to each of such entities, and the term "Board" shall refer to the governing boards of each such entity.

This Reserve Management Policy establishes the parameters for maintaining reserve balances and reserve fund accounts for the District.

Purpose of the reserve management policy is to:

1. Maintain sufficient operational cash to allow the District to fund the monthly operational expenses and debts of the District for the period April to December and December to April of each year, between tax disbursements from the County,
2. Allow for the creation and maintenance of reserve funds for capital, debt or other payments as determined by the Board

Section 2: Scope

The guidelines established by this Policy govern reserve funds establishment and balances as follows:

1. Identify the District functions for which fund balances may be established and maintained,
2. Identify the means for adding additional reserve funds when determined necessary by the Board,
3. Identify the fund balances required, if any, for such reserve funds,
4. Identify procedures for altering the use of fund balances, where specified.

Modifications to this policy must be made by a vote of the Board.

Section 3: Funds

The District establishes the following reserve funds and reserve fund definitions:

Operating Fund: The Operating Fund is defined as those revenues maintained for the primary purpose of meeting the annual operating costs of the District between the months of July through December of

each fiscal year. Operating costs are composed of salaries, benefits, service and supply costs, capital outlays, and debt obligations.

Capital Reserves: The Capital Reserve Fund is maintained for the purposes of capital expenditures associated with apparatus, safety equipment or improvements to buildings and equipment as designated by the Board.

UAL Reserves: The Unfunded Liability Reserve Fund is intended for the sole purpose of maintaining sufficient capital to pay annual CalPERS unfunded liability costs associated with the District, if any.

Additional reserve funds may be added at the discretion of the Board upon majority vote.

Section 4: Fund Balances

Designation of fund balances required, if any:

Operating Fund: The balance of this fund, as calculated on July 1 of each year, is required to be no less than 50% of the budgeted expenses for the fiscal year starting July 1 and ending June 30th of that fiscal year.

Capital Reserve: Capital reserves must be sufficient to pay capital expenditures for the fiscal year starting July 1, and ending June 30th which cannot (or should not) be funded from annual operating revenue. It is advised that this fund balance be estimated four years in advance of the current fiscal year.

UAL Reserve: The UAL reserve fund is designated for the payment of CalPERS unfunded liabilities, if any. Reserve fund balance must be sufficient to pay unfunded liability costs not covered by annual operating revenue, and to make the "Additional Discretionary Payments" to CalPERS in the manner suggested in the District's Pension Management Policy.

Alteration of fund balance requirements can be made upon 5/7 vote of the Board.

Section 5: Surplus Funds

The District should endeavor to manage its budget so that surplus funds are available at the end of each fiscal year that can be added to the reserve funds as follows:

1. Ensure that the following fiscal year 's Operating Fund can meet the requirements of starting the fiscal year with 50% of the year's expense's in Operating Reserve Funds,
2. That the UAL Reserves are sufficient to address meeting the following fiscal year's CalPERS unfunded liabilities that are not able to be paid out of operating revenues for that fiscal year,
3. That Capital Reserves are sufficient to meet any project capital expenditures for a two year rolling period, capital expenses that cannot be met out of the two year's project revenues.