



Albion Little River Fire Protection District

BOARD OF DIRECTORS REGULAR MEETING AGENDA

Monday, January 16, 2023, 6:00 pm

Please note that this meeting will be held at Station 810, 33900 West Street, Albion, CA and via videoconference on the Zoom platform. Information on attending this meeting can be found on our website <http://www.alrfpd.com> under the Notices tab.

1. **Call to order and determination of a quorum.**
2. **Motion by Secretary Steve Acker to adopt agenda:**
3. **Public communication to the board:** Members of the public may address the board by emailing the board at board@albionfire.com on any matter within the jurisdiction of the board; however, no action will be taken on items not on the agenda. Individuals wishing to address the board regarding items on the agenda may also email the board at board@albionfire.com.
4. **Chief's report** (see packet)
5. **Consent calendar:** The following consent items are expected to be routine and non-controversial, and will be acted on by the board in a single action without discussion unless a request is made by a board member or a member of the public to move an item for discussion or separate action
 - a. **Approval of the November 2022 regular meeting minutes.** (see packet)
 - b. **Acceptance of January 2023 correspondence report.** (see packet)
 - c. **Acceptance of submitted current financial report.** (see packet)
6. **Committee Reports:**
 - a. **Building Committee**
 - b. **Treasurers report Welty, Audit** (see packet)
 - c. **Grants, Fire safe council Christensen** (see packet)
 - d. **MCAFD report** (see packet)
7. **Items for discussion and possible action by the board**
 - a. **Reviewing the by laws**
 - b. **Approval of the 2022-2023 Budget** (see packet)
 - c. **Brown Act Summary** (see packet)
8. **Board of directors officer elections: President, Vice President, Secretary, Treasurer**
9. **Adjournment:**

Any individual who requires disability related accommodations or modifications, including auxiliary aids and services, in order to participate in the board meeting should contact the board at 707-937-4022, email: board@albionfire.com or write to the board at PO Box 634, Albion, CA 95410-0634 as soon as possible before the meeting date.

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Albion-Little River Fire Protection District is inviting you to a scheduled Zoom meeting.

Topic: ALRFPD Board of Directors Meeting January 2023

Time: Jan 16, 2023 06:00 PM Pacific Time (US and Canada)

Join Zoom Meeting

<https://us06web.zoom.us/j/89036792296>

Meeting ID: 890 3679 2296

One tap mobile

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Dial by your location

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+1 929 205 6099 US (New York)

+1 301 715 8592 US (Washington DC)

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+1 309 205 3325 US

+1 312 626 6799 US (Chicago)

+1 360 209 5623 US

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Meeting ID: 890 3679 2296

Find your local number: <https://us06web.zoom.us/j/89036792296>



Albion-Little River
Fire Protection District
Chief's Report

01/16/2023
Michael Rees
Fire Chief

Incidents 01/01-01/16/2023

Hazardous Conditions-18
Medical-2
Traffic Collision-3
Public Assist-2
Structure Fire-2
Prevention-1
Total-28

17 firefighters responded to storm incidents. Multiple calls were concurrent. The Firefighters did an excellent job of operating safely and efficiently at all hours and in all conditions.

Schedule

01/05- Storm Briefing and Prep
01/12-Operations/ Spaghetti Dinner
01/19-Decontamination/ Health and Safety
01/26-Medical w/ PEMT Nat Norling

Training

Probationary Firefighters Carlon LaMont, Madelyn Crowningshield and Wyatt Lawrason started the MCCA Basic Firefighter Academy 01/07. The Academy is every weekend through April.

In 2023 we will be implementing the newly completed ALRFPD Basic Firefighter Taskbook. The taskbook has been created as a guideline for training firefighters to meet the basic requirements of becoming an ALRFPD Firefighter. The taskbook corresponds with State Fire Training's Firefighter 1 taskbook as the first step towards becoming a state certified Firefighter 1.

Chief Rees completed Inspector 1A at College of the Siskiyous in December and will attend SFT Inspector 1B next week. COS is offering the remaining two courses of the four part series in February and March.

Storage Container Station 810

To store District records and equipment.



Albion Little River Fire Protection District

BOARD OF DIRECTORS REGULAR MEETING MINUTES draft**Monday, November 21, 2022, 6:00 pm**

Please note that this meeting was held at Station 810, 33900 West Street, Albion, CA and via videoconference on the Zoom platform. Information on attending this meeting can be found on our website <http://www.alrfpd.com> under the Notices tab.

1. **Call to order and determination of a quorum.** The meeting was called to order at 6:00 pm by Vice President Linstedt. Directors Acker and Linstedt were present at Station 810 and director Welty was present on Zoom. Also present, Wendy Meyer and Chief Rees at Station 810. Laurie Starr was present on Zoom.
2. **Motion by Secretary Steve Acker to adopt agenda:** Approved by a board vote of 3 ayes and 2 absent
3. **Public communication to the board:** None
4. **Chief's report** Chief Rees is vice president of the Fire Chiefs Association. 3 or 4 fire firefighters will attend the Academy (see packet)
5. **Consent calendar:** Approved by a board vote of 3 ayes and 2 absent
 - a. **Approval of the October, regular meeting minutes.** (see packet)
 - b. **Acceptance of October correspondence report.** (see packet)
 - c. **Acceptance of submitted current financial report.** (see packet)
6. **Committee Reports:**
 - a. **Building Committee:** The Coastal Development Permit (CDP) will be submitted by the end of the month. The 810 parcels will be combined to simplify the CDP process. Linstedt and Welty will be the signers for the CDP.
 - b. **Treasurers report Welty** (see packet)
 - c. **Grants, Fire safe council Christensen:** no report
7. **Items for discussion and possible action by the board**
 - a. **Reviewing the bylaws:** The current bylaws have been posted on the ALRFPD web site.
 - b. **Finance Committee formation.** Ad Hoc finance committee formed. Directors Welty, Acker, Chief Rees and Wendy Meyer.
 - c. **Resolution No. 20221121:** Approved by a vote of three ayes and 2 absent. (see packet)
8. **Adjournment:** Meeting adjourned at 7:20 pm. The next regular meeting date is Monday, December 19, 2022 at 6:00 pm on Zoom and at Station 810

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Albion Little River Fire Protection District

Balance Sheet

As of December 31, 2022

4:56 PM

01/09/23

Accrual Basis

	<u>Dec 31, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
Public Tax Account	332,989.33
Fee Service Fund	17,032.52
District Checking	9,564.83
County Held Funds	16.86
Building Fund - Checking	4,833.68
Fire Department - Donations	
RESTRICTED-Cliff Rescue (CF)	5,000.00
Fire Department - Donations - Other	250,281.54
Total Fire Department - Donations	<u>255,281.54</u>
Total Checking/Savings	<u>619,718.76</u>
Total Current Assets	619,718.76
Fixed Assets	
Accumulated Depreciation	-611,890.00
Building & Improvements	578,333.49
Construction-in-Progress	
810 Soft Costs	2,318.54
812 New Building Project	148.37
810 New Building Project	71,493.97
Total Construction-in-Progress	<u>73,960.88</u>
Firefighting Equipment	
Vehicle - Rescue Truck 2022	135,413.84
Vehicle Purchase	5,000.00
Firefighting Equipment - Other	503,254.00
Total Firefighting Equipment	<u>643,667.84</u>
Land	
escrow fees	2,287.68
Land - Other	375,683.00
Total Land	<u>377,970.68</u>
Total Fixed Assets	<u>1,062,042.89</u>
TOTAL ASSETS	<u>1,681,761.65</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	32,119.01
Total Accounts Payable	<u>32,119.01</u>
Credit Cards	
Umpqua Bank	-2,445.44
Total Credit Cards	<u>-2,445.44</u>
Total Current Liabilities	<u>29,673.57</u>
Total Liabilities	29,673.57
Equity	
30000 · Opening Balance Equity	588,887.94
32000 · Retained Earnings	1,152,130.32
Net Income	-88,930.18
Total Equity	<u>1,652,088.08</u>

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Albion Little River Fire Protection District

Balance Sheet

As of December 31, 2022

4:56 PM

01/09/23

Accrual Basis

	Dec 31, 22
TOTAL LIABILITIES & EQUITY	<u>1,681,761.65</u>

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Albion Little River Fire Protection District Revenue & Expense Budget vs. Actual

4:56 PM

01/09/23

Accrual Basis

July through December 2022

	Jul - Dec 22	Budget	\$ Over Budget	% of Budget
Income				
82-1230 · PROP 172	13,854.43			
82-1900 · Grants Received				
Chatter-Bishoff Community Found	8,595.18			
Total 82-1900 · Grants Received	8,595.18			
82-1800 · TOT - Measures D & E	33,793.42			
82-1110 · CURRENT SECURED TAX	6,505.22			
82-1120 · CURRENT UNSECURED TAX	10.29			
82-1220 · PRIOR UNSECURED TAX	169.48			
82-1300 · SPECIAL TAX	11,451.63			
82-1600 · TIMBER TAX	101.15			
82-4100 · INTEREST INCOME	191.30			
82-5481 · HOMEOWNER PROPERTY TAX	314.12			
82-7700 · OTHER	230.80			
82-7702 · INSURANCE PAYMENT	351.00			
82-7705 · Donations				
Restricted Funds	20,000.00			
BBQ	11,735.01			
Business	1,800.00			
Individual	29,513.83			
Total 82-7705 · Donations	63,048.84			
Total Income	138,616.86			
Gross Profit	138,616.86			
Expense				
BBQ				
SUPPLIES	167.19			
Total BBQ	167.19			
Other Expenses				
COVID-19 EMS FiscalRelief Grant	1,245.09			
USDA Grant	47,039.76			
Other Expenses - Other	84.73			
Total Other Expenses	48,369.58			
voided checks	0.00			
66000 · Payroll Expenses				
taxes	11,241.47			
wages	35,411.81			
66000 · Payroll Expenses - Other	0.00			
Total 66000 · Payroll Expenses	46,653.28			
66900 · Reconciliation Discrepancies	230.80			
86-1014 · MISC EMPLOYEE BENEFITS	1,200.00			
86-1035 · WORKERS COMPENSATION IN	12,513.00			
86-2050 · CLOTHING & PERSONAL ITE	1,285.43			
86-2060 · COMMUNICATIONS				
INTERNET SERVICE	1,777.91			
TELEPHONE	105.84			
86-2060 · COMMUNICATIONS - Other	1,222.79			
Total 86-2060 · COMMUNICATIONS	3,106.54			
86-2080 · FOOD	366.45			
86-2101 · INSURANCE GENERAL	21,698.00			
86-2120 · MAINTENANCE EQUIPMENT				
Site Maintenance	385.84			
Firefighting Equipment	323.50			
Vehicle Maintenance				
8100	2,818.11			
8130	1,196.51			
8132	65.33			
8162	2,002.74			
8181	10,308.70			
Vehicle Maintenance - Other	2,966.88			
Total Vehicle Maintenance	19,358.27			
Total 86-2120 · MAINTENANCE EQUIPMENT	20,067.61			
86-2130 · MAINTENANCE STRUCTURES				
Station 810	3,584.46			
Station 812	20.37			
86-2130 · MAINTENANCE STRUCTURES - Other	786.94			
Total 86-2130 · MAINTENANCE STRUCTURES	4,391.77			
86-2140 · MEDICAL, LAB SUPPLIES				
Gasses				

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Albion Little River Fire Protection District Revenue & Expense Budget vs. Actual

4:56 PM

01/09/23

Accrual Basis

July through December 2022

	Jul - Dec 22	Budget	\$ Over Budget	% of Budget
Eureka Oxygen	597.84			
Total Gasses	597.84			
86-2140 · MEDICAL, LAB SUPPLIES - Other	32.31			
Total 86-2140 · MEDICAL, LAB SUPPLIES	630.15			
86-2150 · MEMBERSHIPS	1,388.00			
86-2170 · DISTRICT OFFICE SUPPLIE				
Paper, Ink, Materials	142.38			
Postage	198.00			
Software	729.54			
86-2170 · DISTRICT OFFICE SUPPLIE - Other	3,880.37			
Total 86-2170 · DISTRICT OFFICE SUPPLIE	4,950.29			
86-2181 · AUDITING & FISCAL SERVI				
Bi-Annual Independent Audit	2,515.00			
Bookkeeping Services	568.75			
86-2181 · AUDITING & FISCAL SERVI - Other	2,515.00			
Total 86-2181 · AUDITING & FISCAL SERVI	5,598.75			
86-2185 · MED AND DENTAL	125.00			
86-2187 · EDUCATION & TRAINING				
Food	50.00			
ADVANCED EMT	122.04			
CPR	1,025.00			
EMT	62.70			
86-2187 · EDUCATION & TRAINING - Other	1,897.95			
Total 86-2187 · EDUCATION & TRAINING	3,157.69			
86-2200 · RENT- LEASE EQUIPMENT				
8130 Lease Purchase				
Interest 8130	3,538.48			
Principal 8130	11,219.41			
Total 8130 Lease Purchase	14,757.89			
8181 8191 Lease Purchase				
Interest 8181 8191	8,513.59			
Principal 8181 8191	16,486.41			
Total 8181 8191 Lease Purchase	25,000.00			
Total 86-2200 · RENT- LEASE EQUIPMENT	39,757.89			
86-2220 · SMALL TOOLS & SUPPLIES				
BATTERIES	87.99			
86-2220 · SMALL TOOLS & SUPPLIES - Other	197.35			
Total 86-2220 · SMALL TOOLS & SUPPLIES	285.34			
86-2250 · TRANSPORTATION & TRAVEL				
FLEET FUEL	120.87			
86-2250 · TRANSPORTATION & TRAVEL - Other	5,323.73			
Total 86-2250 · TRANSPORTATION & TRAVEL	5,444.60			
86-2260 · UTILITIES				
Redwood Waste Solutions	331.24			
Albion Water District	370.00			
PG&E	1,400.96			
Thompson Septic Service	1,616.70			
Total 86-2260 · UTILITIES	3,718.90			
86-3113 · PAYMENTS TO GOVT AGENCIES	981.21			
86-4360 · BUILDINGS & IMPROVEMENT	651.07			
86-4370 · EQUIPMENT (PURCHASE)				
District Office Equipment	407.08			
86-4370 · EQUIPMENT (PURCHASE) - Other	401.42			
Total 86-4370 · EQUIPMENT (PURCHASE)	808.50			
Total Expense	227,547.04			
Net Income	-88,930.18			

Revenue & Expense Detail

Type	Date	Num	Name	Memo	Class	Clr	Split	Amount	Balance
Income									
82-1230 · PROP 172									
Deposit	11/07/2022	0436...	County Of Men...	Prop 172 -...	Public ...		Public Tax ...	13,854.43	13,854.43
Total 82-1230 · PROP 172								13,854.43	13,854.43
82-1900 · Grants Received									
Chatter-Bishoff Community Found									
Deposit	10/14/2022	14867	Community Fou...	Annual Ch...	Grants:...		Fire Depart...	8,595.18	8,595.18
Total Chatter-Bishoff Community Found								8,595.18	8,595.18
Total 82-1900 · Grants Received								8,595.18	8,595.18
82-1800 · TOT - Measures D & E									
Deposit	07/20/2022	4359...	County Of Men...	TOT Meas...	Public ...		Public Tax ...	24,950.00	24,950.00
Deposit	11/07/2022	0436...	County Of Men...	2020 Mea...	Public ...		Public Tax ...	8,843.42	33,793.42
Total 82-1800 · TOT - Measures D & E								33,793.42	33,793.42
82-1110 · CURRENT SECURED TAX									
Deposit	08/30/2022	4361...	County Of Men...	Deposit	Public ...		Public Tax ...	6,505.22	6,505.22
Total 82-1110 · CURRENT SECURED TAX								6,505.22	6,505.22
82-1120 · CURRENT UNSECURED TAX									
Deposit	08/30/2022	4361...	County Of Men...	Deposit	Public ...		Public Tax ...	10.29	10.29
Total 82-1120 · CURRENT UNSECURED TAX								10.29	10.29
82-1220 · PRIOR UNSECURED TAX									
Deposit	08/30/2022	4361...	County Of Men...	Deposit	Public ...		Public Tax ...	169.48	169.48
Total 82-1220 · PRIOR UNSECURED TAX								169.48	169.48
82-1300 · SPECIAL TAX									
Deposit	08/30/2022	4361...	County Of Men...	Measure M	Public ...		Public Tax ...	11,685.34	11,685.34
Deposit	08/30/2022	4361...	County Of Men...	Measure ...	Public ...		Public Tax ...	-233.71	11,451.63
Total 82-1300 · SPECIAL TAX								11,451.63	11,451.63
82-1600 · TIMBER TAX									
Deposit	08/30/2022	4361...	County Of Men...	Deposit	Public ...		Public Tax ...	101.15	101.15
Total 82-1600 · TIMBER TAX								101.15	101.15
82-4100 · INTEREST INCOME									
Deposit	07/07/2022			Interest	Public ...		Public Tax ...	17.95	17.95
Deposit	07/07/2022			Interest	Fee Se...		Fee Servic...	0.70	18.65
Deposit	07/07/2022			Interest	Public ...		Public Tax ...	17.95	36.60
Deposit	07/31/2022			Interest	FD Do...		Fire Depart...	11.65	48.25
Deposit	07/31/2022			Interest	Buildin...		Building Fu...	0.56	48.81
Deposit	08/07/2022			Interest	Fee Se...		Fee Servic...	0.72	49.53
Deposit	08/07/2022			Interest	Public ...		Public Tax ...	17.82	67.35
Deposit	08/31/2022			Interest	FD Do...		Fire Depart...	11.38	78.73
Deposit	08/31/2022			Interest	Buildin...		Building Fu...	0.36	79.09
Deposit	09/07/2022			Interest	Fee Se...		Fee Servic...	0.72	79.81
Deposit	09/07/2022			Interest	Public ...		Public Tax ...	16.92	96.73
Deposit	09/30/2022			Interest	Buildin...		Building Fu...	0.34	97.07
Deposit	09/30/2022			Interest	FD Do...		Fire Depart...	10.95	108.02
Deposit	10/07/2022			Interest	Public ...		Public Tax ...	17.52	125.54
Deposit	10/10/2022			Interest	Fee Se...		Fee Servic...	0.77	126.31
Deposit	10/31/2022			Interest	FD Do...		Fire Depart...	11.59	137.90
Deposit	10/31/2022			Interest	Buildin...		Building Fu...	0.35	138.25
Deposit	11/07/2022			Interest	Public ...		Public Tax ...	13.85	152.10
Deposit	11/07/2022			Interest	Fee Se...		Fee Servic...	0.65	152.75
Deposit	11/30/2022			Interest	Buildin...		Building Fu...	0.20	152.95
Deposit	11/30/2022			Interest	FD Do...		Fire Depart...	11.20	164.15
Deposit	12/07/2022			Interest	Public ...		Public Tax ...	14.47	178.62
Deposit	12/07/2022			Interest	Fee Se...		Fee Servic...	0.70	179.32
Deposit	12/30/2022			Interest	Buildin...		Building Fu...	0.21	179.53

Albion Little River Fire Protection District

Revenue & Expense Detail

July through December 2022

4:57 PM

01/09/23

Accrual Basis

Type	Date	Num	Name	Memo	Class	Clr	Split	Amount	Balance
Deposit	12/31/2022			Interest	FD Do...		Fire Depart...	11.77	191.30
Total 82-4100 · INTEREST INCOME								191.30	191.30
82-5481 · HOMEOWNER PROPERTY TAX									
Deposit	08/30/2022	4361...	County Of Men...	Deposit	Public ...		Public Tax ...	314.12	314.12
Total 82-5481 · HOMEOWNER PROPERTY TAX								314.12	314.12
82-7700 · OTHER									
Deposit	10/14/2022	1277	Wendy Meyer	Reimburse...	District		District Che...	230.80	230.80
Total 82-7700 · OTHER								230.80	230.80
82-7702 · INSURANCE PAYMENT									
Bill	07/01/2022	GS2...	Golden State Ri...	GL Dividend	District		20000 · Ac...	351.00	351.00
Total 82-7702 · INSURANCE PAYMENT								351.00	351.00
82-7705 · Donations									
Restricted Funds									
Deposit	11/14/2022	2662...	Steven & Debor...	Deposit	FD Do...		Fire Depart...	20,000.00	20,000.00
Total Restricted Funds								20,000.00	20,000.00
BBQ									
Deposit	09/21/2022	327	Albion-Little Riv...	Barbeque ...	FD Do...		Fire Depart...	11,735.01	11,735.01
Total BBQ								11,735.01	11,735.01
Business									
Deposit	07/12/2022	6753	Leona Walden	Deposit	FD Do...		Fire Depart...	100.00	100.00
Deposit	08/16/2022	4100	Turner's Applia...	Deposit	FD Do...		Fire Depart...	100.00	200.00
Deposit	08/30/2022	2749	Root Down Lan...	Deposit	FD Do...		Fire Depart...	100.00	300.00
Deposit	10/21/2022	6796	Ledford House	Deposit	FD Do...		Fire Depart...	1,000.00	1,300.00
Deposit	12/30/2022	6030	The Conservati...	Deposit	FD Do...		Fire Depart...	500.00	1,800.00
Total Business								1,800.00	1,800.00
Individual									
Deposit	07/05/2022		Sharon Gardner	Deposit	FD Do...		Fire Depart...	47.75	47.75
Deposit	07/12/2022	4021	Rosemary Allen	Deposit	FD Do...		Fire Depart...	60.00	107.75
Deposit	07/12/2022	1651	Gerald J. & Lin...	Deposit	FD Do...		Fire Depart...	50.00	157.75
Deposit	07/12/2022	1049	Roger Perry	Deposit	FD Do...		Fire Depart...	200.00	357.75
Deposit	07/12/2022	2267	Rene Roberts	Deposit	FD Do...		Fire Depart...	100.00	457.75
Deposit	07/12/2022	8995	Michael F. Garr...	Deposit	FD Do...		Fire Depart...	525.00	982.75
Deposit	07/12/2022	8047	Bruce & Patrici...	Deposit	FD Do...		Fire Depart...	50.00	1,032.75
Deposit	07/12/2022		Cash Donations	Deposit	FD Do...		Fire Depart...	387.00	1,419.75
Deposit	07/12/2022	8189	Nancy J. Fish	Deposit	FD Do...		Fire Depart...	50.00	1,469.75
Deposit	07/12/2022	2880...	Gwen Lowery	Deposit	FD Do...		Fire Depart...	100.00	1,569.75
Deposit	07/13/2022		Noah D. Lebowi...	Deposit	FD Do...		Fire Depart...	239.95	1,809.70
Deposit	07/13/2022		Benjamin & Pa...	Deposit	FD Do...		Fire Depart...	95.80	1,905.50
Deposit	07/27/2022		Karen Bowers	Deposit	FD Do...		Fire Depart...	95.80	2,001.30
Deposit	08/16/2022		Louise Burg	Deposit	FD Do...		Fire Depart...	40.00	2,041.30
Deposit	08/16/2022	1487	Carson Bell & L...	Deposit	FD Do...		Fire Depart...	100.00	2,141.30
Deposit	08/16/2022	2898...	Gwen Lowery	Deposit	FD Do...		Fire Depart...	100.00	2,241.30
Deposit	08/16/2022	3587	Ronnie James	Deposit	FD Do...		Fire Depart...	25.00	2,266.30
Deposit	08/19/2022		Julie Rumble	Deposit	FD Do...		Fire Depart...	95.80	2,362.10
Deposit	08/30/2022	15128	R. Timothy Scully	Deposit	FD Do...		Fire Depart...	25.00	2,387.10
Deposit	09/21/2022	1167	Kenneth M. & S...	Deposit	FD Do...		Fire Depart...	100.00	2,487.10
Deposit	09/21/2022	2915...	Gwen Lowery	Deposit	FD Do...		Fire Depart...	100.00	2,587.10
Deposit	09/21/2022	1760	Robert & Dorot...	Deposit	FD Do...		Fire Depart...	50.00	2,637.10
Deposit	09/21/2022	119	Edward F. & Ka...	Deposit	FD Do...		Fire Depart...	100.00	2,737.10
Deposit	10/14/2022	1146	Robert & Marial...	CRV Dona...	FD Do...		Fire Depart...	61.58	2,798.68
Deposit	10/14/2022	2933...	Gwen Lowery	Monthly D...	FD Do...		Fire Depart...	100.00	2,898.68
Deposit	10/21/2022	593	Suzanne Hewitt	Deposit	FD Do...		Fire Depart...	100.00	2,998.68
Deposit	10/21/2022	2705	Brian & Darla S...	Deposit	FD Do...		Fire Depart...	15.00	3,013.68
Deposit	10/21/2022	8834	Jeannette Rask...	Deposit	FD Do...		Fire Depart...	400.00	3,413.68
Deposit	10/21/2022	1004	Esther L. Koch ...	Deposit	FD Do...		Fire Depart...	500.00	3,913.68
Deposit	11/08/2022		Sharon Gardner	Deposit	FD Do...		Fire Depart...	38.14	3,951.82
Deposit	11/14/2022	761	Larry & Susan ...	Deposit	FD Do...		Fire Depart...	700.00	4,651.82

Albion Little River Fire Protection District

Revenue & Expense Detail

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Accrual Basis

Type	Date	Num	Name	Memo	Class	Clr	Split	Amount	Balance
Deposit	11/14/2022	2951...	Gwen Lowery	Deposit	FD Do...		Fire Depart...	100.00	4,751.82
Deposit	11/23/2022	9398...	Lynda Reed	Deposit	FD Do...		Fire Depart...	500.00	5,251.82
Deposit	11/23/2022	0682...	Paul Siegel	Deposit	FD Do...		Fire Depart...	750.00	6,001.82
Deposit	12/02/2022		Patricia Davis	Deposit	FD Do...		Fire Depart...	191.90	6,193.72
Deposit	12/06/2022	0000...	Jonathan H Bor...	Deposit	FD Do...		Fire Depart...	50.00	6,243.72
Deposit	12/06/2022	2970...	Gwen Lowery	Deposit	FD Do...		Fire Depart...	100.00	6,343.72
Deposit	12/14/2022		Jeffrey Sinshei...	Deposit	FD Do...		Fire Depart...	288.00	6,631.72
Deposit	12/27/2022		Mary Bobbitt	Deposit	FD Do...		Fire Depart...	95.80	6,727.52
Deposit	12/29/2022		Judith Malin	Deposit	FD Do...		Fire Depart...	960.70	7,688.22
Deposit	12/30/2022	644	Steven & Debor...	Deposit	FD Do...		Fire Depart...	5,000.00	12,688.22
Deposit	12/30/2022	4028...	Josefina B. Perla	Deposit	FD Do...		Fire Depart...	14,425.61	27,113.83
Deposit	12/30/2022	1004	Howard & Shar...	Deposit	FD Do...		Fire Depart...	200.00	27,313.83
Deposit	12/30/2022	446	Anonymous Do...	Deposit	FD Do...		Fire Depart...	200.00	27,513.83
Deposit	12/30/2022	15092	Lisa Orselli and...	Deposit	FD Do...		Fire Depart...	2,000.00	29,513.83
Total Individual								29,513.83	29,513.83
Total 82-7705 · Donations								63,048.84	63,048.84
Total Income								138,616.86	138,616.86
Gross Profit								138,616.86	138,616.86
Expense									
BBQ									
SUPPLIES									
Bill	07/31/2022		Rossi's Building...	Invoice 22...	District		20000 · Ac...	167.19	167.19
Total SUPPLIES								167.19	167.19
Total BBQ								167.19	167.19
Other Expenses									
COVID-19 EMS FiscalRelief Grant									
Bill	08/31/2022	DM0...	Eureka Oxygen...		District		20000 · Ac...	201.37	201.37
Credit Card C...	10/05/2022	15910	AED Superstore		District		Umpqua B...	647.25	848.62
Bill	11/30/2022	DM0...	Eureka Oxygen...		District		20000 · Ac...	195.10	1,043.72
Bill	12/31/2022	DM0...	Eureka Oxygen...	Invoice D...	District		20000 · Ac...	201.37	1,245.09
Total COVID-19 EMS FiscalRelief Grant								1,245.09	1,245.09
USDA Grant									
Bill	07/19/2022	INV...	L.N. Curtis & S...	Hose Parts	District		20000 · Ac...	6,141.50	6,141.50
Bill	08/04/2022	INV...	L.N. Curtis & S...	Truck kit-S...	District		20000 · Ac...	6,599.27	12,740.77
Bill	08/23/2022	INV...	L.N. Curtis & S...	Hose Part...	District		20000 · Ac...	1,849.70	14,590.47
Bill	10/14/2022	S95...	Fire Hose Direct	Invoice S9...	Grants:...		20000 · Ac...	17,761.35	32,351.82
Bill	10/25/2022	INV...	L.N. Curtis & S...	Fire Pump...	District		20000 · Ac...	5,627.45	37,979.27
Bill	10/28/2022	INV...	L.N. Curtis & S...	Multigas d...	District		20000 · Ac...	2,589.45	40,568.72
Bill	11/23/2022	66102	49er Communic...	Radios/sof...	Grants:...		20000 · Ac...	6,471.04	47,039.76
Total USDA Grant								47,039.76	47,039.76
Other Expenses - Other									
Credit Card C...	10/29/2022			Service C...	District		Umpqua B...	84.73	84.73
Total Other Expenses - Other								84.73	84.73
Total Other Expenses								48,369.58	48,369.58
voided checks									
Check	11/29/2022	11102	Void		District		District Che...	0.00	0.00
Total voided checks								0.00	0.00
66000 · Payroll Expenses									
taxes									
Check	07/06/2022	11042	Michael Rees {...	Social Sec...	District		District Che...	-155.00	-155.00
Check	07/06/2022	11042	Michael Rees {...	Medicare ...	District		District Che...	-36.25	-191.25
Check	07/06/2022	11042	Michael Rees {...	California ...	District		District Che...	-43.31	-234.56
Check	07/06/2022	11043	Wendy Meyer {...	66000 Tax...	District		District Che...	-21.08	-255.64
Check	07/06/2022	11043	Wendy Meyer {...	66000 Me...	District		District Che...	-4.93	-260.57
Check	07/06/2022	11043	Wendy Meyer {...	66000 Fed...	District		District Che...	-50.00	-310.57

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Accrual Basis

July through December 2022

Type	Date	Num	Name	Memo	Class	Clr	Split	Amount	Balance
Check	07/06/2022	11043	Wendy Meyer {...	66000 Cali...	District		District Che...	0.00	-310.57
Check	07/08/2022	ACH	IRS/USA Taxpa...	July 2022	District		District Che...	494.46	183.89
Check	07/14/2022	ACH	EMPLOYMENT...	Acct. ID 1...	District		District Che...	43.31	227.20
Check	07/22/2022	11057	Michael Rees {...	Social Sec...	District		District Che...	-155.00	72.20
Check	07/22/2022	11057	Michael Rees {...	Medicare ...	District		District Che...	-36.25	35.95
Check	07/22/2022	11057	Michael Rees {...	California ...	District		District Che...	-43.31	-7.36
Check	07/28/2022	ACH	EMPLOYMENT...	Acct. ID 1...	District		District Che...	156.86	149.50
Check	08/12/2022	ACH	EMPLOYMENT...	Acct. ID 1...	District		District Che...	43.31	192.81
Check	08/12/2022	ACH	IRS/USA Taxpa...	August 2022	District		District Che...	484.52	677.33
Check	08/16/2022	11067	Wendy Meyer {...	66000 Tax...	District		District Che...	-74.40	602.93
Check	09/16/2022	11067	Wendy Meyer {...	66000 Me...	District		District Che...	-17.40	585.53
Check	08/16/2022	11067	Wendy Meyer {...	66000 Fed...	District		District Che...	-50.00	535.53
Check	08/16/2022	11067	Wendy Meyer {...	66000 Cali...	District		District Che...	0.00	535.53
Check	09/01/2022	11069	Michael Rees {...	Social Sec...	District		District Che...	-155.00	380.53
Check	09/01/2022	11069	Michael Rees {...	Medicare ...	District		District Che...	-36.25	344.28
Check	09/01/2022	11069	Michael Rees {...	California ...	District		District Che...	-43.31	300.97
Check	09/14/2022	ACH	EMPLOYMENT...	Acct. ID 1...	District		District Che...	43.31	344.28
Check	09/14/2022	ACH	IRS/USA Taxpa...	Septembe...	District		District Che...	616.10	960.38
Check	09/19/2022	11077	Wendy Meyer {...	66000 Tax...	District		District Che...	-82.46	877.92
Check	09/19/2022	11077	Wendy Meyer {...	66000 Me...	District		District Che...	-19.29	858.63
Check	09/19/2022	11077	Wendy Meyer {...	66000 Fed...	District		District Che...	-50.00	808.63
Check	09/19/2022	11077	Wendy Meyer {...	66000 Cali...	District		District Che...	-10.23	798.40
Check	09/19/2022	11084	Michael Rees {...	Social Sec...	District		District Che...	-232.50	565.90
Check	09/19/2022	11084	Michael Rees {...	Medicare ...	District		District Che...	-54.38	511.52
Check	09/19/2022	11084	Michael Rees {...	California ...	District		District Che...	-225.76	285.76
Check	09/19/2022	11084	Michael Rees {...	Federal W...	District		District Che...	-486.00	-200.24
Check	10/14/2022	ACH	EMPLOYMENT...	Acct. ID 1...	District		District Che...	279.30	79.06
Check	10/14/2022	ACH	IRS/USA Taxpa...	October 2...	District		District Che...	1,695.76	1,774.82
Check	10/24/2022	11086	Wendy Meyer {...	66000 Tax...	District		District Che...	-43.71	1,731.11
Check	10/24/2022	11086	Wendy Meyer {...	66000 Me...	District		District Che...	-10.22	1,720.89
Check	10/24/2022	11086	Wendy Meyer {...	66000 Fed...	District		District Che...	-50.00	1,670.89
Check	10/28/2022	ACH	EMPLOYMENT...	Acct. ID 1...	District		District Che...	138.88	1,809.77
Check	11/14/2022	ACH	EMPLOYMENT...	Acct. ID 1...	District		District Che...	451.52	2,261.29
Check	11/14/2022	ACH	IRS/USA Taxpa...	November...	District		District Che...	2,277.36	4,538.65
Check	11/29/2022	11112	Wendy Meyer {...	66000 Tax...	District		District Che...	-81.53	4,457.12
Check	11/29/2022	11112	Wendy Meyer {...	66000 Me...	District		District Che...	-19.07	4,438.05
Check	11/29/2022	11112	Wendy Meyer {...	66000 Fed...	District		District Che...	-50.00	4,388.05
Check	12/14/2022	ACH	EMPLOYMENT...	Acct. ID 1...	District		District Che...	451.52	4,839.57
Check	12/14/2022	ACH	IRS/USA Taxpa...	December...	District		District Che...	2,370.70	7,210.27
Check	12/30/2022	ACH	EMPLOYMENT...	Acct. ID 1...	District		District Che...	677.28	7,887.55
Check	12/30/2022	ACH	IRS/USA Taxpa...	December...	District		District Che...	3,353.92	11,241.47
Total taxes								11,241.47	11,241.47
wages									
Check	07/06/2022	11042	Michael Rees {...	June 2022...	District		District Che...	2,500.00	2,500.00
Check	07/06/2022	11043	Wendy Meyer {...	66000 Pay...	District		District Che...	340.00	2,840.00
Check	07/22/2022	11057	Michael Rees {...	July 2022 ...	District		District Che...	2,500.00	5,340.00
Check	08/16/2022	11067	Wendy Meyer {...	66000 Pay...	District		District Che...	1,200.00	6,540.00
Check	09/01/2022	11069	Michael Rees {...	August 20...	District		District Che...	2,500.00	9,040.00
Check	09/19/2022	11077	Wendy Meyer {...	66000 Pay...	District		District Che...	1,330.00	10,370.00
Check	09/19/2022	11084	Michael Rees {...	Septembe...	District		District Che...	3,750.00	14,120.00
Check	10/03/2022	ACH	Michael Rees {...	BiMonthly...	District		District Che...	2,753.12	16,873.12
Check	10/18/2022	ACH	Michael Rees {...	October 1...	District		District Che...	2,753.11	19,626.23
Check	10/24/2022	11086	Wendy Meyer {...	66000 Pay...	District		District Che...	705.00	20,331.23
Check	10/31/2022	ACH	Michael Rees {...	October 3...	District		District Che...	2,753.12	23,084.35
Check	11/15/2022	ACH	Michael Rees {...	Bi Monthly...	District		District Che...	2,753.11	25,837.46
Check	11/29/2022	11112	Wendy Meyer {...	66000 Pay...	District		District Che...	1,315.00	27,152.46
Check	11/30/2022	ACH	Michael Rees {...	Bi Monthly...	District		District Che...	2,753.12	29,905.58
Check	12/15/2022	ACH	Michael Rees {...	Bi Monthly...	District		District Che...	2,753.11	32,658.69
Check	12/29/2022	ACH	Michael Rees {...	Bi Monthly...	District		District Che...	2,753.12	35,411.81
Total wages								35,411.81	35,411.81
66000 · Payroll Expenses - Other									
Check	09/20/2022	ACH	Quickbooks	To verify a...	District		District Che...	0.22	0.22
Deposit	09/27/2022		Quickbooks	Reverse J...	District		District Che...	-0.22	0.00
Total 66000 · Payroll Expenses - Other								0.00	0.00

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Type	Date	Num	Name	Memo	Class	Clr	Split	Amount	Balance
Total 66000 · Payroll Expenses								46,653.28	46,653.28
66900 · Reconciliation Discrepancies									
Credit Card C...	09/27/2022	74780	Vistaprint	Billed to w...	District		Umpqua B...	230.80	230.80
Total 66900 · Reconciliation Discrepancies								230.80	230.80
86-1014 · MISC EMPLOYEE BENEFITS									
Check	12/21/2022	11121	Harvest Market	Christmas ...	District		District Che...	1,200.00	1,200.00
Total 86-1014 · MISC EMPLOYEE BENEFITS								1,200.00	1,200.00
86-1035 · WORKERS COMPENSATION IN									
Bill	07/01/2022	GS2...	Golden State Ri...	Workman'...	District		20000 · Ac...	11,526.00	11,526.00
Bill	11/15/2022	ALBI...	Golden State Ri...	Workman'...	District		20000 · Ac...	987.00	12,513.00
Total 86-1035 · WORKERS COMPENSATION IN								12,513.00	12,513.00
86-2050 · CLOTHING & PERSONAL ITE									
Bill	07/12/2022	2198	Shaun Lindeblad	Reimburse...	District		20000 · Ac...	116.86	116.86
Bill	08/30/2022	1141...	Santa Rosa Uni...	Working a...	District		20000 · Ac...	889.02	1,005.88
Credit Card C...	09/09/2022	27832	Redback USA		District		Umpqua B...	199.57	1,205.45
Credit Card C...	10/10/2022	62987	Little River Cust...		District		Umpqua B...	79.98	1,285.43
Total 86-2050 · CLOTHING & PERSONAL ITE								1,285.43	1,285.43
86-2060 · COMMUNICATIONS									
INTERNET SERVICE									
Credit Card C...	07/02/2022	49158	SLACK		District		Umpqua B...	144.27	144.27
Check	07/25/2022	ACH	Comcast/Xfinity	8155300/5...	District		District Che...	103.06	247.33
Check	07/25/2022	ACH	Comcast/Xfinity	8155300/5...	District		District Che...	103.06	350.39
Check	07/29/2022	ACH	Verizon Wireless		District		District Che...	35.68	386.07
Credit Card C...	08/02/2022	83717	SLACK		District		Umpqua B...	148.13	534.20
Check	08/24/2022	ACH	Comcast/Xfinity	8155300/5...	District		District Che...	103.06	637.26
Check	08/24/2022	ACH	Comcast/Xfinity	8155300/5...	District		District Che...	103.06	740.32
Check	08/31/2022	ACH	Verizon Wireless		District		District Che...	38.27	778.59
Credit Card C...	09/02/2022	05680	SLACK		District		Umpqua B...	139.46	918.05
Check	09/26/2022	ACH	Comcast/Xfinity	8155300/5...	District		District Che...	103.06	1,021.11
Check	09/26/2022	ACH	Comcast/Xfinity	8155300/5...	District		District Che...	103.06	1,124.17
Check	09/29/2022	ACH	Verizon Wireless		District		District Che...	35.38	1,159.55
Check	10/24/2022	ACH	Comcast/Xfinity	8155300/5...	District		District Che...	103.06	1,262.61
Check	10/24/2022	ACH	Comcast/Xfinity	8155300/5...	District		District Che...	103.06	1,365.67
Check	11/25/2022	ACH	Comcast/Xfinity	8155300/5...	District		District Che...	103.06	1,468.73
Check	11/25/2022	ACH	Comcast/Xfinity	8155300/5...	District		District Che...	103.06	1,571.79
Check	12/27/2022	ACH	Comcast/Xfinity	8155300/5...	District		District Che...	103.06	1,674.85
Check	12/27/2022	ACH	Comcast/Xfinity	8155300/5...	District		District Che...	103.06	1,777.91
Total INTERNET SERVICE								1,777.91	1,777.91
TELEPHONE									
Check	10/31/2022	ACH	Verizon Wireless		District		District Che...	35.09	35.09
Check	11/30/2022	ACH	Verizon Wireless		District		District Che...	35.66	70.75
Check	12/29/2022	ACH	Verizon Wireless		District		District Che...	35.09	105.84
Total TELEPHONE								105.84	105.84
86-2060 · COMMUNICATIONS - Other									
Credit Card C...	07/02/2022	98575	Adobe	Chuck Gre...	District		Umpqua B...	14.99	14.99
Check	07/05/2022	ACH	Streamline		District		District Che...	75.00	89.99
Credit Card C...	07/18/2022	71468	Zoom USA	One year ...	District		Umpqua B...	149.90	239.89
Credit Card C...	07/26/2022	75242	Adobe	Adobe Acr...	District		Umpqua B...	203.88	443.77
Credit Card C...	07/26/2022	81348	Adobe	Adobe Acr...	District		Umpqua B...	203.88	647.65
Credit Card C...	07/27/2022	67480	Adobe	Credit Aga...	District		Umpqua B...	-179.88	467.77
Check	08/02/2022	ACH	Streamline		District		District Che...	75.00	542.77
Credit Card C...	08/02/2022	97144	Adobe	Adobwe a...	District		Umpqua B...	14.99	557.76
Credit Card C...	09/02/2022	42561	Adobe	Adobe Acr...	District		Umpqua B...	14.99	572.75
Check	09/02/2022	ACH	Streamline		District		District Che...	75.00	647.75
Credit Card C...	10/02/2022	93281	SLACK		District		Umpqua B...	142.04	789.79
Credit Card C...	10/02/2022	76280	Adobe	Adobe Acr...	District		Umpqua B...	14.99	804.78
Check	10/03/2022	ACH	Streamline		District		District Che...	75.00	879.78
Credit Card C...	11/01/2022	79922	Adobe	Adobe Acr...	District		Umpqua B...	19.99	899.77

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Accrual Basis

July through December 2022

Type	Date	Num	Name	Memo	Class	Clr	Split	Amount	Balance
Credit Card C...	11/02/2022	80496	SLACK		District		Umpqua B...	173.02	1,072.79
Check	11/02/2022	ACH	Streamline		District		District Che...	75.00	1,147.79
Check	12/02/2022	ACH	Streamline		District		District Che...	75.00	1,222.79
Total 86-2060 · COMMUNICATIONS - Other								1,222.79	1,222.79
Total 86-2060 · COMMUNICATIONS								3,106.54	3,106.54
86-2080 · FOOD									
Credit Card C...	07/12/2022	40492	Costco		District		Umpqua B...	308.85	308.85
Credit Card C...	07/25/2022	00777	ALBION GROC...		District		Umpqua B...	10.79	319.64
Credit Card C...	09/21/2022	52888	ALBION GROC...		District		Umpqua B...	5.49	325.13
Credit Card C...	09/23/2022	82457	The Peg House...		District		Umpqua B...	41.32	366.45
Total 86-2080 · FOOD								366.45	366.45
86-2101 · INSURANCE GENERAL									
Bill	07/01/2022	GS2...	Golden State Ri...	General Li...	District		20000 · Ac...	10,062.00	10,062.00
Bill	07/01/2022	GS2...	Golden State Ri...	Property C...	District		20000 · Ac...	3,186.00	13,248.00
Bill	07/01/2022	GS2...	Golden State Ri...	Auto Contr...	District		20000 · Ac...	7,248.00	20,496.00
Bill	07/01/2022	GS2...	Golden State Ri...	Watercraft...	District		20000 · Ac...	98.00	20,594.00
Bill	07/01/2022	GS2...	Golden State Ri...	Crime/Bon...	District		20000 · Ac...	260.00	20,854.00
Bill	07/01/2022	GS2...	Golden State Ri...	Mobile Eq...	District		20000 · Ac...	10.00	20,864.00
Bill	11/15/2022	ALBI...	Golden State Ri...	General Li...	District		20000 · Ac...	834.00	21,698.00
Total 86-2101 · INSURANCE GENERAL								21,698.00	21,698.00
86-2120 · MAINTENANCE EQUIPMENT									
Site Maintenance									
Bill	12/27/2022	17390	Fort Bragg Plu...	Work Ord...	District		20000 · Ac...	385.84	385.84
Total Site Maintenance								385.84	385.84
Firefighting Equipment									
Bill	09/07/2022	WO-...	Phoenix Fire D...	Fire Exting...	District		20000 · Ac...	323.50	323.50
Total Firefighting Equipment								323.50	323.50
Vehicle Maintenance									
8100									
Credit Card C...	09/09/2022	00074	North Coast Tire		District		Umpqua B...	1,056.56	1,056.56
Credit Card C...	10/07/2022	10403	O'Reilly Auto P...		District		Umpqua B...	157.04	1,213.60
Credit Card C...	10/21/2022	00037	Lotten Brake & ...		District		Umpqua B...	1,593.85	2,807.45
Bill	11/30/2022	113-...	Village Hardware	8100	District		20000 · Ac...	10.66	2,818.11
Total 8100								2,818.11	2,818.11
8130									
Bill	10/11/2022	0006...	Adam VanWor...	Invoice 00...	District		20000 · Ac...	1,194.29	1,194.29
Bill	11/30/2022	113-...	Village Hardware	8130	District		20000 · Ac...	2.22	1,196.51
Total 8130								1,196.51	1,196.51
8132									
Bill	12/31/2022	113-...	Village Hardware	8132	District		20000 · Ac...	65.33	65.33
Total 8132								65.33	65.33
8162									
Credit Card C...	10/01/2022	97993	O'Reilly Auto P...		District		Umpqua B...	233.97	233.97
Bill	10/25/2022	6311	Fort Bragg Dies...	Inv. 6311	District		20000 · Ac...	522.06	756.03
Bill	10/31/2022	1031...	Village Hardware	Inv. No's: ...	District		20000 · Ac...	34.92	790.95
Bill	11/30/2022	6475	Fort Bragg Dies...	Inv. 6475	District		20000 · Ac...	1,211.79	2,002.74
Total 8162								2,002.74	2,002.74
8181									
Bill	09/01/2022	1082	Francis Enos Fi...	Class 1 T...	District		20000 · Ac...	1,950.00	1,950.00
Bill	09/21/2022	1128	Francis Enos Fi...	Pump Rep...	District		20000 · Ac...	8,358.70	10,308.70
Total 8181								10,308.70	10,308.70

Type	Date	Num	Name	Memo	Class	Clr	Split	Amount	Balance
Vehicle Maintenance - Other									
Bill	07/31/2022	Aug...	Village Hardware	Windshiel...	District		20000 · Ac...	3.39	3.39
Bill	09/30/2022	6033...	Fort Bragg Dies...	Invoice 60...	District		20000 · Ac...	924.01	927.40
Bill	09/30/2022	9192...	RHOADS AUT...	Invoice 91...	District		20000 · Ac...	62.03	989.43
Bill	10/25/2022	9204...	RHOADS AUT...	Invoice 92...	District		20000 · Ac...	182.30	1,171.73
Bill	12/11/2022	0006...	Adam VanWor...	Invoice 00...	District		20000 · Ac...	1,795.15	2,966.88
Total Vehicle Maintenance - Other								2,966.88	2,966.88
Total Vehicle Maintenance								19,358.27	19,358.27
Total 86-2120 · MAINTENANCE EQUIPMENT								20,067.61	20,067.61
86-2130 · MAINTENANCE STRUCTURES									
Station 810									
Bill	07/31/2022		Rossi's Building...	Invoice 22...	District		20000 · Ac...	51.79	51.79
Bill	07/31/2022	Aug...	Village Hardware	Cleaning ...	District		20000 · Ac...	7.55	59.34
Bill	08/22/2022	2149	Pyramid Electric	Invoice 2149	District		20000 · Ac...	155.86	215.20
Bill	08/31/2022	Aug...	Village Hardware	A281857,...	District		20000 · Ac...	150.68	365.88
Bill	09/01/2022	Sept...	Village Hardware	A283238, ...	District		20000 · Ac...	116.40	482.28
Bill	09/30/2022	2209...	Rossi's Building...	Invoice 22...	District		20000 · Ac...	345.52	827.80
Bill	10/31/2022	1031...	Village Hardware	Inv. No's: ...	District		20000 · Ac...	161.41	989.21
Bill	11/30/2022	1107...	Rossi's Building...	Invoice 22...	District		20000 · Ac...	424.65	1,413.86
Bill	11/30/2022	113-...	Village Hardware	Station 810	District		20000 · Ac...	239.92	1,653.78
Bill	12/07/2022	1227...	Jaime Placido	Station 81...	District		20000 · Ac...	160.00	1,813.78
Bill	12/13/2022	0282...	Premier Pump ...	Invoice 02...	District		20000 · Ac...	166.34	1,980.12
Bill	12/25/2022	0282...	Premier Pump ...	Invoice 02...	District		20000 · Ac...	1,348.98	3,329.10
Bill	12/31/2022	3828...	Cypress Holdin...	Invoice 38...	District		20000 · Ac...	47.07	3,376.17
Bill	12/31/2022	113-...	Village Hardware	Station 810	District		20000 · Ac...	208.29	3,584.46
Total Station 810								3,584.46	3,584.46
Station 812									
Bill	11/30/2022	113-...	Village Hardware	Station 812	District		20000 · Ac...	20.37	20.37
Total Station 812								20.37	20.37
86-2130 · MAINTENANCE STRUCTURES - Other									
Credit Card C...	07/02/2022	00013	Parker Pest Pro	Pest Contr...	District		Umpqua B...	65.00	65.00
Check	07/20/2022	1074	Francisco Rent...		District		Building Fu...	80.00	145.00
Check	07/20/2022	1075	Branesky Sheet...		District		Building Fu...	326.63	471.63
Credit Card C...	08/05/2022	00014	Parker Pest Pro	Pest Contr...	District		Umpqua B...	65.00	536.63
Credit Card C...	09/06/2022	00012	Parker Pest Pro	Pest Contr...	District		Umpqua B...	65.00	601.63
Credit Card C...	09/30/2022	00017	Parker Pest Pro	Pest Contr...	District		Umpqua B...	65.00	666.63
Credit Card C...	10/28/2022	00017	Parker Pest Pro	Pest Contr...	District		Umpqua B...	65.00	731.63
Bill	10/31/2022	3576...	Mendocino Har...		District		20000 · Ac...	55.31	786.94
Total 86-2130 · MAINTENANCE STRUCTURES - Other								786.94	786.94
Total 86-2130 · MAINTENANCE STRUCTURES								4,391.77	4,391.77
86-2140 · MEDICAL, LAB SUPPLIES									
Gasses									
Eureka Oxygen									
Bill	08/06/2022	DM0...	Eureka Oxygen...	Invoice D...	District		20000 · Ac...	201.37	201.37
Bill	09/30/2022	DM0...	Eureka Oxygen...	Invoice D...	District		20000 · Ac...	195.10	396.47
Bill	10/31/2022	DM0...	Eureka Oxygen...		District		20000 · Ac...	201.37	597.84
Total Eureka Oxygen								597.84	597.84
Total Gasses								597.84	597.84
86-2140 · MEDICAL, LAB SUPPLIES - Other									
Credit Card C...	10/13/2022	99833	AMAZON MKT...		District		Umpqua B...	32.31	32.31
Total 86-2140 · MEDICAL, LAB SUPPLIES - Other								32.31	32.31
Total 86-2140 · MEDICAL, LAB SUPPLIES								630.15	630.15
86-2150 · MEMBERSHIPS									
Bill	10/01/2022	3268...	California Speci...	Membersh...	District		20000 · Ac...	1,388.00	1,388.00

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Type	Date	Num	Name	Memo	Class	Clr	Split	Amount	Balance
Total 86-2150 · MEMBERSHIPS								1,388.00	1,388.00
86-2170 · DISTRICT OFFICE SUPPLIE									
Paper, Ink, Materials									
Credit Card C...	08/02/2022	38681	Vistaprint	Stationery ...	District		Umpqua B...	142.38	142.38
Total Paper, Ink, Materials								142.38	142.38
Postage									
Credit Card C...	08/01/2022	52129	USPS	Stamps	District		Umpqua B...	66.00	66.00
Credit Card C...	10/25/2022	93275	USPS	Stamps	District		Umpqua B...	72.00	138.00
Credit Card C...	11/07/2022	78912	USPS	Stamps	District		Umpqua B...	60.00	198.00
Total Postage								198.00	198.00
Software									
Credit Card C...	08/01/2022	63660	Microsoft	Software a...	District		Umpqua B...	9.22	9.22
Credit Card C...	08/04/2022	01514	Microsoft	Microsoft ...	District		Umpqua B...	69.99	79.21
Credit Card C...	09/01/2022	68346	Google Workpl...	Google W...	District		Umpqua B...	198.00	277.21
Credit Card C...	10/01/2022	49694	Google Workpl...	Google W...	District		Umpqua B...	198.20	475.41
Credit Card C...	11/01/2022	90133	Google Workpl...	Google W...	District		Umpqua B...	254.13	729.54
Total Software								729.54	729.54
86-2170 · DISTRICT OFFICE SUPPLIE - Other									
Credit Card C...	07/18/2022	23741	AMAZON MKT...	New lapto...	District		Umpqua B...	3,028.34	3,028.34
Bill	07/22/2022	2569...	ODP Business ...	Invoice 25...	District		20000 · Ac...	63.62	3,091.96
Credit Card C...	08/28/2022	47759	Staples	Miscellan...	District		Umpqua B...	109.33	3,201.29
Bill	09/08/2022	2656...	ODP Business ...	Invoice 26...	District		20000 · Ac...	50.14	3,251.43
Bill	09/08/2022	2656...	ODP Business ...	Invoice 26...	District		20000 · Ac...	16.06	3,267.49
Credit Card C...	10/10/2022	96866	AMAZON MKT...		District		Umpqua B...	53.21	3,320.70
Bill	10/11/2022	2686...	ODP Business ...	Invoice 26...	District		20000 · Ac...	54.09	3,374.79
Credit Card C...	10/11/2022	02155	AMAZON MKT...		District		Umpqua B...	59.32	3,434.11
Bill	10/31/2022	87236	The Color Mill	Job No. 87...	District		20000 · Ac...	189.52	3,623.63
Check	11/08/2022	ACH	Savings Bank ...	Safe Depo...	District		District Che...	60.00	3,683.63
Bill	11/15/2022	2733...	ODP Business ...	Invoice 27...	District		20000 · Ac...	119.95	3,803.58
Bill	11/30/2022	2810...	ODP Business ...	Invoice 28...	District		20000 · Ac...	76.79	3,880.37
Total 86-2170 · DISTRICT OFFICE SUPPLIE - Other								3,880.37	3,880.37
Total 86-2170 · DISTRICT OFFICE SUPPLIE								4,950.29	4,950.29
86-2181 · AUDITING & FISCAL SERVI									
Bi-Annual Independent Audit									
Check	09/16/2022	11071	PNP CPA	2021-2022...	District		District Che...	2,515.00	2,515.00
Total Bi-Annual Independent Audit								2,515.00	2,515.00
Bookkeeping Services									
Bill	07/21/2022	2161	Rachel Miller B...	Invoice 21...	District		20000 · Ac...	227.50	227.50
Bill	08/30/2022		Rachel Miller B...	Invoice 21...	District		20000 · Ac...	227.50	455.00
Credit	10/03/2022	Stat...	Rachel Miller B...		District		20000 · Ac...	-48.75	406.25
Bill	10/03/2022	2208	Rachel Miller B...	Invoice 22...	District		20000 · Ac...	81.25	487.50
Bill	11/01/2022	2224	Rachel Miller B...	Invoice 22...	District		20000 · Ac...	81.25	568.75
Total Bookkeeping Services								568.75	568.75
86-2181 · AUDITING & FISCAL SERVI - Other									
Bill	12/19/2022	1284	PNP CPA	Invoice 12...	District		20000 · Ac...	2,515.00	2,515.00
Total 86-2181 · AUDITING & FISCAL SERVI - Other								2,515.00	2,515.00
Total 86-2181 · AUDITING & FISCAL SERVI								5,598.75	5,598.75
86-2185 · MED AND DENTAL									
Bill	09/29/2022	PLA...	Sanford Brown,...	Jaime Pla...	District		20000 · Ac...	125.00	125.00
Total 86-2185 · MED AND DENTAL								125.00	125.00
86-2187 · EDUCATION & TRAINING									
Food									

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Type	Date	Num	Name	Memo	Class	Clr	Split	Amount	Balance
Credit Card C...	07/25/2022	39116	Redwood Drive In		District		Umpqua B...	50.00	50.00
Total Food								50.00	50.00
ADVANCED EMT									
Bill	09/01/2022	Multi...	Sheila Klopper	Napa Cou...	District		20000 · Ac...	23.09	23.09
Bill	09/01/2022	Multi...	Sheila Klopper	Mental He...	District		20000 · Ac...	98.95	122.04
Total ADVANCED EMT								122.04	122.04
CPR									
Bill	08/30/2022	9880...	Laurie Starr	CPR Rece...	District		20000 · Ac...	125.00	125.00
Bill	09/08/2022	0908...	Harris Professi...	CPR Train...	District		20000 · Ac...	900.00	1,025.00
Total CPR								1,025.00	1,025.00
EMT									
Bill	09/01/2022	Multi...	Sheila Klopper	Head and ...	District		20000 · Ac...	12.54	12.54
Bill	09/01/2022	Multi...	Sheila Klopper	Patient Sa...	District		20000 · Ac...	12.54	25.08
Bill	09/01/2022	Multi...	Sheila Klopper	Snake Bites	District		20000 · Ac...	12.54	37.62
Bill	09/01/2022	Multi...	Sheila Klopper	Sepsis Re...	District		20000 · Ac...	12.54	50.16
Bill	09/01/2022	Multi...	Sheila Klopper	Care of th...	District		20000 · Ac...	12.54	62.70
Total EMT								62.70	62.70
86-2187 · EDUCATION & TRAINING - Other									
Bill	07/01/2022	1707...	Sheila Klopper	Fire Chapl...	District		20000 · Ac...	450.00	450.00
Credit Card C...	08/09/2022	55067	Costco		District		Umpqua B...	133.03	583.03
Credit Card C...	08/12/2022	66646	Harvest Market		District		Umpqua B...	38.11	621.14
Credit Card C...	08/28/2022	89264	Costco		District		Umpqua B...	68.19	689.33
Credit Card C...	08/29/2022	14490	ALBION GROC...		District		Umpqua B...	8.62	697.95
Check	12/11/2022	11113	MCTO	Basic Firef...	District		District Che...	1,200.00	1,897.95
Total 86-2187 · EDUCATION & TRAINING - Other								1,897.95	1,897.95
Total 86-2187 · EDUCATION & TRAINING								3,157.69	3,157.69
86-2200 · RENT- LEASE EQUIPMENT									
8130 Lease Purchase									
Interest 8130									
Bill	09/21/2022	0912...	Santa Cruz Cou...	Lease Pay...	District		20000 · Ac...	1,801.10	1,801.10
Bill	12/13/2022	9004...	Santa Cruz Cou...	Lease Pay...	District		20000 · Ac...	1,737.38	3,538.48
Total Interest 8130								3,538.48	3,538.48
Principal 8130									
Bill	09/21/2022	0912...	Santa Cruz Cou...	Lease Pay...	District		20000 · Ac...	5,583.32	5,583.32
Bill	12/13/2022	9004...	Santa Cruz Cou...	Lease Pay...	District		20000 · Ac...	5,636.09	11,219.41
Total Principal 8130								11,219.41	11,219.41
Total 8130 Lease Purchase								14,757.89	14,757.89
8181 8191 Lease Purchase									
Interest 8181 8191									
Bill	09/21/2022	9004...	Santa Cruz Cou...	Lease Pay...	District		20000 · Ac...	4,290.86	4,290.86
Bill	12/22/2022	9004...	Santa Cruz Cou...	Lease Pay...	District		20000 · Ac...	4,222.73	8,513.59
Total Interest 8181 8191								8,513.59	8,513.59
Principal 8181 8191									
Bill	09/21/2022	9004...	Santa Cruz Cou...	Lease Pay...	District		20000 · Ac...	8,209.14	8,209.14
Bill	12/22/2022	9004...	Santa Cruz Cou...	Lease Pay...	District		20000 · Ac...	8,277.27	16,486.41
Total Principal 8181 8191								16,486.41	16,486.41
Total 8181 8191 Lease Purchase								25,000.00	25,000.00
Total 86-2200 · RENT- LEASE EQUIPMENT								39,757.89	39,757.89
86-2220 · SMALL TOOLS & SUPPLIES									
BATTERIES									

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Type	Date	Num	Name	Memo	Class	Clr	Split	Amount	Balance
Credit Card C...	11/01/2022	63135	Costco		District		Umpqua B...	87.99	87.99
Total BATTERIES								87.99	87.99
86-2220 · SMALL TOOLS & SUPPLIES - Other									
Credit Card C...	08/09/2022	20889	Harbor Freight ...		District		Umpqua B...	80.90	80.90
Credit Card C...	08/28/2022	74866	Harbor Freight ...		District		Umpqua B...	38.82	119.72
Bill	12/31/2022	113-...	Village Hardware	Per 12-30-...	District		20000 · Ac...	77.63	197.35
Total 86-2220 · SMALL TOOLS & SUPPLIES - Other								197.35	197.35
Total 86-2220 · SMALL TOOLS & SUPPLIES								285.34	285.34
86-2250 · TRANSPORTATION & TRAVEL									
FLEET FUEL									
Credit Card C...	09/09/2022	59779	NORCAL GAS...		District		Umpqua B...	46.53	46.53
Credit Card C...	09/23/2022	87408	NORCAL GAS...		District		Umpqua B...	44.34	90.87
Credit Card C...	10/21/2022	14209	NORCAL GAS...		District		Umpqua B...	30.00	120.87
Total FLEET FUEL								120.87	120.87
86-2250 · TRANSPORTATION & TRAVEL - Other									
Credit Card C...	07/04/2022	95743	ALBION GROC...		District		Umpqua B...	68.45	68.45
Credit Card C...	07/07/2022	90980	ALBION GROC...		District		Umpqua B...	11.36	79.81
Credit Card C...	07/14/2022	09087	ALBION GROC...		District		Umpqua B...	23.70	103.51
Credit Card C...	07/14/2022	09418	ALBION GROC...		District		Umpqua B...	51.90	155.41
Credit Card C...	07/18/2022	75929	ALBION GROC...		District		Umpqua B...	73.00	228.41
Credit Card C...	07/20/2022	92644	ALBION GROC...		District		Umpqua B...	52.40	280.81
Credit Card C...	07/23/2022	89354	ALBION GROC...		District		Umpqua B...	83.70	364.51
Credit Card C...	07/26/2022	66391	ALBION GROC...		District		Umpqua B...	98.38	462.89
Credit Card C...	08/01/2022	64904	ALBION GROC...		District		Umpqua B...	34.09	496.98
Credit Card C...	08/03/2022	13111	ALBION GROC...		District		Umpqua B...	113.40	610.38
Credit Card C...	08/12/2022	88264	ALBION GROC...		District		Umpqua B...	93.99	704.37
Credit Card C...	08/19/2022	63831	ALBION GROC...		District		Umpqua B...	66.00	770.37
Credit Card C...	08/24/2022	38577	ALBION GROC...		District		Umpqua B...	81.98	852.35
Credit Card C...	08/26/2022	34386	ALBION GROC...		District		Umpqua B...	63.60	915.95
Credit Card C...	08/30/2022	19300	ALBION GROC...		District		Umpqua B...	45.80	961.75
Credit Card C...	09/01/2022	78531	ALBION GROC...		District		Umpqua B...	71.44	1,033.19
Bill	09/06/2022	0139...	Reladyne (Red...	Invoice 01...	District		20000 · Ac...	337.36	1,370.55
Credit Card C...	09/12/2022	37755	Redwood Drive In		District		Umpqua B...	33.71	1,404.26
Credit Card C...	09/14/2022	57731	ALBION GROC...		District		Umpqua B...	63.70	1,467.96
Credit Card C...	09/18/2022	81436	ALBION GROC...		District		Umpqua B...	76.30	1,544.26
Credit Card C...	09/19/2022	67915	ALBION GROC...		District		Umpqua B...	56.60	1,600.86
Credit Card C...	09/23/2022	16572	Bear River Pum...		District		Umpqua B...	121.74	1,722.60
Credit Card C...	09/23/2022	16382	Bear River Pum...		District		Umpqua B...	150.00	1,872.60
Credit Card C...	09/23/2022	28814	Bear River Pum...		District		Umpqua B...	100.00	1,972.60
Credit Card C...	09/24/2022	87358	ALBION GROC...		District		Umpqua B...	82.32	2,054.92
Credit Card C...	09/25/2022	67821	ALBION GROC...		District		Umpqua B...	92.20	2,147.12
Credit Card C...	09/29/2022	89119	ALBION GROC...		District		Umpqua B...	59.28	2,206.40
Credit Card C...	09/29/2022	01397	ALBION GROC...		District		Umpqua B...	10.78	2,217.18
Bill	10/01/2022	Agai...	Reladyne (Red...	Against C...	District		20000 · Ac...	223.91	2,441.09
Credit Card C...	10/01/2022	32564	ALBION GROC...		District		Umpqua B...	12.25	2,453.34
Credit Card C...	10/01/2022	32515	ALBION GROC...		District		Umpqua B...	81.68	2,535.02
Credit Card C...	10/04/2022	66200	ALBION GROC...		District		Umpqua B...	74.30	2,609.32
Credit Card C...	10/07/2022	72036	ALBION GROC...		District		Umpqua B...	52.33	2,661.65
Credit Card C...	10/12/2022	51200	ALBION GROC...		District		Umpqua B...	77.70	2,739.35
Credit Card C...	10/13/2022	57455	ALBION GROC...		District		Umpqua B...	62.70	2,802.05
Credit Card C...	10/14/2022	91733	ALBION GROC...		District		Umpqua B...	50.20	2,852.25
Credit Card C...	10/15/2022	43403	ALBION GROC...		District		Umpqua B...	13.98	2,866.23
Bill	12/20/2022	0173...	Reladyne (Red...	Inv. No. 01...	District		20000 · Ac...	1,226.05	4,092.28
Bill	12/22/2022	0173...	Reladyne (Red...	0173835-IN	District		20000 · Ac...	1,231.45	5,323.73
Total 86-2250 · TRANSPORTATION & TRAVEL - Other								5,323.73	5,323.73
Total 86-2250 · TRANSPORTATION & TRAVEL								5,444.60	5,444.60
86-2260 · UTILITIES									
Redwood Waste Solutions									
Check	07/21/2022	ACH	Redwood Wast...	Trash	District		District Che...	44.92	44.92
Check	09/20/2022	ACH	Redwood Wast...	Trash	District		District Che...	71.58	116.50

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Type	Date	Num	Name	Memo	Class	Clr	Split	Amount	Balance
Check	09/20/2022	ACH	Redwood Wast...	Trash	District		District Che...	71.58	188.08
Check	10/04/2022	ACH	Redwood Wast...	Trash 812	District		District Che...	35.79	223.87
Check	10/04/2022	ACH	Redwood Wast...	Trash 810	District		District Che...	35.79	259.66
Check	11/02/2022	ACH	Redwood Wast...	Trash 811	District		District Che...	35.79	295.45
Check	12/02/2022	ACH	Redwood Wast...	Trash 810	District		District Che...	35.79	331.24
Total Redwood Waste Solutions								331.24	331.24
Albion Water District									
Bill	07/01/2022	1920...	Albion Mutual ...		District		20000 · Ac...	185.00	185.00
Bill	10/31/2022	1067	Albion Mutual ...	Statement...	District		20000 · Ac...	185.00	370.00
Total Albion Water District								370.00	370.00
PG&E									
Check	07/15/2022	ACH	PG&E	02100951...	District		District Che...	238.88	238.88
Check	08/16/2022	ACH	PG&E	02100951...	District		District Che...	327.61	566.49
Check	09/15/2022	ACH	PG&E	02100951...	District		District Che...	258.09	824.58
Check	10/17/2022	ACH	PG&E	02100951...	District		District Che...	290.35	1,114.93
Check	12/16/2022	ACH	PG&E	02100951...	District		District Che...	286.03	1,400.96
Total PG&E								1,400.96	1,400.96
Thompson Septic Service									
Bill	07/31/2022	15394	Thompson's Po...	Invoice 15...	District		20000 · Ac...	269.45	269.45
Bill	08/31/2022	15647	Thompson's Po...	Invoice 15...	District		20000 · Ac...	269.45	538.90
Bill	09/30/2022	15876	Thompson's Po...	Invoice 15...	District		20000 · Ac...	269.45	808.35
Bill	10/31/2022	16088	Thompson's Po...	Invoice 16...	District		20000 · Ac...	269.45	1,077.80
Bill	11/30/2022	16278	Thompson's Po...	Invoice 16...	District		20000 · Ac...	269.45	1,347.25
Bill	12/31/2022	16476	Thompson's Po...	Invoice 16...	District		20000 · Ac...	269.45	1,616.70
Total Thompson Septic Service								1,616.70	1,616.70
Total 86-2260 · UTILITIES								3,718.90	3,718.90
86-3113 · PAYMENTS TO GOVT AGENCIES									
Bill	07/18/2022	2005	LAFCO	ALRFPD ...	District		20000 · Ac...	981.21	981.21
Total 86-3113 · PAYMENTS TO GOVT AGENCIES								981.21	981.21
86-4360 · BUILDINGS & IMPROVEMENT									
Credit Card C...	08/10/2022	44264	Home Depot		District		Umpqua B...	651.07	651.07
Total 86-4360 · BUILDINGS & IMPROVEMENT								651.07	651.07
86-4370 · EQUIPMENT (PURCHASE)									
District Office Equipment									
Credit Card C...	11/16/2022	45529	AMAZON MKT...	Brother La...	District		Umpqua B...	407.08	407.08
Total District Office Equipment								407.08	407.08
86-4370 · EQUIPMENT (PURCHASE) - Other									
Credit Card C...	07/12/2022	37891	Home Depot		District		Umpqua B...	327.59	327.59
Credit Card C...	08/17/2022	95759	AMAZON MKT...	New lapto...	District		Umpqua B...	61.44	389.03
Credit Card C...	10/13/2022	23712	AMAZON MKT...		District		Umpqua B...	12.39	401.42
Total 86-4370 · EQUIPMENT (PURCHASE) - Other								401.42	401.42
Total 86-4370 · EQUIPMENT (PURCHASE)								808.50	808.50
Total Expense								227,547.04	227,547.04
Net Income								-88,930.18	-88,930.18

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Albion Little River Fire Protection District Donations Revenue & Expense Detail

01/09/23

July through December 2022

Accrual Basis

Type	Date	Num	Name	Memo	Class	Clr	Split	Amount	Balance
Income									
82-7705 - Donations									
Restricted Funds									
Deposit	11/14/2022	2662...	Steven & Debor...	Deposit	FD Do...		Fire Depart...	20,000.00	20,000.00
Total Restricted Funds								20,000.00	20,000.00
BBQ									
Deposit	09/21/2022	327	Albion-Little Riv...	Barbeque ...	FD Do...		Fire Depart...	11,735.01	11,735.01
Total BBQ								11,735.01	11,735.01
Business									
Deposit	07/12/2022	6753	Leona Walden	Deposit	FD Do...		Fire Depart...	100.00	100.00
Deposit	08/16/2022	4100	Turner's Applia...	Deposit	FD Do...		Fire Depart...	100.00	200.00
Deposit	08/30/2022	2749	Root Down Lan...	Deposit	FD Do...		Fire Depart...	100.00	300.00
Deposit	10/21/2022	6796	Ledford House	Deposit	FD Do...		Fire Depart...	1,000.00	1,300.00
Deposit	12/30/2022	6030	The Conservati...	Deposit	FD Do...		Fire Depart...	500.00	1,800.00
Total Business								1,800.00	1,800.00
Individual									
Deposit	07/05/2022		Sharon Gardner	Deposit	FD Do...		Fire Depart...	47.75	47.75
Deposit	07/12/2022	4021	Rosemary Allen	Deposit	FD Do...		Fire Depart...	60.00	107.75
Deposit	07/12/2022	1651	Gerald J. & Lin...	Deposit	FD Do...		Fire Depart...	50.00	157.75
Deposit	07/12/2022	1049	Roger Perry	Deposit	FD Do...		Fire Depart...	200.00	357.75
Deposit	07/12/2022	2267	Rene Roberts	Deposit	FD Do...		Fire Depart...	100.00	457.75
Deposit	07/12/2022	8995	Michael F. Garr...	Deposit	FD Do...		Fire Depart...	525.00	982.75
Deposit	07/12/2022	8047	Bruce & Patrici...	Deposit	FD Do...		Fire Depart...	50.00	1,032.75
Deposit	07/12/2022		Cash Donations	Deposit	FD Do...		Fire Depart...	387.00	1,419.75
Deposit	07/12/2022	8189	Nancy J. Fish	Deposit	FD Do...		Fire Depart...	50.00	1,469.75
Deposit	07/12/2022	2880...	Gwen Lowery	Deposit	FD Do...		Fire Depart...	100.00	1,569.75
Deposit	07/13/2022		Noah D. Lebowi...	Deposit	FD Do...		Fire Depart...	239.95	1,809.70
Deposit	07/13/2022		Benjamin & Pa...	Deposit	FD Do...		Fire Depart...	95.80	1,905.50
Deposit	07/27/2022		Karen Bowers	Deposit	FD Do...		Fire Depart...	95.80	2,001.30
Deposit	08/16/2022		Louise Burg	Deposit	FD Do...		Fire Depart...	40.00	2,041.30
Deposit	08/16/2022	1487	Carson Bell & L...	Deposit	FD Do...		Fire Depart...	100.00	2,141.30
Deposit	08/16/2022	2898...	Gwen Lowery	Deposit	FD Do...		Fire Depart...	100.00	2,241.30
Deposit	08/16/2022	3587	Ronnie James	Deposit	FD Do...		Fire Depart...	25.00	2,266.30
Deposit	08/19/2022		Julie Rumble	Deposit	FD Do...		Fire Depart...	95.80	2,362.10
Deposit	08/30/2022	15128	R. Timothy Scully	Deposit	FD Do...		Fire Depart...	25.00	2,387.10
Deposit	09/21/2022	1167	Kenneth M. & S...	Deposit	FD Do...		Fire Depart...	100.00	2,487.10
Deposit	09/21/2022	2915...	Gwen Lowery	Deposit	FD Do...		Fire Depart...	100.00	2,587.10
Deposit	09/21/2022	1760	Robert & Dorot...	Deposit	FD Do...		Fire Depart...	50.00	2,637.10
Deposit	09/21/2022	119	Edward F. & Ka...	Deposit	FD Do...		Fire Depart...	100.00	2,737.10
Deposit	10/14/2022	1146	Robert & Marial...	CRV Dona...	FD Do...		Fire Depart...	61.58	2,798.68
Deposit	10/14/2022	2933...	Gwen Lowery	Monthly D...	FD Do...		Fire Depart...	100.00	2,898.68
Deposit	10/21/2022	593	Suzanne Hewitt	Deposit	FD Do...		Fire Depart...	100.00	2,998.68
Deposit	10/21/2022	2705	Brian & Darla S...	Deposit	FD Do...		Fire Depart...	15.00	3,013.68
Deposit	10/21/2022	8834	Jeannette Rask...	Deposit	FD Do...		Fire Depart...	400.00	3,413.68
Deposit	10/21/2022	1004	Esther L. Koch ...	Deposit	FD Do...		Fire Depart...	500.00	3,913.68
Deposit	11/08/2022		Sharon Gardner	Deposit	FD Do...		Fire Depart...	38.14	3,951.82
Deposit	11/14/2022	761	Larry & Susan ...	Deposit	FD Do...		Fire Depart...	700.00	4,651.82
Deposit	11/14/2022	2951...	Gwen Lowery	Deposit	FD Do...		Fire Depart...	100.00	4,751.82
Deposit	11/23/2022	9398...	Lynda Reed	Deposit	FD Do...		Fire Depart...	500.00	5,251.82
Deposit	11/23/2022	0682...	Paul Siegel	Deposit	FD Do...		Fire Depart...	750.00	6,001.82
Deposit	12/02/2022		Patricia Davis	Deposit	FD Do...		Fire Depart...	191.90	6,193.72
Deposit	12/06/2022	0000...	Jonathan H Bor...	Deposit	FD Do...		Fire Depart...	50.00	6,243.72
Deposit	12/06/2022	2970...	Gwen Lowery	Deposit	FD Do...		Fire Depart...	100.00	6,343.72
Deposit	12/14/2022		Jeffrey Sinshei...	Deposit	FD Do...		Fire Depart...	288.00	6,631.72
Deposit	12/27/2022		Mary Bobbitt	Deposit	FD Do...		Fire Depart...	95.80	6,727.52
Deposit	12/29/2022		Judith Malin	Deposit	FD Do...		Fire Depart...	960.70	7,688.22
Deposit	12/30/2022	644	Steven & Debor...	Deposit	FD Do...		Fire Depart...	5,000.00	12,688.22
Deposit	12/30/2022	4028...	Josefina B. Perla	Deposit	FD Do...		Fire Depart...	14,425.61	27,113.83
Deposit	12/30/2022	1004	Howard & Shar...	Deposit	FD Do...		Fire Depart...	200.00	27,313.83
Deposit	12/30/2022	446	Anonymous Do...	Deposit	FD Do...		Fire Depart...	200.00	27,513.83
Deposit	12/30/2022	15092	Lisa Orselli and...	Deposit	FD Do...		Fire Depart...	2,000.00	29,513.83
Total Individual								29,513.83	29,513.83

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01/09/23

Accrual Basis

Albion Little River Fire Protection District Donations Revenue & Expense Detail

July through December 2022

Type	Date	Num	Name	Memo	Class	Clr	Split	Amount	Balance
Total 82-7705 · Donations								63,048.84	63,048.84
Total Income								63,048.84	63,048.84
Gross Profit								63,048.84	63,048.84
Expense									0.00
Net Income								63,048.84	63,048.84

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Albion Little River Fire Protection District

01/09/23

Building Fund Register

Accrual Basis

July through December 2022

Type	Date	Num	Name	Memo	Split	Amount	Balance
Jul - Dec 22							
Deposit	07/18/2022			Deposit	Fire Depart...	10,000.00	10,000.00
Check	07/20/2022	1074	Francisco Renteria		86-2130 · M...	-80.00	9,920.00
Check	07/20/2022	1075	Branesky Sheet ...		86-2130 · M...	-326.63	9,593.37
Bill Pmt -Check	07/21/2022	1076	Diana Wiedema...	Architectur...	20000 · Acc...	-12,072.39	-2,479.02
Deposit	07/31/2022			Interest	82-4100 · IN...	0.56	-2,478.46
Bill Pmt -Check	08/16/2022	1077	WRA Environme...	Environme...	20000 · Acc...	-194.00	-2,672.46
Deposit	08/31/2022			Interest	82-4100 · IN...	0.36	-2,672.10
Deposit	09/30/2022			Interest	82-4100 · IN...	0.34	-2,671.76
Bill Pmt -Check	10/24/2022	1078	Good Morning G...	Brochure fo...	20000 · Acc...	-408.55	-3,080.31
Bill Pmt -Check	10/24/2022	1079	Diane Wiedema...		20000 · Acc...	-3,119.35	-6,199.66
Deposit	10/31/2022			Interest	82-4100 · IN...	0.35	-6,199.31
Deposit	11/30/2022			Interest	82-4100 · IN...	0.20	-6,199.11
Deposit	12/30/2022			Interest	82-4100 · IN...	0.21	-6,198.90
Jul - Dec 22						-6,198.90	-6,198.90

Albion Little River Fire District

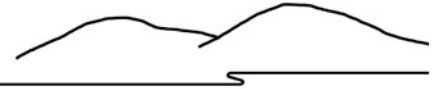
FINANCIAL STATEMENTS

AUDIT REPORT

June 30, 2021

and

June 30, 2022



October 30, 2022

Albion Little River Fire District

INDEPENDENT AUDITOR'S REPORT

We have audited the accompanying financial statements of Albion Little River Fire District as of and for the year-ended June 30, 2021 and June 30, 2022, as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

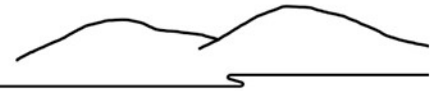
Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America applicable to financial audits contained in Governmental Auditing Standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that our audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Albion Little River Fire District as of June 30, 2021 and June 30, 2022, and the respective changes in financial position, and cash flows for the years then ended, in conformity with accounting principles generally accepted in the United States of America.

Other Matters

The District has not presented Management’s Discussion and Analysis or budgetary comparison information that accounting principles generally accepted in the United States of America require be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the financial statements in an appropriate operational, economic, or historical context.

Zach Pehling, CPA

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Albion Little River Fire District

**Audit Report
June 30, 2021
and
June 30, 2022**

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Albion Little River Fire District

Balance Sheet June 30, 2021 and June 30, 2022

	2021	2022
	General	General
	Fund	Fund
<u>ASSETS</u>		
<u>Assets:</u>		
Cash	\$ 647,929	\$ 764,819
Accounts Receivable	-	-
Deposits & Prepaid Expenses	-	-
	<hr/>	<hr/>
TOTAL ASSETS	<u>647,929</u>	<u>764,819</u>
<u>LIABILITIES & FUND BALANCES</u>		
<u>Liabilities:</u>		
Accounts Payable	990	40,106
Accrued Payroll	-	-
	<hr/>	<hr/>
TOTAL LIABILITIES	<u>990</u>	<u>40,106</u>
<u>Fund Balances:</u>		
Unassigned	646,939	724,713
Unspendable	-	-
Committed	-	-
	<hr/>	<hr/>
Total Fund Balance	<u>646,939</u>	<u>724,713</u>
<u>TOTAL LIABILITIES &</u>		
<u>FUND BALANCE</u>	<u><u>\$ 647,929</u></u>	<u><u>\$ 764,819</u></u>

The accompanying notes are an integral part of these financial statements.

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ALBION LITTLE RIVER FIRE DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION

Albion Little River Fire District

	June 30, 2021	June 30, 2022
Total Fund Balances - Governmental Funds	\$ 646,939	\$ 724,713
<p>Capital Assets used in Governmental Funds are not financial resources and therefore are not reported as assets in the Governmental Funds.</p>		
Total Historical Cost of Capital Assets	2,514,933	2,670,473
Less: Accumulated Depreciation	(933,108)	(1,005,984)
Prepaid expenses, some expenditures not due & payable within the current period were paid, those amounts are shown as expended in the governmental funds	-	-
Compensated Absences are reported in the Government-Wide Statement of Net Assets, but they do not require the use of current financial resources. Therefore, the liability is not reported in Governmental Funds.	-	-
Deferred Outflows not due and receivable in the current period and therefore are not reported as an asset in the governmental funds. This is comprised of GASB 68 Pension Outflows. Deferred Outflows at June 30 was:	-	-
Deferred Inflows are not due in the current period and therefore, are not reported as liabilities in the governmental funds. This is comprised of GASB 68 Pension Inflows. Deferred Inflows at June 30 was:	-	-
Long-term liabilities are not due in the current period and therefore, are not reported as liabilities in the governmental funds.	(786,777)	(734,715)
Net Position	\$ 1,441,987	\$ 1,654,487

The accompanying notes are an integral part of these financial statements

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Albion Little River Fire District

**Statement of Revenues, Expenditures & Change in Fund Balance
For the Year Ended
June 30, 2021
and
June 30, 2022**

<u>REVENUE</u>	2021	2022
	<u>General Fund</u>	<u>General Fund</u>
Tax Revenue	\$ 95,146	\$ 95,472
Fire Protection Tax	153,541	164,732
Charges for Service	389	348
Interest & Investment Earnings	761	356
Prop 172 Sales Tax	37,003	27,615
Grants & Contributions	32,747	221,419
Miscellaneous	-	-
TOTAL REVENUE	319,587	509,942
<u>EXPENDITURES</u>		
Capital Assets	159,840	167,141
Debt Service:		
Principle	44,264	51,300
Interest	35,593	48,283
Professional Fees	4,824	3,070
Insurance	15,513	17,348
Utilities	7,131	7,891
Salaries and Employee Benefits	49,002	49,520
Repairs and Maintenance	21,789	14,042
Services, Supplies and Refunds	7,636	73,573
TOTAL EXPENDITURES	345,592	432,168
Excess (Deficit) Revenues over Expenditures	(26,005)	77,774
Other Financing Sources	-	-
CHANGE IN FUND BALANCE	(26,005)	77,774
FUND BALANCE, BEGINNING OF YEAR	672,944	646,939
FUND BALANCE, END OF YEAR	\$ 646,939	\$ 724,713

The accompanying notes are an integral part of these financial statements.

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ALBION LITTLE RIVER FIRE DISTRICT RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

	<u>June 30, 2021</u>	<u>June 30, 2022</u>
Net Change in Fund Balances - Total Governmental Funds	(26,005)	77,774
Amounts reported for governmental activities in the Statement of Activities are different as follows:		
Governmental Funds report capital outlays as expenditures.		
However, in the Statement of Activities, the cost of these assets are allocated over the estimated useful lives as depreciation expense.		
This is the amount by which capital outlays exceeded depreciation expense during the year		
Current Year Capital Outlays	127,874	155,540
Less: Current Year Depreciation Expense	(63,401)	(72,876)
In the Governmental Funds Acquisition of debt is considered an other financing source, which is the amounts actually received. In the Government-Wide Statement of Activities, Acquisition of debt increases liabilities.	-	-
In the Governmental Funds revenues are measured by the amount of financial resources received. In the Government-Wide Statement of Activities, revenues are measured by the amounts earned during the year	-	-
In the Governmental Funds compensated absences (sick pay and vacation) are measured by the amount of financial resources used, which is the amounts actually paid. In the Government-Wide Statement of Activities, compensated absences are measured by the amounts earned during the year	-	-
Repayment of principle on long-term liabilities is an expenditure for Governmental funds, but the repayment reduces long-term liabilities on the Government-Wide Statement of Net Position. Principle payments made on long-term liabilities during the year consist of:	41,401	52,021
Change in Net Position of Governmental Activities	<u>\$ 79,869</u>	<u>\$ 212,459</u>

The accompanying notes are an integral part of these financial statements

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Albion Little River Fire District

Statement of Net Position June 30, 2021 and June 30, 2022

<u>ASSETS</u>	<u>2021</u>	<u>2022</u>
<u>Current Assets:</u>		
Cash	\$ 647,929	\$ 764,819
Accounts Receivable	-	-
Deposits & Prepaid Expenses	-	-
Total Current Assets	<u>647,929</u>	<u>764,819</u>
<u>Capital Assets:</u>		
Land	377,971	377,971
Buildings & Improvements	492,131	492,131
Firefighting Equipment	1,545,549	1,545,549
Construction in Progress	99,282	254,822
Less: Accumulated Depreciation	<u>(933,108)</u>	<u>(1,005,984)</u>
Total Capital Assets	<u>1,581,825</u>	<u>1,664,489</u>
TOTAL ASSETS	<u>2,229,754</u>	<u>2,429,308</u>
<u>DEFERRED OUTFLOW</u>	-	-
TOTAL DEFERRED OUTFLOW	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS	<u>2,229,754</u>	<u>2,429,308</u>
<u>LIABILITIES</u>		
<u>Current Liabilities:</u>		
Current Portion of Long-Term Liabilities	48,302	50,100
Accounts Payable	<u>990</u>	<u>40,106</u>
Total Current Liabilities	<u>49,292</u>	<u>90,206</u>
<u>Long-term Liabilities:</u>		
Long-Term Liabilities	<u>738,475</u>	<u>684,615</u>
Total Long-term Liabilities	<u>738,475</u>	<u>684,615</u>
TOTAL LIABILITIES	<u>787,767</u>	<u>774,821</u>
<u>DEFERRED INFLOWS</u>	-	-
TOTAL DEFERRED INFLOWS	-	-
TOTAL LIABILITIES AND DEFERRED INFLOWS	<u>787,767</u>	<u>774,821</u>
<u>NET POSITION</u>		
Net Investment in Capital Assets	795,048	929,774
Unrestricted	<u>646,939</u>	<u>724,713</u>
TOTAL NET POSITION	<u>\$ 1,441,987</u>	<u>\$ 1,654,487</u>

The accompanying notes are an integral part of these financial statements.

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Albion Little River Fire Districts
Statement of Activities
For the Year-Ended
June 30, 2021
and
June 30, 2022

2021				
	Operating Revenues			
Expenses	Charges for Services	Grants and Contributions	Excess of Revenues/(Expenses)	
<u>Governmental Activities</u>				
Public Protection	\$ 176,827	\$ 899	\$ 32,747	\$ (143,181)
Depreciation (Unallocated)	63,401	-	-	(63,401)
Total Governmental Activities				(206,582)
General Revenues:				
Tax Revenue				95,146
Fire Fee				153,541
Interest & Investment Earnings				761
License, Permits & Rents				-
Special Taxes				37,003
Miscellaneous				-
Total General Revenues				286,451
NET CHANGE IN NET POSITION				79,869
NET POSITION, BEGINNING OF YEAR				1,362,118
NET POSITION, END OF YEAR				\$ 1,441,987
2022				
	Operating Revenues			
Expenses	Charges for Services	Grants and Contributions	Excess of Revenues/(Expenses)	
<u>Governmental Activities</u>				
Public Protection	\$ 224,967	\$ 747	\$ 221,419	\$ (2,801)
Depreciation (Unallocated)	72,876	-	-	(72,876)
Total Governmental Activities				(75,677)
General Revenues:				
Tax Revenue				95,472
Fire Fee				164,732
Interest & Investment Earnings				356
License, Permits & Rents				-
Special Taxes				27,615
Miscellaneous				-
Total General Revenues				288,176
NET CHANGE IN NET POSITION				212,499
NET POSITION, BEGINNING OF YEAR				1,441,987
NET POSITION, END OF YEAR				\$ 1,654,487

The accompanying notes are an integral part of these financial statements.

1.14.23

Report from Lea

Item 1:

Did the last order from the 2021 USDA grant come? If no, I need to do an update to the USDA. Could I have a new possible delivery date? Or could we do a product substitution so I can finish this grant?

Item 2:

- A. Did the Community foundation money come?
- B. If yes, have we purchased the refrigerator?
- C. If yes, may I have a copy of the invoice so I can write the closing report?

Item 3: The new AFG grant RFP has opened.

I am planning on taking the informational/training sections on:

- 1) Narrative Development -- Jan 19, 11AM
- 2) Vehicles -- Jan 20, 11AM

This application is due on February 10th. I was thinking we might use this as a start for applying for an attack water tender. And No, we cannot use this money in conjunction with USDA money for the Command/Utility vehicle. I have read that far into the requirements. So I need the description of what an attack water tender is as well as a quote plus tax. I know this is a long shot. However, think of this as getting ready for later grant opportunities.

Item 4: The Wildfire Prevent Grants (CA) has opened for 2023. The application training workshops will occur on:

- 1) Application Training --Jan 25, 10AM
- 2) Scope of Work -- Feb 1, 10AM

This application is due on March 15th. I have not begun the application guidelines review.

My brain just won't wrap around two grants at once. And if it is allowed, I could try to get all the signage, etc. for the Command/Utility vehicle unless some other need has arisen.

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Item 5: Not last is the Command/Utility vehicle. Michael you said you had a new, lower quote from somewhere in Redding. I could use that and work on getting the truck from the USDA. Now that it is 2023, we can apply again.

Item 6: Water storage tanks. Still working on this. Now have a new (used) laptop which will be dedicated to Google. New date is February 4th. They appear to require Google in order to get past their security protocols.

Very last. We now receive donations passively. I know Chuck, you have said you do not want to tap your list of potential donors because we will need them for the new fire station. With that in mind, could we do a more formal solicitations for small donations that would help with the match amounts for these grants. Just a thought.

And again, if you need me Monday night, (510)851-1770

Lea

Albion Little River Fire District

NOTES TO FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED June 30, 2021 and June 30, 2022

NOTE 1: SUMMARY OF GENERAL AND SIGNIFICANT ACCOUNTING POLICIES

A. General

The District was formed under the provisions of Division 12, Part 3 of the Health and Safety Code of the State of California. The Albion Little River Fire Districts is a special district in the County of Mendocino, California, providing Fire Protection to residents within its boundaries.

The District is a governed entity administered by a Board of Directors (the Board) that acts as the authoritative and legislative body of the entity.

The Board appoints the Chair (person) of the Board from existing board members. The Chair's responsibilities are to preside at all meetings of the Board; perform all duties commonly incident to the position of presiding officer of a board.

The accompanying general-purpose financial statements comply with the provisions of GASB Statement No. 14, *"The Financial Reporting Entity,"* in that the financial statements include all organizations, activities, and functions that comprise the District. Component units are legally separate entities for which the District (the primary entity) is financially accountable. Financial accountability is defined as the ability to appoint a voting majority of the organization's governing body and either (1) the District's ability to impose its will over the organization or (2) the potential that the organization will provide a financial benefit to, or impose a financial burden on, the District. Using these criteria, the District has no component units.

B. Basis of Accounting/Measurement Focus

The accounts of the District are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

C. Government-Wide Financial Statements

The District Government-Wide Financial Statements include a Statement of Net Position and a Statement of Activities and Changes in Net Position. These statements present summaries of Governmental and Business-Type Activities for the District accompanied by a total column.

These statements are presented on an "economic resources" measurement focus and the accrual basis of accounting. Accordingly, all of the District's assets and liabilities, including capital assets as well as infrastructure assets and long-term liabilities, are included in the accompanying Statement of Net Position. The Statement of Activities presents changes in net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred. The types of transactions reported as program revenues for the District are reported in three categories: 1) charges for services, 2) operating grants and contributions, and 3) capital grants and contributions.

Albion Little River Fire District**NOTES TO FINANCIAL STATEMENTS****FOR THE FISCAL YEAR ENDED June 30, 2021 and June 30, 2022**

Certain eliminations have been made as prescribed by GASB Statement No. 34 in regards to interfund activities, payables and receivables. All internal balances in the Statement of Net Position have been eliminated except those representing balances between the governmental activities and the business-type activities, which are presented as internal balances and eliminated in the total primary government column. In the Statement of Activities, internal service fund transactions have been eliminated; however, those transactions between governmental and business-type activities have not been eliminated.

D. Governmental Fund Financial Statements

Governmental Fund Financial Statements include a Balance Sheet and a Statement of Revenues, Expenditures and Changes in Fund Balances for all major governmental funds and non-major funds aggregated. An accompanying schedule is presented to reconcile and explain the differences in fund balances and changes in fund balances as presented in these statements to the net position and changes in net assets presented in the Government-Wide financial statements. The District has presented all major funds that met those qualifications.

All governmental funds are accounted for on a spending or “current financial resources” measurement focus and the modified accrual basis of accounting. Accordingly, only current assets and current liabilities are included on the Balance Sheets. The Statement of Revenues, Expenditures and Changes in Fund Balances present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period. Accordingly, revenues are recorded when received in cash, except that revenues subject to accrual (generally 60 days after year-end) are recognized when due. The primary revenue sources, which have been treated as susceptible to accrual by the District, are property tax, intergovernmental revenues and other taxes. Expenditures are recorded in the accounting period in which the related fund liability is incurred.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the District’s governmental activities demonstrating the degree to which the direct expenses of a given project are offset by project revenues. Direct expenses are those that are specifically associated with a program or function and therefore, are clearly identifiable to a particular function or segment. Program revenues include (1) charges paid by the recipients of services offered by the program and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including taxes are presented instead as general revenues.

Governmental Funds – Governmental funds are those through which most governmental functions typically are financed. Governmental funds reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to various governmental funds according to the purpose for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental assets and liabilities is reported as net assets. The District reports using the major governmental fund of General Fund. The District reports the following major governmental funds:

General Fund – The General Fund is used to account for all financial resources of the District. The general fund balance is available to the District for any purpose provided it is expended or transferred according to the general laws of California and the bylaws of the District.

Albion Little River Fire District**NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED June 30, 2021 and June 30, 2022**

Exchange and Non-Exchange Transactions of Revenues – Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. Non-exchange transactions, in which the District receives value without directly giving value in return, include taxes and donations. Revenues are recognized when susceptible to accrual, when they become both measurable and available. Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The District considers property taxes as available if they are collected within 60 days after year-end. The assessor of the County of Mendocino determines the assessed valuations of such property and the tax collector of the County collects the taxes. On an accrual basis, revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the fiscal year when use is first permitted, matching requirements, in which the District must provide local resources to be used for a specific purpose, and expenditure requirements, in which the resources are provided to the District on a reimbursement basis.

Expenses/Expenditures- On an accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable.

E. Budgets and Budgetary Accounting

The District operates under the general laws of the State of California and annually adopts a budget to be effective July 1 for the ensuing fiscal year. Formal budgetary integration is employed as a management control device during the year for the General Fund. The level of control (level at which expenditures may not exceed budget) is the fund. Unused appropriations for all the above annually budgeted funds lapse at the end of the fiscal year. Budgeted amounts are the final authorized amount as revised during the year. Actual revenues and expenditures can be compared with related budgeted amounts without any significant reconciling items to the General Fund.

F. Cash

Cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition, To maximize investment opportunities, the District participate in a pooling of cash and investment income with other local agencies. Each fund may liquidate its equity in the pool on demand. Investments are recorded at fair value, Fair value is based on quoted market prices.

Interest rate risk. - The District's policy is to seek market rates in a manner that meets liquidity requirements of the District at all times.

Albion Little River Fire District

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED June 30, 2021 and June 30, 2022

Credit risk. - The District only invests at institutions that the treasurer has selected on the basis of credit worthiness, financial strength and minimal capitalization authorized to provide investment service.

Custodial credit risk. -The District's investment in the State and County Treasurer's investment pools represents a proportionate interest in the pool's portfolio; however, the District's portion is not identified with specific investments and is not subject to custodial credit risk. Cash in local bank is covered by federal depository insurance.

Concentration of credit risk. - The District has a policy that seeks to maintain capital in the overall portfolio. To attain this objective, diversification is required in order that potential losses on individual securities do not exceed the income generated from the remainder of the portfolio.

G. Accounts Receivable

On an accrual basis, revenues from charges for services are recognized in the fiscal year in which the services are rendered. Receivables are resources provided to the District on a reimbursement basis.

H. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements.

I. Capital Assets

Capital assets, which include property, plant, and equipment, infrastructure assets and intangible are reported in the applicable governmental -type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an estimated useful life in excess of one year. Property, plant and equipment purchased or acquired is carried at historical cost or estimated historical cost. Donated or contributed capital assets are recorded at their estimated fair value on the date received. The District maintains a capitalization threshold of \$2,000.

The costs of normal maintenance and repairs are charged to operations as incurred. Improvements are capitalized and depreciated over the remaining useful lives of the related fixed assets, as applicable.

J. Accounts Payable and Other Current Liabilities

On an accrual basis, expenditures are recognized in the fiscal year in which the services are received.

L. Net Position

The District's net position represents the difference between its assets and liabilities in the statement of net position. Net Position are reported as restricted with there are legal limitations imposed on their use by their source. Portions of the unreserved net assets or fund balance may be designated to indicate tentative plans for financial resources utilization in a future period, such as for general contingencies, purchase of capital assets, or debt service. Such plans or intent are subject to change and may never be legally authorized or result in expenses.

Albion Little River Fire District

**NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED June 30, 2021 and June 30, 2022**

M. Property Tax Revenue

The District assesses tax through the Mendocino County tax rolls. Property taxes attach as an enforceable lien on property as of March 1. Taxes are levied on July 1 and payable in two installments on December and April, for the secured roll. The unsecured roll is due August 31. All taxes become delinquent if not paid on the due dates.

N. Estimates

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

NOTE 2: LONG-TERM LIABILITIES**I. DESCRIPTION OF THE EQUIPMENT:**

Acquisition of one 2017 Type II Ford 4x4 Rescue Squad vehicle with all accessories, attachments, and substitutions to be purchased by the Albion-Little River Fire Protection District listed below and financed by this Equipment Schedule dated April 27, 2017 by and between Holman Capital Corporation and Albion-Little River Fire Protection District, including, without limitation, the following:

7/27/2022	\$174,572.63	\$7,050.66	\$0.00	\$7,050.66	\$5,534.06
10/27/2022	\$169,038.57	\$7,050.66	\$0.00	\$7,050.66	\$5,582.14
1/27/2023	\$163,456.43	\$7,050.66	\$0.00	\$7,050.66	\$5,630.63
4/27/2023	\$157,825.80	\$7,050.66	\$0.00	\$7,050.66	\$5,679.55
7/27/2023	\$152,146.25	\$7,050.66	\$0.00	\$7,050.66	\$5,728.89
10/27/2023	\$146,417.36	\$7,050.66	\$0.00	\$7,050.66	\$5,778.66
1/27/2024	\$140,638.70	\$7,050.66	\$0.00	\$7,050.66	\$5,828.86
4/27/2024	\$134,809.84	\$7,050.66	\$0.00	\$7,050.66	\$5,879.50
7/27/2024	\$128,930.34	\$7,050.66	\$0.00	\$7,050.66	\$5,930.58
10/27/2024	\$122,999.76	\$7,050.66	\$0.00	\$7,050.66	\$5,982.10
1/27/2025	\$117,017.66	\$7,050.66	\$0.00	\$7,050.66	\$6,034.07
4/27/2025	\$110,983.60	\$7,050.66	\$0.00	\$7,050.66	\$6,086.49
7/27/2025	\$104,897.11	\$7,050.66	\$0.00	\$7,050.66	\$6,139.37
10/27/2025	\$98,757.74	\$7,050.66	\$0.00	\$7,050.66	\$6,192.70
1/27/2026	\$92,565.04	\$7,050.66	\$0.00	\$7,050.66	\$6,246.50
4/27/2026	\$86,318.54	\$7,050.66	\$0.00	\$7,050.66	\$6,300.77
7/27/2026	\$80,017.77	\$7,050.66	\$0.00	\$7,050.66	\$6,355.51
10/27/2026	\$73,662.26	\$7,050.66	\$0.00	\$7,050.66	\$6,410.72

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Albion Little River Fire District

NOTES TO FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED June 30, 2021 and June 30, 2022

1/27/2027	\$67,251.55	\$7,050.66	\$0.00	\$7,050.66	\$6,466.41
4/27/2027	\$60,785.13	\$7,050.66	\$0.00	\$7,050.66	\$6,522.59
7/27/2027	\$54,262.55	\$7,050.66	\$0.00	\$7,050.66	\$6,579.25
10/27/2027	\$47,683.29	\$7,050.66	\$0.00	\$7,050.66	\$6,636.41
1/27/2028	\$41,046.88	\$7,050.66	\$0.00	\$7,050.66	\$6,694.06
4/27/2028	\$34,352.82	\$7,050.66	\$0.00	\$7,050.66	\$6,752.22
7/27/2028	\$27,600.60	\$7,050.66	\$0.00	\$7,050.66	\$6,810.88
10/27/2028	\$20,789.72	\$7,050.66	\$0.00	\$7,050.66	\$6,870.05
1/27/2029	\$13,919.67	\$7,050.66	\$0.00	\$7,050.66	\$6,929.73
4/27/2029	\$6,989.93	\$7,050.66	\$0.00	\$6,989.93	\$6,929.21

8/5/2022	\$548,628.16	\$12,500.00	\$7,304.49	\$5,195.51	\$541,328.16
11/5/2022	\$541,323.67	\$12,500.00	\$7,373.66	\$5,126.34	\$533,950.00
2/5/2023	\$533,950.00	\$12,500.00	\$7,443.49	\$5,056.51	\$526,500.00
5/5/2023	\$526,506.51	\$12,500.00	\$7,513.98	\$4,986.02	\$518,992.53
8/5/2023	\$518,992.53	\$12,500.00	\$7,585.14	\$4,914.86	\$511,407.39
11/5/2023	\$511,407.39	\$12,500.00	\$7,656.97	\$4,843.03	\$503,750.42
2/5/2024	\$503,750.42	\$12,500.00	\$7,729.48	\$4,770.52	\$496,020.94
5/5/2024	\$496,020.94	\$12,500.00	\$7,802.68	\$4,697.32	\$488,218.26
8/5/2024	\$488,218.26	\$12,500.00	\$7,876.57	\$4,623.43	\$480,341.68
11/5/2024	\$480,341.68	\$12,500.00	\$7,951.16	\$4,548.84	\$472,390.52
2/5/2025	\$472,390.52	\$12,500.00	\$8,026.46	\$4,473.54	\$464,364.06
5/5/2025	\$464,364.06	\$12,500.00	\$8,102.47	\$4,397.53	\$456,261.59
8/5/2025	\$456,261.59	\$12,500.00	\$8,179.20	\$4,320.80	\$448,082.39
11/5/2025	\$448,082.39	\$12,500.00	\$8,256.66	\$4,243.34	\$439,825.73
2/5/2026	\$439,825.73	\$12,500.00	\$8,334.85	\$4,165.15	\$431,490.88
5/5/2026	\$431,490.88	\$12,500.00	\$8,413.78	\$4,086.22	\$423,077.10
8/5/2026	\$423,077.10	\$12,500.00	\$8,493.46	\$4,006.54	\$414,583.64
11/5/2026	\$414,583.64	\$12,500.00	\$8,573.89	\$3,926.11	\$406,009.75
2/5/2027	\$406,009.75	\$12,500.00	\$8,655.09	\$3,844.91	\$397,354.67
5/5/2027	\$397,354.67	\$12,500.00	\$8,737.05	\$3,762.95	\$388,617.62
8/5/2027	\$388,617.62	\$12,500.00	\$8,819.79	\$3,680.21	\$379,797.83
11/5/2027	\$379,797.83	\$12,500.00	\$8,903.31	\$3,596.69	\$370,894.51
2/5/2028	\$370,894.51	\$12,500.00	\$8,987.63	\$3,512.37	\$361,906.89
5/5/2028	\$361,906.89	\$12,500.00	\$9,072.74	\$3,427.26	\$352,834.15

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Albion Little River Fire District

NOTES TO FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED June 30, 2021 and June 30, 2022

8/5/2028	\$352,834.15	\$12,500.00	\$9,158.66	\$3,341.34	\$343,671.80
11/5/2028	\$343,675.49	\$12,500.00	\$9,245.39	\$3,254.61	\$334,430.19
2/5/2029	\$334,430.09	\$12,500.00	\$9,332.95	\$3,167.05	\$325,090.19
5/5/2029	\$325,097.15	\$12,500.00	\$9,421.33	\$3,078.67	\$315,677.35
8/5/2029	\$315,675.82	\$12,500.00	\$9,510.55	\$2,989.45	\$306,166.82
11/5/2029	\$306,165.27	\$12,500.00	\$9,600.61	\$2,899.39	\$296,564.97
2/5/2030	\$296,564.66	\$12,500.00	\$9,691.53	\$2,808.47	\$286,873.16
5/5/2030	\$286,873.13	\$12,500.00	\$9,783.31	\$2,716.69	\$277,089.82
8/5/2030	\$277,089.82	\$12,500.00	\$9,875.96	\$2,624.04	\$267,213.86
11/5/2030	\$267,213.86	\$12,500.00	\$9,969.48	\$2,530.52	\$257,244.38
2/5/2031	\$257,244.38	\$12,500.00	\$10,063.89	\$2,436.10	\$247,180.48
5/5/2031	\$247,180.48	\$12,500.00	\$10,159.20	\$2,340.80	\$237,021.28
8/5/2031	\$237,021.28	\$12,500.00	\$10,255.41	\$2,244.59	\$226,765.88
11/5/2031	\$226,765.88	\$12,500.00	\$10,352.53	\$2,147.47	\$216,413.35
2/5/2032	\$216,413.35	\$12,500.00	\$10,450.56	\$2,049.43	\$205,962.79
5/5/2032	\$205,962.79	\$12,500.00	\$10,549.53	\$1,950.47	\$195,413.25
8/5/2032	\$195,413.25	\$12,500.00	\$10,649.44	\$1,850.56	\$184,763.82
11/5/2032	\$184,763.82	\$12,500.00	\$10,750.29	\$1,749.71	\$174,013.53
2/5/2033	\$174,013.53	\$12,500.00	\$10,852.09	\$1,647.91	\$163,161.44
5/5/2033	\$163,161.44	\$12,500.00	\$10,954.86	\$1,545.14	\$152,206.58
8/5/2033	\$152,206.58	\$12,500.00	\$11,058.60	\$1,441.40	\$141,147.98
11/5/2033	\$141,147.98	\$12,500.00	\$11,163.33	\$1,336.67	\$129,984.65
2/5/2034	\$129,984.65	\$12,500.00	\$11,269.04	\$1,230.95	\$118,715.61
5/5/2034	\$118,715.61	\$12,500.00	\$11,375.76	\$1,124.24	\$107,339.85
8/5/2034	\$107,339.85	\$12,500.00	\$11,483.49	\$1,016.51	\$95,856.36
11/5/2034	\$95,856.36	\$12,500.00	\$11,592.24	\$907.76	\$84,264.12
2/5/2035	\$84,264.12	\$12,500.00	\$11,702.02	\$797.98	\$72,562.10
5/5/2035	\$72,562.10	\$12,500.00	\$11,812.84	\$687.16	\$60,749.27
8/5/2035	\$60,749.27	\$12,500.00	\$11,924.70	\$575.30	\$48,824.56
11/5/2035	\$48,824.56	\$12,500.00	\$12,037.63	\$462.37	\$36,786.93
2/5/2036	\$36,786.93	\$12,500.00	\$12,151.63	\$348.37	\$24,635.31
5/5/2036	\$24,635.31	\$12,500.00	\$12,266.70	\$233.30	\$12,368.61
8/5/2036	\$12,368.61	\$12,368.61	\$12,251.47	\$117.13	\$0.00

NOTE 3: USE OF RESTRICTED/UNRESTRICTED POSITION

Albion Little River Fire District

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED June 30, 2021 and June 30, 2022

When an expense is incurred for purposes for which both restricted and unrestricted assets are available, the District's policy is to apply restricted assets first.

NOTE 4: COMPARATIVE DATA AND RECLASSIFICATIONS

Comparative data for the prior year have been presented in certain sections of the accompanying financial statements in order to provide an understanding of changes in the District's financial position and operations. Also, certain amounts presented in the prior year data have been reclassified in order to be consistent with current year's presentation.

NOTE 5: RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; damage to, and theft or destruction of assets; errors and omissions; injuries to employees; and natural disasters. During 2022, the District contracted with private insurance for liability, property, crime damage, and employee and director insurances.

NOTE 6: CONTIGENCIES

As of June 30, 2022, the District did not have any pending litigation or potential nondisclosed liabilities that management believes would have a material effect on the financial statements.

NOTE 7: SUBSEQUENT EVENTS

The District's management has evaluated events and transactions subsequent to June 30, 2022 for potential recognition or disclosure in the financial statements. Subsequent events have been evaluated through **October 30, 2022**, the date the financial statements became available to be issued. The entity has not evaluated subsequent events after **October 30, 2022**.

- CBS News reported that the U.S. faces shortage of EMTs, nearly one-third quit in 2021. Median pay for EMTs is \$17.05/hr (\$35,470/yr). Low pay was the primary reason for quitting. Contributing to the problem is the low Medicaid reimbursement rate for non-emergency transports between hospitals (AMR, the nation's largest private ambulance provider, is ending non-emergency transport in Los Angeles County). California passed a law in Sept. 2022 that could require \$22/hr minimum wage for fast food workers, but there is no mandated pay for EMTs. <https://www.cbsnews.com/news/emt-shortage-quit-ambulance/#textLow20pay20was20the20primarya20lack20of20qualified20candidates>
- IRS reported the new mileage rate for 2023 is 65.5 cents/mile. <https://www.irs.gov/pub/irs-drop/n-23-03.pdf>
- After 15 years, the California Department of Forestry and Fire Protection has updated its wildfire risk map, showing an increase in fire hazard in the state. <https://osfm.fire.ca.gov/divisions/community-wildfire-preparedness-and-mitigation/wildfire-preparedness/fire-hazard-severity-zones/>
- Here is the link to the Cal Chiefs PP GEMT podcast (Ep. 5), it is about an hour long but should help bring some clarity to the new EMS program starting January 1st. If this can be fully funded, it would be a significant increase in revenues for our MediCal/ MediCare transports and will impact future county JPA discussions. Episode 6 is about volunteer / combination departments that could be useful as well. <https://podcasts.google.com/feed/aHR0cHM6Ly9waW5lY2FzdC5jb20vZmVlZC9jYWxjaGllZnM?sa=X&ved=0CAkQlvsGahcKEwigjqf60j7AhUAAAAAHQAAAAQAQ&hl=en>
- **MEASURE P** (Passed with 55.27% yes votes; 44.73% no votes)

County Board of Supervisors Resolution No. 22-15 regarding Measure P signed on July 12, 2022 documenting the intent of funding for Fire Protection and Prevention. *Excerpt regarding funding:*

It is the intent of the Mendocino County Board of Supervisors to use any new revenues from the proposed sales tax to fund fire protection and prevention, with 90% of the new revenue to be spent on direct aid to those agencies providing direct fire protection services and 10% to assist in fire prevention, resiliency and readiness efforts.

The Board intends that the 90% used for direct aid to agencies providing direct fire protection services be allocated in the same manner as the Board has allocated Proposition 172 funds. Specifically, 40% of the 90% (36% of the total new revenue) will be distributed evenly among local agencies, with the remaining 60% (54% of total) allocated based on relative population size of those agencies. The Board intends that the 10% for fire prevention, resiliency and readiness shall be used solely to plan, finance and operate ongoing county-wide programs including but not limited to community chipping service, defensible space assistance and home hardening assistance.

First quarterly Measure P taxes (beginning April 2023) will be likely be distributed in December 2023 or January 2024. These tax allocations are then slated to continue for 39 more quarters.

- In November 2022, the following notice came out: GRANT AWARD OF \$2,177,399 FROM THE CALIFORNIA COASTAL COMMISSION ROUND 8 LOCAL COASTAL PROGRAM LOCAL ASSISTANCE GRANT TO MENDOCINO COUNTY

Mendocino County Department of Planning and Building Services, with the assistance of the County Executive Office was awarded the full amount of their Coastal Commission grant application of \$2,177,399 to complete a comprehensive update of the County Local Coastal Plan, including associated technical studies and outreach.

Some of key components to this update include:

Technical Studies – the County will complete technical studies necessary for updating LCP policies to address

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topics relating to water supply and sewage disposal availability, transportation resources and development issues, agricultural resources and development issues, coastal access and visitor serving facilities, rare plants and sensitive natural communities, and visual resources.

Environmental Impact Report – In order to facilitate adoption of the Coastal Element and Coastal Zoning Code updates, the County will prepare an Environmental Impact Report to satisfy CEQA requirements and provide a framework and baseline level of analysis for CCC review.

Public and Stakeholder Engagement – A variety of stakeholders will be engaged in the development of the updated LCP to ensure appropriate involvement and buy-in.

Updated LUP and IP section – the County will submit a comprehensive LCP update

The County will initiate work on this update in 2023 after executing the grant agreement with the California Coastal Commission and will be submitting the Local Coastal Program Amendment application to the California Coastal Commission for certification in 2026.

Coastal Element of the General Plan

<https://www.mendocinocounty.org/government/planning-building-services/plans/coastal-element>

TAX REVENUE AND APPROPRIATIONS **045** **FISCAL YEAR 2022 - 2023**

DISTRICT NAME: ALBION LITTLE RIVER FIRE PROTECTION

FUND NUMBER: 341

TOTAL ESTIMATED REVENUE FOR 2022-2023 OPERATIONAL BUDGET \$333,801.00

ACTUAL FUND BALANCE AS OF 6/30/22 \$625,799.00

PRVIOUS ALLOCATIONS: Type 3 truck from Boise com \$180,000.00

PRVIOUS ALLOCATIONS; RESCUE TRUCK DONATION BY BARON FOUNDATION: \$100,000.00

TOTAL PRVIOUS ALLOCATIONS \$280,000.00

ACTUAL FUND BALANCE MINUS PRVIOUS ALLOCATIONS \$345,799.00

TOTAL TAX FUNDS AVAILABLE FOR OPERATIONAL APPROI 22-2023 **\$679,600.00**

ESTIMATED REVENUE OPERATIONAL BUDGET

821110	CURRENT SECURED TAX	\$93,656.00
821120	CURRENT UNSECURED TAX	\$2,516.00
821130	SB 813 SUPPLEMENTAL TAX	\$287.00
821220	PRIOR UNSECURED TAX	\$78.00
821230	SALES TAX - PUBLIC SAFETY (Prop 172)	\$13,854.00
821300	SPECIAL TAX (FIRE ASSESSMENTS)	\$167,158.00
821600	TIMBER TAX	\$269.00
821800	TOT TAX MEASURE D AND E	\$35,000.00
824100	INTEREST	\$355.00
825481	HOMEOWNERS PROPERTY TAX RELIEF	\$628.00
827705	DONATIONS	\$20,000.00

TOTAL ESTIMATED REVENUE \$333,801.00

APPROPRIATIONS

CONTINGENCIES

TOTAL CONTINGENCY RESERVE \$0.00

SALARY & BENEFITS

861011	REGULAR EMPLOYEES	\$124,301.00
861014	MISCELLANEOUS EMPLOYEE BENEFITS	\$7,800.00
861035	WORKERS COMPENSATION INSURANCE	\$11,000.00

TOTAL SALARY & BENEFITS \$143,101.00

SERVICES & SUPPLIES

862050	CLOTHING & PERSONAL ITEMS	\$12,000.00
862060	COMMUNICATIONS	\$7,700.00
862080	FOOD	\$2,000.00
862101	INSURANCE - GENERAL	\$22,000.00
862120	MAINTENANCE - EQUIPMENT	\$10,000.00
862130	MAINTENANCE - STRUCTURES & GROUNDS	\$1,000.00
862140	MEDICAL, DENTAL & LAB SUPPLIES	expense from grants \$0.00
862150	MEMBERSHIPS	\$3,500.00
862170	OFFICE EXPENSE	\$4,000.00
862181	AUDITING & FISCAL SERVICES	\$3,000.00
862185	MEDICAL, DENTAL SERVICES	\$1,500.00
862187	EDUCATION & TRAINING	\$6,000.00
862189	PROFESSIONAL & SPECIAL SERVICES - OTHER	\$1,000.00
862200	RENTS & LEASES EQUIPMENT	\$80,000.00
862210	RENTS & LEASES BUILDINGS & GROUNDS	\$0.00
862231	ELECTION SUPERVISION & SERVICES	\$500.00
862250	TRANSPORTATION & TRAVEL	\$15,000.00
862260	UTILITIES	\$7,000.00
863113	PAYMENTS TO OTHER GOVERNMENT AGENCIES	\$3,500.00
864370	EQUIPMENT	\$4000 expense from graants \$11,000.00

TOTAL SERVICES & SUPPLIES \$190,700.00

TOTAL APPROPRIATIONS

\$333,801.00

ESTIMATED REVENUE OVER/UNDER APPROPRIATIONS

\$0.00

ESTIMATED REVENUE LONG TERM BUDGET

LEFT OVER REVENUE

827705	DONATIONS	\$20000 used in operating budget	\$101,000.00
	GRANTS	COVID RELIEF BALANCE	\$38,080.50
		PG&E SETTLEMENT	\$45,454.55
		PRVIOUS ALLOCATIONS FOR TRUCKS	\$280,000.00
		COMMUNITY FOUNDATION BISHOP	\$8,000.00

TOTAL ESTIMATED REVENUE \$472,535.05

APPROPRIATIONS

864370	EQUIPMENT	PURCHASE MODEL 34 BOISE TRUCK	\$361,000.00
		RESCUE TRUCE	\$110,000.00
		TOTAL APPROPRIATION	\$471,000.00
		REVENUE MINUS APPROPRIATIONS	\$1,535.05
		BUDGET FUND BALANCE ON 6/30/23	\$274,799.00

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On September 13, 2022, California Governor Newsom signed California Assembly Bill 2449 (AB 2449) into law. With an effective date of January 1, 2023, AB 2449 imposes four periods of differing rules on remote access to, and member attendance of, local agency public meetings under the Ralph M. Brown Act (Brown Act).

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SUMMARY – Brown Act Teleconferencing Rules Over the Next Five Years

Now until Jan. 1, 2023 – Traditional Brown Act Rules and AB 361

AB 2449 was not passed as an urgency legislation and has an effective date of January 1, 2023. Until its effective date, the legislative bodies of local public agencies may continue to meet virtually under either:

Traditional Brown Act teleconferencing rules that require a quorum of the legislative body to meet in person in the agency’s jurisdiction, the posting of the members’ remote location on the legislative body’s meeting notice and agenda, and public access to each teleconferencing location; or

AB 361’s abbreviated teleconferencing procedures, which require that the local agency’s legislative body makes the following factual determinations by majority vote to justify remote or virtual meetings:

That a proclaimed state of emergency exists, and either:

State or local officials have imposed or recommended social distancing measures, or

As a result of a proclaimed state of emergency, meeting in person would present imminent risks to the health and safety of attendees.

Jan. 1, 2023 to Jan. 1, 2024 – Traditional Brown Act Rules, AB 361, and New Rules under AB 2449

Section 1 of AB 2449 specifies the requirements and procedures for local legislative bodies to hold remote public meetings for calendar year 2023. Gov’t Code § 54953(k). Effective January 1, 2023, AB 2449 amends the Brown Act’s teleconferencing rules and adds a new alternative for abbreviated teleconferencing procedures that does not require a proclaimed state of emergency. During this period, local legislative bodies may hold virtual, remote public meetings under one of the following alternatives:

Traditional Brown Act teleconferencing rules; or

AB 361’s abbreviated teleconferencing rules described above; or

AB 2449’s new teleconferencing rules specified in new subdivision (f) of Government Code section 54953 of the Brown Act.

However, if and when the Governor lifts the proclaimed state of emergency due to the COVID-19 pandemic, the legislative bodies of local agencies will no longer be able to rely on AB 361’s provisions and will be left only with traditional Brown Act teleconferencing rules and AB 2449’s new teleconferencing rules for virtual, remote meetings.

AB 2449’s new teleconferencing rules provide a hybrid model of physical and remote attendance for members of local legislative governing bodies, under certain specified circumstances.

As a threshold matter, AB 2449 requires that at least a quorum of members of the local legislative body participate in person from a single physical, public location clearly identified on the agenda and within the local agency’s territorial

jurisdiction. Gov't Code § 54953(f)(1). Unless there is a physical quorum of members present, the governing body may not utilize AB 2449.

If the physical attendance quorum requirement is met, AB 2449 permits a member who is not physically present to request virtual attendance at the local legislative body's meeting under two circumstances: (1) for "just cause" and (2) due to "emergency circumstances". Both "just cause" and "emergency circumstances" are defined under the statute.

1. A Member's Request to Attend Virtually for "Just Cause"

Request Timing and Procedure:

Under AB 2449, in order to attend remotely for "just cause," a member must (1) notify the local agency's legislative body at the earliest opportunity of their need for such participation, and (2) provide a general description of the circumstances justifying their virtual attendance. Gov't Code § 54953(f)(2)(A)(i). The statute allows a member to make their notification as late as the start of a regular meeting of the local legislative body. *Id.* The legislative body does not need to take action to allow its member to attend the meeting virtually under such circumstances. See *id.*

Qualifying Reasons as "Just Cause":

AB 2449 provides a list of reasons that qualify as "just cause" under its provisions. Specifically, a member has "just cause" for remote participation when:

There is a childcare or caregiving need (for a child, parent, grandparent, grandchild, sibling, spouse, or domestic partner) that requires the member to participate remotely (Gov't Code § 54953(j)(2)(A));

A contagious illness prevents the member from attending the meeting in person (*Id.*, subd. (j)(2)(B));

There is a need related to a defined physical or mental disability that is not otherwise accommodated for (*Id.*, subd. (j)(2)(C)); or

Traveling while on official business of the legislative body or another state or local agency (*Id.*, subd. (j)(2)(D)).

Number of Instances Permitted:

A member is limited to two virtual attendances based on "just cause" per calendar year. Gov't Code § 54953(f)(2)(A)(i).

2. A Member's Request to Attend Virtually Due to an Emergency

Request Timing and Procedure: A member of the legislative body must make a request to the body to allow the member to meet remotely due to an emergency circumstance, and further must provide a general description of the circumstance justifying such attendance. Gov't Code § 54953(f)(2)(A)(ii). The member seeking to appear remotely must make the request "as soon as possible," and shall make a separate request for each meeting in which they seek to participate remotely. *Id.*, subd. (f)(2)(A)(ii)(I).

If the request does not allow sufficient time to be placed on the agenda as a proposed action item, then the legislative body may take action at the beginning of the meeting in accordance with paragraph (4) of subdivision (b) of section 54954.2 of the Brown Act. *Id.*, subd. (f)(2)(A)(ii)(II). Unlike a request for remote attendance for "just cause," a request from a member to attend remotely due to an emergency circumstance requires that the legislative body take action and approve the remote attendance at the start of the meeting for the member to be allowed to participate remotely for that meeting. *Id.*, subd. (f)(2)(A)(ii).

Qualifying Reasons as an "Emergency Circumstance:"

AB 2449 defines "emergency circumstances" as "a physical or family medical emergency that prevents a member from attending the meeting in person." Gov't Code § 54953(j)(1). A member is not required to disclose any medical diagnosis or disability, or any personal medical information that is already exempt from existing law. *Id.*, subd. (f)(2)(A)(ii).

3. Additional Requirements for a Member Participating Remotely:

In addition to making a request either for “just cause” or due to an “emergency circumstance” for remote appearance, AB 2449 imposes the following three additional requirements on legislative body members seeking to appear remotely at public meetings:

Before any action is taken during the meeting, the member must publically disclose whether any other individuals 18 years of age or older are present in the room at the remote location with the member, and the general nature of the member’s relationship with any such individuals. Gov’t Code § 54953(f)(2)(B).

A member of the legislative body participating from a remote location **must** participate through **both** audio and visual technology. *Id.*, subd. (f)(2)(C).

A member’s remote participation cannot be for more than three consecutive months or 20 percent of the regular meetings for the local agency within a calendar year. *Id.*, subd. (f)(3). And if the legislative body regularly meets fewer than 10 times per calendar year, a member’s participation from a remote location cannot be for more than two meetings. *Id.*

4. Technological Requirements for Virtual Meetings:

Assuming the above substantive requirements for virtual meetings are met under AB 2449, the new law provides the following technical specifications for information posted on the meeting’s notice and agendas, and for the conduct of the virtual public meeting:

Notice, agenda, and public access:

The legislative body must provide either a two-way audiovisual platform or a two-way telephonic service and a live webcasting of the meeting so that the public may remotely hear, observe, and address the legislative body during the meeting. Gov’t Code § 54953(f)(1)(A). The legislative body must also provide notice and post agendas as otherwise required under the Brown Act (setting aside traditional teleconferencing requirements) and must indicate on the notice how the public may access the meeting and offer comment. *Id.*, subd. (f)(1)(B). The agenda must identify and include an opportunity for all persons to attend via a call-in option, an internet-based service option, and at the in-person location of the meeting. *Id.*, subd. (f)(1)(C). The agenda does not need to be posted at all teleconferencing locations. *Id.*, subd. (f)(1). Public access only needs to be assured at the teleconference location identified as the singular physical location at which a quorum of the legislative body will conduct the meeting, and the notices and agenda do not need to list the individual remote locations that members of the legislative body might attend the meeting from. *Id.*

Public comment:

An individual may be required to register for public comment before being allowed to provide public comment, where a third-party platform (such as Zoom or Microsoft Teams) is employed. Gov’t Code § 54953(f)(1)(F). However, AB 2449 prohibits a local legislative body from requiring public comments to be submitted in advance of the meeting and specifies that the agency must provide an opportunity for the public to address the legislative body and offer comment in real time. *Id.*, sub. (f)(1)(E). These requirements are similar to those currently provided under AB 361.

Disrupted broadcasting procedures:

In the event that the broadcasting of the meeting to the public by phone or by Internet is disrupted, the local legislative body is prohibited from taking further action on agenda items until public access is restored. Gov’t Code § 54953(f)(1)(D). Actions taken on agenda items during a disruption are subject to challenge. *Id.* These requirements are also similar to those currently provided under AB 361.

Jan. 1, 2024 to Jan. 1, 2026 – Traditional Brown Act Rules and New Rules under AB 2449

Section 2 of AB 2449 becomes operative on January 1, 2024, which is the date that AB 361 is scheduled to sunset. Accordingly, effective January 1, 2024, local legislative bodies will only have the traditional Brown Act teleconferencing

rules and AB 2449's new rules for teleconferencing for "just cause" or due to "emergency circumstances" as options for remote meetings for this period. As a result of AB 361's sunset date, the provisions of AB 2449 will move from subdivision (f) of Gov't Code section 54953 to subdivision (e) of the same statute. This marks a trend towards moving the meetings of local agencies towards in-person meetings and allowing virtual attendance based on need only, as discussed above.

Section 2 of AB 2449 is also scheduled to sunset on January 1, 2026.

Jan. 1, 2026 and Onward – Traditional Brown Act Rules

Section 3 of AB 2449 becomes operative on January 1, 2026. Once AB 2449 sunsets on January 1, 2026, the available teleconferencing rules revert to those provided under the traditional Brown Act teleconferencing rules. Thus, in order for a legislative body to hold a remote meeting under the relevant part of the traditional Brown Act teleconferencing rules, they must do the following:

All votes must be by roll call vote;

The teleconference locations must be posted on the agendas and each teleconference location must be identified on the notice and agenda of the meeting or proceeding;

Each teleconference location must be made accessible to the public; and

During the teleconference, at least a quorum of the members of the legislative body must participate from locations within the boundaries of the legislative body's territorial jurisdiction.

Practical considerations

Under AB 2449's new teleconferencing rules, in effect from Jan. 1, 2023 to Jan. 1, 2026, it is important to coordinate amongst members of the local legislative body to ensure that a physical quorum is secured ahead of each meeting. Moreover, any request for a member to participate remotely under AB 2449 – either for "just cause" or due to a specified "emergency circumstance" should be stated on the record at the beginning of each public meeting. If a member seeks to participate due to a specified "emergency circumstance" and the legislative body votes not to accept the basis for virtual attendance under AB 2449, then that member may only participate as a general member of the public and cannot vote on any action item.

AB 2449's requirements for providing a general description of "just cause" or an "emergency circumstance" will require that the legislative body delicately balance the need for transparency with the need to participate remotely against the member's privacy interest. Therefore, whether a reason is justified under the statute may be up for debate at the start of the meeting. Any justification for virtual attendance must be clearly stated on the record to meet the three requirements of AB 2449:

Justification for the need to appear virtually – either for "just cause" or due to an "emergency circumstance";

A public affirmation of whether any other individuals 18 years of age or older are present in the room at the remote location with the member, and the general nature of the member's relationship with any such individual(s); and

A statement that the member will participate with both audio and video capabilities turned on throughout the meeting (video cannot be turned off).

Lastly, AB 2449 is going to require a lot of administrative support and record-keeping of:

Which member has made a request to appear remotely under AB 2449's procedures. How many times each member has appeared remotely under its terms. The member's reason for appearing remotely, and any action taken by the legislative body. Whether staff can confirm ahead of each meeting that there will be a physical quorum of members for any given meeting, and who will be in physical attendance.

Understanding how to comply with and administer AB 2449's myriad of provisions can be complicated.