

KENWOOD FIRE PROTECTION DISTRICT
9045 Sonoma Highway
Kenwood, Ca 95452

AGENDA

REGULAR DISTRICT BOARD OF DIRECTORS MEETING

Location: 9045 Sonoma Highway, Kenwood

Agendas and Board Packets are available at our website: kenwoodfire.com

Virtual Meeting

Join Zoom Meeting

<https://zoom.us/j/93253130517?pwd=a7rbQvoqf0HioTNrjoZXXIVipAXtHZ.1>

Meeting ID: 932 5313 0517

Passcode: 514756

By Phone: +16699006833 (San Jose)

DATE : August 13, 2024

1. CALL TO ORDER
2. CHANGES TO THE AGENDA
3. MINUTES OF THE PREVIOUS MEETING-JULY 9, 2024
4. FIRE CHIEF'S REPORT
5. ADMINISTRATORS REPORT
6. APPROVAL OF CLAIMS AND ESTIMATED EXPENSES FOR AUGUST

PUBLIC COMMENT: An opportunity for anyone to speak to the Board on subjects not on the regular agenda. The Board will not make a decision on the subject unless it is of a routine nature.

7. ACTION ITEMS:

- a. Contract with Sonoma Valley to perform and management all Kenwood Fire Protection District fire code inspections, business inspections, residential plan check and defensible space.
- b. Contract amendment with Sonoma Valley for 3-0 staffing and additional costs.
- c. Approval of benefit assessment parcel tax

d. Sleeping accommodations for 3-0 staffing

8. **NON-ACTION ITEMS:** For Board and Public Discussion

- a. Presentation from VOTMA
- b. CPA 22-23 Audited Financial Statements
- c. Committee Reports-HR, Consolidation, Facilities, Finance, Grants

9. ANNOUNCEMENT OF CLOSED SESSION: NONE

Following the announcement of Closed Session items, and prior to recess into Closed Session, the public may speak up to three minutes on items to be addressed in Closed Session.

RECESS TO CLOSED SESSION AND RECONVENE TO OPEN SESSION:

10. REPORT, IF ANY, ON CLOSED SESSION: NONE

11. GOOD OF THE ORDER

12. ADJOURN

**KENWOOD FIRE PROTECTION DISTRICT
REGULAR MEETING OF THE BOARD OF DIRECTORS
JULY 9, 2024, MEETING MINUTES**

1. **Call to Order:** The meeting was called to order at 4:00PM by Chair Doss. Directors Doss, Atkin, Cooper, Moretti and Uboldi were present. District Administrator Tony Ghisla and Fire Chief Steve Akre were also in the meeting.
2. **Change to the Agenda:** Chair Doss said that Bill Ross, District Legal Counsel, was going to be late due to traffic. Item 7a would then be discussed upon his arrival, either in the phone or in person. Item 7c was removed by the Chair due to process issues. There was no discussion.
3. **Minutes of the Previous Meeting:** Moved as presented by Director Atkin and seconded by Director Uboldi. There was no discussion or public-motion passed 5-0.
4. **Introduction:** Chair Doss introduced Tony Ghisla as the new District Administrator. He also introduced John Magnoli who will be assisting the District with technical computer issues.
5. **Chief Report:** Chief Akre went over his report. He noted that the SV contract with the State at SDC was extended for one more year. The Chief briefly discussed Measure H. Chair Doss asked if there were any appeals in process. The Chief did not believe there were any challenges to the measure at this time. The Chief said by mid-August he would be ready for 3-0 staffing in Kenwood. The Chief said SV was working on defensible space inspections and the Firewise program. Please refer to his report in the package.
6. **Item 7a:** Chair Doss started the concurrent resolution discussion because Bill Ross was able to be on the phone. (During the discussion, he appeared in the meeting.) An updated document was handed out. Chair Doss gave a brief history of consolidation talks between Kenwood and SV that have been in various phases for the past 6 years. He said the challenges had been funding but with the passage of the increase of the benefit parcel tax and Measure H, the funding should now be sufficient. He emphasized that today's discussion was not a final decision on consolidation by Kenwood or SV. He then introduced Cynthia Olsen from LAFCO to explain their process.

In summary, Cynthia said Kenwood and SV need to a) agree on and sign the Concurrent Resolution that advises LAFCO of Kenwood and SV's interest in consolidation; b) complete a detailed agreement which is the contract of services between Kenwood and SV. This document explains in detail why the interest in consolidation, what the benefits are to the community, the impact to SV's current service to its own District, how it

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improves service levels in Kenwood, the financial impact now and in the future and various other items; c) a detailed map of the Kenwood district showing the borders and the parcels and d) other issues necessary to provide sufficient information to both LAFCO and the public. Cynthia said the document is thoroughly reviewed and vetted by her department, LAFCO commission and the public. She said there are various timelines and hearings, and the entire process could conclude by June 30, 2025. There is also a fee for the process based on staff costs, vendors and legal time. Director Atkin asked for the approximate amount, Cynthia said it's a range-the SV/Glen Ellen fee was about \$20,000. The cost can be paid by either districts or split-whatever it is agreed upon.

Chair Doss asked about timing to complete the process. He felt it would take several months to put the agreement together. She said it was feasible to have it all done by June 30, 2025. Mapping time will be an issue. She also said the LAFCO commission is much more interested in the financial projections than ever before. In addition, there needs to be a clear path of asset transfers.

Ashley Berlinger, from the Kenwood Press, asked about the map as many of the streets in Kenwood are private. Cynthia said the map she referred to is the district boundaries, not specific to streets and whether they are public or private. Ashley said as a citizen of Kenwood, she wants to make sure SV will take care of Kenwood. She said we were losing one and gaining a new one.

There was also a question from a resident (did not identify herself) about Glen Ellen and SDC. Chief Akre said that the Glen Ellen area has been part of SV for the past 5 years. SDC is also part of SV but at some point, will need a new station once the actual plans for the community are approved.

Jay Gammel asked about the map as it relates to Kenwood Park. Cynthia said it will show the parcel of the park, but the map is the boundaries of the District and the parcels inside the district.

Director Moretti said his concern from the start was to make sure Kenwood will always have a station, be properly staffed and with the current level of engines.

Bill Ross said the agreement is the important document-ensures staffing commitments and any other items the district believes are important. He said he had no other questions or comments and had to leave the meeting for another meeting.

Chair Doss asked if there was any further discussion. Director Atkin said the wording in paragraph 4 said that Daymon Doss would be working with Chief Akre on going forward. He said it should be the Chair of the Board of the Kenwood Fire Protection District. Chair Doss said the new copy which was handed out earlier showed 'Daymon Doss' replaced with 'the Chair.' The other comment by Director Atkin noted and will be fixed. Seeing no further discussion from the Board or public, Chair Doss said this is a roll call vote and needed a motion to approve the resolution as provided. Motion was made as presented by Chair Doss and seconded by Director Uboldi, 5-0 in favor.

- District Administrators Report:** Tony Ghisla reviewed his report in the board package. The benefit assessment may be late this year because the County is late in providing the information. He spoke with the County, and they told him it would not be an issue because it was on them. Tony, after discussion with Chair Doss, hired John Magnoli as a tech consultant to help with the website, zoom and other technical areas. John charges \$60/hour. OPED review is in process by MacCleod/Watts. The withdrawal is on hold because he just learned this morning that we have gone from a positive \$394,000 to a negative \$194,000 in our reserves in OPED. MacCleod/Watts said to put the potential withdrawal on hold, and they would have a call with us next week. Director Atkin and Cooper both questioned the dramatic turnaround and look forward to reviewing the report and hearing what MacCleod/Watts advise. The insurance policy (liability/D&O/engine/fire) for 24-25 is in process and now paid. A copy is forthcoming. A hazardous materials inspection was completed last week. The diesel tanks are our only source of hazardous materials, and the inspection went well. Board of Directors election and CPA engagement are action items discussed later. The inspections for new construction and remodel plans review were historically done by the County and retired Chief Bellach. Tony is meeting with the County in a few weeks to discuss how they can take it over and/or SV, who is interested in doing it. Finally, after a discussion with the Finance Committee, the accounting position will be best served by Ann Carinalli, CPA. Her firm is very familiar with Quick Books and most likely we will upgrade to the on-line version. Chair Doss asked about SV taking on PERS. Tony said he has talked to them about it and is researching all options. There were no further questions from the Board or the public.

Approval of Claims: Tony Ghisla reviewed the claims report. There was one for June and another for a few weeks of July representing payroll and related through July 8. Tony said that Director Cooper asked about the large PG&E bill. Tony said he researched the bill and determined that it represents the current bill and a past due portion of the previous month. Tony also advised the board that the payroll for the final pay period will be \$158,000. This is very large compared to all others but much of it was the vacation and sick pay for the

retiree. After review, Director Atkin moved to approve as presented and seconded by Director Cooper. There was no discussion or by the public – motion passed 5-0.

8. Public Comment: None

9. Action Items

7a: Previous discussed.

7b: Documents Ordering Election and Consolidation: Chair Doss turned this portion of the meeting over to Tony Ghisla. He said the County had previously forwarded the document, but we never received them. The County was very nice about the mix up and changed our address to the new highway 12 address. Tony completed 2 of the documents after reviewing them with Chair Doss and brought them into the County. The third document is the resolution the Board needs to approve and sign. It was due on July 1st but the County gave us extra time because of the mix up. The document advises the County whose term is in December and if the cost of any election material will be paid by the District or the individuals. After a review, it was decided that the cost would be paid by the District. Director Aktin moved to approve as presented and seconded by Chair Doss. There was no discussion or by the public. This required a roll call vote – motion passed 5-0.

7d: CPA Engagement letter: The annual engagement letter from the CPA was presented as it was previously reviewed by the Finance committee with no changes. The cost is approximately \$8,000-the same as the 23-24 year. Director Moretti moved to approve as presented and seconded by Chair Atkin. There was no discussion or by the public and the motion passed 5-0.

10. Non Action Items:

a. Committee Reports

- **HR:** Chair Doss said there are no employees remaining except Tony Ghisla and Sue Infante, on a case by case basis. Sue will stay for the final audit from the CPA and any other issues that may come up-she said she would make herself available. The committee is working on transferring benefits to SV for one employee who did not retire.

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- **Consolidation:** Chair Doss said there was nothing further to report as it was discussed under item 7a.
- **Facilities:** Director Uboldi the new containers should be here shortly and the old container cleaned out. The septic system will be installed sometime in August and they are reviewing the electrical bid. The budget approval for the septic and electrical was \$100,000.
- **Finance:** Director Atkin said there was no report
- **Grants:** Tony said the Cal Fire grant for \$3,900 was in process and he needed to speak with Captain Gulson about the status.

8. Closed Session: None

9. Good of the Order:

Director Moretti felt that the staffing with SV was going okay. Director Uboldi asked Tony Ghisla the status of the volunteers. Tony said of the 8 community volunteers, 2 had retired, 2 he was unsure of their status and 4 had signed on with SV.

10. Adjourn: A motion was made by Chair Doss and seconded by Director Cooper to adjourn the meeting at 5:40PM. Motion passed 5-0.

Respectfully submitted,

Attest:



Sonoma Valley Fire District

Proudly Serving the Communities of
Sonoma, Valley of the Moon, Glen Ellen, Kenwood and Mayacamas

DATE: 8/13/2024
TO: Sonoma Valley and Kenwood Board of Directors
FROM: Chief Akre
SUBJECT: Monthly Activity Report – July 2024

A. ADMINISTRATIVE:

1. SDC: We have been informed that we will be extended for one more (and final) year through 7/1/2025. We do not have a contract in hand yet. At the request of the State we are currently staffing SDC (Station 10) on Saturdays and Sundays.
2. KWD: Staffing service continues to go very well especially of note is that we started staffing the KWD Station 3-0 on 8/5! We are continuing to move forward with the process of exploring consolidation with both Boards and held another joint Consolidation subcommittee meeting last week. We have confirmed the application process with LAFCO and have a signed contract with the Mapping company to begin their part of the work. We have moved all KWD employees, both career and volunteer, to Sonoma Valley.
3. REDCOM Update: AMR issued a 120-day termination notice to the REDCOM JPA with an effective termination date of 10/8. REDCOM Board is working hard to ensure continuity of service to our communities and first responders, and to ensure that all employees are kept whole as we transition to a new model of staffing for REDCOM. The REDCOM Board is working through its Ad-Hoc committees to implement the JPA become the employing agency. Our next special meeting will be on 8/22 at 2 pm, and we will meet every two weeks thereafter.
4. Measure H update: We continue to move forward with all implementation plans.
5. We held our monthly Command Staff meeting on 8/6.
6. BCs Norrbom and Cyr, CQI Coordinator Pierson, and I all attended the quarterly MAC and EMCC meetings.
7. I attended the monthly Cal Chiefs E-Board, Northern Area Directors, Leg Task Force meetings, and a Special EMS planning meeting with CPF Leadership. We also continue to be deeply involved in a fight with the CA Board of Pharmacy regarding the continued use of glutathione, which is the primary compound used in our cancer prevention detox program that 10 of our members have now completed with incredible results. We are committed to continue participation for our members into the future and are working hard to also explore other funding opportunities such as



Sonoma Valley Fire District

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Sonoma, Valley of the Moon, Glen Ellen, Kenwood and Mayacamas

workers comp (FRMS), and advocating through Cal Chiefs and CPF. I, and other local FFs, testified at a BoP hearing last week.

8. Presidents Norton and Doss, Directors Leen and Uboldi, and Captain Johnson, DAO Ghisla and I all attended the recent SCFDA Dinner and Meeting at Windsor. The program was an update on Measure H progress and a REDCOM update.
9. BC Lacy and I attended the monthly SCFCA Meetings. This month will be at the Santa Rosa Training Tower.
10. Captain Johnson and I attended the Community Health Centers Back to School event on 8/3 at Altimira school.
11. I met with Dr. Rodriguez-Chien, SVUSD Superintendent, regarding emergency preparedness and future training opportunities and programs for students.

B. INCIDENTS:

1. Fire Season: Thank you to all who responded and backfilled for the Fire Deployments! We currently have 2 Type 3 engines, the OES, and a Strike Team Leader assigned to the Park Fire. We had two additional overhead positions out, but they have returned after 14-day commitments. We continue to maintain our commitment to helping other communities and to our members safety!

C. BUDGET/FINANCE:

1. We are working on the Special Tax preparation for the 24/25 tax year.
2. We are also working on Measure H revenues and expenses.

D. PERSONNEL:

1. Our new hire Academy finished on 8/2! We began to staff Medic 302 and 3386 at 3-0 on Monday 8/5! Thank you to TO Loftus and all those who provided instruction and help in making this Academy such a success.
2. Ezekiel, our new Fire Mechanic, started on 7/22! He is doing a fantastic job and the increased capacity for our Shop is proving to be very valuable.

E. TRAINING:

1. This month's calendar will focus on Company Choice, ECEs, EMS, and Engineer Training
2. Volunteer drills are being split into two locations for better logistics and localized training. This has been very successful. Volunteer drills will focus on specific position training.



Sonoma Valley Fire District

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F. EQUIPMENT:

1. Apparatus spec committee has completed work on developing specs for a "Rural" Type 1 engine. We need to have this sized engine to be able to best serve District 5 and 3. This is before you as a separate item.
2. City approved the purchase of a new ambulance. We should now receive two new ambulances in the first couple of months of 2025.
3. 3385 has returned from its repairs and is now back in service at Station 5.

G. BUILDINGS & LAND:

1. BC Norrbom, Captain Campbell and I met with the KWD Facilities subcommittee and DAO Ghisla to discuss immediate needs for station sleeping space as well as next steps for the remodel.
2. The New Station 2 project: we are in the final weeks of escrow on the two properties on Arnold. BC Norrbom is doing an amazing job in leading the process to finalize these transactions, coordinating numerous evaluations and reports, and get us ready to submit an application for annexation into the Sanitation district for sewer connections. This will be a LAFCO process, which we are very familiar with.
3. Station 2's upstairs remodel in anticipation of accommodating M302's crew is nearly completed. We are working on the last construction step, which is replacement windows and then finalizing the permit process.

H. PREVENTION & COMMUNITY OUTREACH:

1. Working with KWD to provide presidential plan check and inspection services.
2. See attached report for additional items.

I. ASSOCIATION:

1. The 4th of July Celebration was a tremendous success! It was remarkable to see ALL of the help and support from throughout the Department! From Explorers, to new volunteers, career, retirees, and Board members. Thank You!!!
2. A huge "Thank You" to all of our leads for the 4th of July: Norrbom, Boldt, Keechler, Campbell/Lely, McCracken, Anna Norrbom, Maxwell and to everyone and their family members who have signed up to help out! This is truly an "All Hands" event.
3. Our next Association Event will be the Valley of the Moon Vintage Festival, Sept 26-29.



Sonoma Valley Fire District
 630 2nd St. W.
 Sonoma, CA 95476
 707-996-2102
 www.sonomavalleyfire.org

Administration Monthly Report - Strategic Plan Alignment (V1_5_30_24)

Date	Sub-Category	** Description **	Staff	Strategic Plan Alignment
Section: Finance				
07/08/2024	Special Project Work	Finalization of support volunteer description along with new tiered stipend pay schedule.	Gary Johnson, Jennifer Jason	Objective 2A Continue to improve recruitment and retention practices to attract and retain the highest quality workforce., Objective 2C Develop a staffing plan to address the needs of the growing community and department.
Section: Prevention Division				
07/23/2024	Meeting (Other)	Grove Street Fire Safe Council meeting	Gary Johnson	Objective 3B Diversify and broaden our community outreach to provide access and information to all cross-sections of our community., Objective 3C Continue to seek opportunities to collaborate with local and regional stakeholders to cultivate and unify services for a shared benefit., Objective 3D Integrate and cooperate with entities participating in wildfire preparedness and prevention to enhance community and firefighter safety.
07/10/2024	Meeting	Meeting with No Wildfire on the sensor research project and deployment of more sensors	Gary Johnson	Objective 3B Diversify and broaden our community outreach to provide access and information to all cross-sections of our community., Objective 3C Continue to seek opportunities to collaborate with local and regional stakeholders to cultivate and unify services for a shared benefit., Objective 3D Integrate and cooperate with entities participating in wildfire preparedness and prevention to enhance community and firefighter safety.
07/07/2024	Certified training (T)	NFA Youth Fire Setting Intervention Technician Course @ SRFD Training Tower	Jason Michael Stayton	Objective 3C Continue to seek opportunities to collaborate with local and regional stakeholders to cultivate and unify services for a shared benefit.
07/08/2024	Certified training (T)	NFA Youth Fire Setting Intervention Technician Course @ SRFD Training	Jason Michael Stayton	Objective 3C Continue to seek opportunities to collaborate with local and regional stakeholders to cultivate and unify services for a shared benefit.

Date	Sub-Category	** Description **	Staff	Strategic Plan Allignment
		Tower		
07/09/2024	Certified training (T)	NFA Youth Fire Setting Intervention Technician Course @ SRFD Training Tower	Jason Michael Stayton	Objective 3C Continue to seek opportunities to collaborate with local and regional stakeholders to cultivate and unify services for a shared benefit.
07/10/2024	Certified training (T)	NFA Youth Fire Setting Intervention Program Manager Course @ SRFD Training Tower	Jason Michael Stayton	Objective 3C Continue to seek opportunities to collaborate with local and regional stakeholders to cultivate and unify services for a shared benefit.
07/11/2024	Certified training (T)	NFA Youth Fire Setting Intervention Program Manager Course @ SRFD Training Tower	Jason Michael Stayton	Objective 3C Continue to seek opportunities to collaborate with local and regional stakeholders to cultivate and unify services for a shared benefit.
07/12/2024	Certified training (T)	NFA Youth Fire Setting Intervention Program Manager Course @ SRFD Training Tower	Jason Michael Stayton	Objective 3C Continue to seek opportunities to collaborate with local and regional stakeholders to cultivate and unify services for a shared benefit.
07/06/2024	Certified training (T)	NFA / IFSTA CRR Training	Jason Michael Stayton	Objective 3C Continue to seek opportunities to collaborate with local and regional stakeholders to cultivate and unify services for a shared benefit.
07/06/2024	Certified training (T)	NFA / IFSTA Introduction to Youth Firesetting Prevention and Intervention	Jason Michael Stayton	Objective 3C Continue to seek opportunities to collaborate with local and regional stakeholders to cultivate and unify services for a shared benefit.
07/08/2024	Certified training (T)	FEMA / NFA Introduction to Strategic Community Risk Reduction	Jason Michael Stayton	Objective 3C Continue to seek opportunities to collaborate with local and regional stakeholders to cultivate and unify services for a shared benefit.
07/09/2024	Certified training (T)	FEMA / NFA Introduction to Community Risk Assessment	Jason Michael Stayton	Objective 3C Continue to seek opportunities to collaborate with local and regional stakeholders to cultivate and unify services for a shared benefit.
07/18/2024	Meeting (Other)	Meeting with Vintage House Director on possible classes	Stephen Andrew Akre, Gary	Objective 3B Diversify and broaden our community outreach to provide access and information to all cross-sections of our community., Objective 3C Continue to seek opportunities to collaborate with local and regional stakeholders to cultivate and unify services for a shared

Date	Sub-Category	** Description **	Staff	Strategic Plan Alignment
		SVFD has to offer the senior community	Johnson, Jason Campbell	benefit.

Kenwood Fire Protection District

To: Board of Directors

From: Tony Ghisla

Re: August 2024 Administrators Report and Updates

Date: August 1, 2024

1. Ann Carinalli CPA bookkeeping service
2. Benefit Assessment update
3. '23-'24 Final Secured Tax Payment
4. PG&E Expense
5. Equipment replacement/new policy
6. SV OT Payroll January thru June
7. Payment from Cal Fire for engine
8. Cargo container update
9. Water tender body work
10. OPED Report
11. Red Com payments
12. Kinnybrook HOA October 26th
13. Cal Fire Grant status
14. Septic update
15. CPA Audit '23-'24 starting August 19th

Kenwood Fire Protection District

Claims for July

Estimated Expenses for August

Kenwood Fire Protection District
Claims Detail
July 2024

Date	Num	Name	Memo/Description	Split	Amount
07/03/2024	2872	CALPERS	Unfunded Accrued Liability for 1336-3198931021	5923 Salaries/Emp Benefits:CALPERS Retirement	-29,083.00
07/03/2024	ACH	CALPERS Health	JULY PREM	5930 Salaries/Emp Benefits:CALPERS Health/Dental/Visi	-6,855.97
07/03/2024	2873	CALPERS	Unfunded Accrued Liability for 25608-3198931021	5923 Salaries/Emp Benefits:CALPERS Retirement	-1,229.00
07/05/2024	ach	New York Life	988527634	5925 NYL INS.	-54.00
07/09/2024	2880	Blomberg & Griffin	FY 22/23 Audit	20000 Accounts Payable	-8,050.00
07/09/2024	2887	U.S. Bank Equipment Finance	500-0682056-000	20000 Accounts Payable	-194.36
07/09/2024	2886	Streamline		20000 Accounts Payable	-2,988.00
07/09/2024	2885	Sonoma Valley Fire District	Year 2 - 10% July 2024	20000 Accounts Payable	-158,243.43
07/09/2024	2884	Overhead Door Co. of Santa Rosa Inc.		20000 Accounts Payable	-400.00
07/09/2024	2883	Lake Parts, Inc.	Parts	20000 Accounts Payable	-1,671.51
07/09/2024	2882	Fire Risk Management Services	Workers Comp 24/25	20000 Accounts Payable	-40,426.00
07/09/2024	2881	F D A C	Regular Membership	20000 Accounts Payable	-187.50
07/12/2024	ACH	CALPERS Retirement	6/24-7/7	5923 Salaries/Emp Benefits:CALPERS Retirement	-1,224.63
07/12/2024	ACH	CALPERS Retirement	6/24-7/7	5923 Salaries/Emp Benefits:CALPERS Retirement	-1,275.32
07/23/2024	ACH	Choice Builder	AugustPrem.	5930 Salaries/Emp Benefits:CALPERS Retirement	-485.68
07/25/2024	2889	SONOMA COUNTY FIRE DISTRICTS ASSOC.	Dinner Meeting - Bob Uboldi, Daymon Doss, Tony Ghisla	5913 Salaries/Emp Benefits:Director Stipend	-90.00
07/25/2024	ACH	Sonoma County Administrator's Office		1400 Tax Receivable	79,145.62
07/25/2024	ACH	PG&E		60 - Services/Supplies:7320-Utilities	-2,025.57
07/30/2024	2890	F A I R A	2024-25 liability policy	60 - Services/Supplies:6100-Insurance	-26,747.00
07/31/2024				Bank Interest Earned	18.20
07/12/2024	50355	Cooper, John	7/12	Salaries/Emp Benefits:Gross Wages:5910-Perm Positions	-74.22
07/12/2024	50356	Doss, Daymon	7/12	Salaries/Emp Benefits:Gross Wages:5910-Perm Positions	-74.22
07/12/2024	50357	Miller, Zack	7/12	Salaries/Emp Benefits:Gross Wages:5910-Perm Positions	-12.00

07/12/2024	50358	Moretti, August J	7/12	Salaries/Emp Benefits:Gross Wages:5910-Perm Positions	-74.21
07/12/2024	50359	PLATT, JOSEPH	7/12	Salaries/Emp Benefits:Gross Wages:5910-Perm Positions	-12.00
07/12/2024	50360	Stayton, Jarred	7/12	Salaries/Emp Benefits:Gross Wages:5910-Perm Positions	-72.00
07/12/2024	ACH	DIRECT DEPOSIT PAYROLL TOTAL	7/12	Salaries/Emp Benefits:Gross Wages:5910-Perm Positions	-80,636.84
07/12/2024	ACH	PAYROLL TAX PAYMENT	07/12	-Split-	-76,848.97
07/12/2024	ACH	IBS PR Fee	07/12	6500.03 60 - Services/Supplies:6500-Professional/Special Svcs.:PR Processing Fee	-122.00
07/25/2024	ACH	IBS PR Fee	07/25	6500.03 60 - Services/Supplies:6500-Professional/Special Svcs.:PR Processing Fee	-85.45
07/01/2024		Amazon		60 - Services/Supplies:6080-Household Expense	-2.27
07/01/2024		Amazon		60 - Services/Supplies:6080-Household Expense	-2.27
07/01/2024		Danner-Lacrosse		60 - Services/Supplies:6020-Clothing/Personal	-2,799.69
07/01/2024		GoDaddy		60 - Services/Supplies:6457-Computer Charges	-21.99
07/01/2024		Amazon		60 - Services/Supplies:6080-Household Expense	-206.14
07/03/2024		Peningrove Kenwood		60 - Services/Supplies:7320-Utilities	-89.99
07/03/2024		Zoom		60 - Services/Supplies:6040-Communications	-159.90
07/05/2024		Amazon	station supplies	60 - Services/Supplies:6080-Household Expense	-23.86
07/15/2024		Amazon	station supplies	60 - Services/Supplies:6080-Household Expense	-47.35
07/15/2024		AT&T Mobility		60 - Services/Supplies:6040-Communications	-258.73
07/16/2024		Verizon		60 - Services/Supplies:6040-Communications	-3.34
07/16/2024		Nick Barbieri Trucking, LLC		60 - Services/Supplies:7201-Gas/Oil/Fuel	-430.23
07/17/2024		Amazon	station supplies	60 - Services/Supplies:6080-Household Expense	-38.52
07/17/2024		FRONTIER		60 - Services/Supplies:6040-Communications	-67.39
07/17/2024		FRONTIER		60 - Services/Supplies:6040-Communications	-312.28
07/18/2024		Amazon	station supplies	60 - Services/Supplies:6080-Household Expense	-149.70
07/19/2024		Recology Sonoma Marin		60 - Services/Supplies:6180-Maintenance-Bldgs/Imp.	-72.19
					<u>-364,764.90</u>

Signature: _____ Title: Director

Signature: _____ Title: Director

Signature: _____ Title: Director

Signature: _____ Title: Director

Signature: _____ Title: Director

**Kenwood Fire Bills to be paid in August
Estimated**

Vendor	Type	Amount	Reoccurring	Frequency	How Paid
SV Fire	August Staffing	\$129,471.87	\$129,471.87	monthly	Check
SV Fire	Jan/June OT	\$26,095.04	\$0.00	n/a	Check
Amazon charges	Station Supplies	\$278.17	\$278.17	monthly	Check
Bill Ross	Legal Services	\$4,789.98	\$0.00	as needed	Check
Pillsbury	Legal Services	\$3,825.00	\$0.00	as needed	Check
Employee	Vaction/Sick	\$49,176.30	\$0.00	n/a	Check
MacLeod/Watts	OPED Analysis	\$6,200.00	\$0.00	annually	Check
Comcast	Internet	\$96.22	\$96.22	Monthly	cc
JM Enginnering (1)	Septic tanks	\$0.00	\$0.00	per contract	check
BA Electric	Wiring Septic	\$3,000.00	\$3,000.00	per contract	check
County Sonoma	Parcel List	\$240.00	\$0.00	annually	check
ATT	Phone	\$258.77	\$258.77	Monthly	cc
FAIRA	Liability Policy	\$26,747.00	\$0.00	annually	Check
Comcast Business	Internet	\$121.81	\$121.81	Monthly	cc
CalPers	Health	\$6,255.30	\$6,255.30	Monthly	ACH
Kenwood	Water	\$87.31	\$87.31	Monthly	cc
US Bank	Copier	\$194.36	\$194.36	Monthly	ACH
US Govt	SAM Registration	\$399.00	\$0.00	annually	cc
Go Daddy	Web	\$21.99	\$21.99	Monthly	cc
Napa Auto	Parts	\$112.52	\$112.52	Monthly	cc
Recology	Garbage	\$72.19	\$72.19	Monthly	cc
PGE	Power	\$2,251.54	\$2,251.54	Monthly	ACH
Nick Barbierra	Fuel	\$430.23	\$430.33	Monthly	cc
Frontier	Phone	\$384.47	\$384.47	Monthly	cc
Verizon	Phone	\$3.34	\$3.34	Monthly	cc
Zoom	Zoom	\$159.90	\$50.00	Monthly	cc
Quick Books	Book keeping	\$35.00	\$35.00	Monthly	cc
Danner (2)	Boots	\$2,799.69	\$0.00	n/a	check
John Magnoli (3)	Tech Consultant	\$500.00	\$300.00	Monthly	check
IBS	Payroll	\$124.15	\$70.00	Monthly	ACH
Ann Carinalli (4)	Accounting	\$1,500.00	\$500.00	Monthly	check
Joel B (5)	Plumbing	\$500.00	\$0.00	as needed	check
Payroll (6)	Admin	\$5,000.00	\$3,500.00	monthly	ACH
Totals		\$271,131.15	\$147,495.19		

Notes

1. JM contract totals \$71,700-\$25,000 when tanks are set, \$25,000 when lines are set balance at completion. A
2. Danner are boots paid upfront and then 50%
3. Estimate only
4. Estimate only
5. Estimate only
6. Admin hours at 13/week plus 1 week for Sue working with CPA

Kenwood Fire Protection District

Action Item Reports

Kenwood Fire Protection District

To: Board of Directors

From: Tony Ghisla

Re: Recommendation for the Inspections Process

Date: August 1, 2024

As part of our responsibility in the Community, we are required to complete various inspections for fire code. These include but are not limited to, business inspections, new and remodel construction, residential and commercial plan checks and defensible space inspections for wildland. In past years, we had contracted with the County for these inspection services. At some point, we changed the process and did some of the inspections ourselves.

With the change in staffing in the District, we don't have the skill sets or capacity to take on this role. I spoke with the County about taking on the responsibility. After a very thorough conversation, my recommendation is to enter into an agreement with Sonoma Valley and let them handle all the necessary inspections. They have a fee schedule (attached) and would collect their own fees, manage the process and report and work with the County. The only area that they would not take on is new construction for commercial projects. This would be contracted out to the County.

We would have a contract drafted by Bill Ross to include the necessary functions and services.

If you should have any questions feel free to contact me.



**Sonoma Valley Fire District Fire
Prevention Fee Schedule
Effective October 12, 2023**

Fee Name	Unit	Total Cost Per Unit
LAND USE / ENTITLEMENT APPLICATION		
Subdivision (2-49 Parcel)		
2 - 49 Parcels	Flat	\$499.00
50 or more Parcels	Flat	\$998.00
Multifamily (3-49 Units)		
3 - 49 units	Flat	\$499.00
50 or more Units	Flat	\$998.00
New Commercial	Flat	\$666.00
Commercial TI	Flat	\$332.00
BUILDING (FIRE / LIFE SAFETY)		
Residential Plan Review:		
New Construction		
3,000 sq ft and less	Flat	\$250.00
3,001 sq ft and over	Per 1,000 sq ft	\$83.00
Remodel / Addition		
500 sq ft and less	Flat	\$250.00
501 sq ft and over	Per 500 sq ft	\$41.00
Residential Inspection:		
New Construction		
3,000 sq ft and less	Flat	\$304.00
3,001	Per 1,000 sq ft	\$83.00
304		
500 sq ft and less	Flat	\$304.00
501 sq ft and over	Per 500 sq ft	\$83.00
Multi-Family Plan Review & Inspection:		
New Construction		
10 units or less	Flat	\$1,054.00
11-49 units	Flat	\$2,051.00
Each unit over 49	Each add'l unit	\$83.00
Remodel / Addition		
10 units or less	Flat	\$1,054.00
11-49 units	Flat	\$2,051.00
Each unit over 49	Each add'l unit	\$83.00
Commercial Plan Review & Inspection:		
New Construction or Addition		
Up to 5,000 sq ft	Flat	\$887.00
5,001 - 10,000 sq ft	Flat	\$1,552.00
10,001 - 20,000 sq ft	Flat	\$1,968.00

50-100 Devices	Flat	\$1,178.00
100-250 Devices	Flat	\$1,386.00
250-500 Devices	Flat	\$2,218.00
500-750 Devices	Flat	\$2,758.00
750-1,000 Devices	Flat	\$3,175.00
Over 1,000 Devices	Flat	\$3,466.00
Dedicated Function Sprinkler Monitoring System	Flat	\$555.00
Panel Replacement	Flat	\$555.00
PRE-ENGINEERED SYSTEM		
Clean Agent	Flat	\$721.00
Hood and Duct	Flat	\$638.00
Spray Booth	Flat	\$430.00
GRADING / FIRE SAFE STANDARDS		
Residential:		
One & Two Family	Flat	\$443.00
Multifamily (3-49 Units)		
3 - 49 units	Flat	\$651.00
50 or more Units	Flat	\$1,109.00
Subdivision (2-49 Parcels)		
2 - 49 Parcels	Flat	\$651.00
50 or more Parcels	Flat	\$1,109.00
Commercial:		
Up to 5,000 sq ft	Flat	\$693.00
5,001 - 10,000 sq ft	Flat	\$1,026.00
10,001 - 20,000 sq ft	Flat	\$1,358.00
VEGETATION MANAGEMENT PLAN / FIRE PROTECTION PLAN		
Plan Review:		
Single Family Dwelling	Flat	\$499.00
Multi-Family Dwellings	Flat	\$666.00
Subdivision:		
2-5 residences	Flat	\$666.00
6-15 residences	Flat	\$915.00
16+ residences	Flat	\$1,165.00
Commercial Development	Flat	\$499.00
Vegetation Consultation	Hourly	\$167.00
Non-Compliant Properties	Hourly	\$167.00
OPERATIONAL FIRE PERMITS - TEMPORARY		
Tents in excess of 400 sq. ft or canopies in excess of 700	Per Tent	\$555.00
Seasonal Lots (X-Mas Trees, Pumpkin Patches, etc.)	Flat	\$555.00
Outdoor Assembly Events	Flat	\$1,054.00
OPERATIONAL FIRE PERMITS - ANNUAL		
Base Permit		
0 - 2,000 square feet	Flat	\$152.00
2,001 - 5,000 square feet	Flat	\$194.00
5,001 - 7,500 square feet	Flat	\$236.00
7,501 - 10,000 square feet	Flat	\$277.00
Greater than 10,000 square feet	Flat	\$319.00
Operational Hazard		

Each additional 10,000 sqft	Each add'l 10,000 sq ft	\$375.00
Alteration or Renovation (Tenant Improvement)		
Up to 2,000 sq ft	Flat	\$638.00
2,001 to 5,000 sq ft	Flat	\$1,054.00
5,001 - 10,000 sq ft	Flat	\$1,304.00
10,001 - 20,000 sq ft	Flat	\$1,719.00
Each additional 10,000 sqft	Each add'l 10,000 sq ft	\$375.00
Certificate of Occupancy Inspection / Sign-Off	Flat	\$304.00
SPRINKLER SYSTEM (Plan Check & Inspection)		
Residential - 13D		
New Construction:		
Up to 1,000 square feet	Flat	\$805.00
Over 1,000 square feet	Per 1,000 sqft	\$167.00
Modifications to Existing System		
10 or fewer heads	Flat	\$304.00
Greater than 10 heads	Flat	\$805.00
Residential - 13R - New Construction		
New Construction:		
Plan Review - Per Floor Plan	Flat	\$499.00
Inspection		
First 5 units	Flat	\$555.00
Each additional unit	Per Unit	\$41.00
Modification to Existing System		
10 or fewer heads	Flat	\$304.00
11 - 20 heads	Flat	\$555.00
Each additional 20 heads	Each add'l 20 heads	\$124.00
Residential Underground	Flat	\$304.00
Commercial 13		
First 20 heads	Flat	\$915.00
Each additional 20 heads	Flat	\$167.00
Commercial Tenant Improvement		
10 or fewer heads	Flat	\$388.00
11 - 20 heads	Flat	\$388.00
Each additional 20 heads	Each add'l 20 heads	\$124.00
ENERGY SYSTEMS		
Residential:		
Solar PV	Flat	\$304.00
Solar PV with Energy Storage System (ESS)	Flat	\$555.00
Engergy Storage Sysetms	Flat	\$304.00
Commercial:		
Solar PV	Flat	\$555.00
Solar PV with Energy Storage System (ESS)	Flat	\$1,304.00
Engergy Storage Systems	Flat	\$1,054.00
Commercial / Residential Generator Install	Flat	\$555.00
FIRE ALARM & DETECTION SYSTEMS		
New or Tenant Improvement:		
1-25 Devices	Flat	\$527.00
25-50 Devices	Flat	\$777.00

No to Low Hazard	Per Item	\$69.00
Medium Hazard	Per Item	\$97.00
High Hazard	Per Item	\$167.00
OCCUPANCY INSPECTIONS		
Multi-family Dwellings R-1, R-2 Occupancies	Per Hour	\$167.00
State Facilities, State Required Pre- Inspection (Maximum Fee Amount Permitted Under St		
25 People or less	Flat	\$194.00
26 People or more	Flat	\$194.00
State Licensed Care Facility Inspections:		
State Licensed Care Facility Annual Inspection 6 or less	Flat	\$111.00
I-1 ,I-2 , I-3 , I-4 , R-2.1 , R-3 , R-3.1, R-4 Occupancies	Flat	\$527.00
MISCELLANEOUS		
Project Consultation		
Remote Consultation (Online or phone)	Per Hour	\$167.00
Onsite Consultation (Site Visit)	Flat	\$277.00
Alternate Materials Request	Flat	\$250.00
Outside Consultant / Third Party Review	Actual + %	-
Pre-Inspection	Flat	\$194.00
Partial Permit Inspection	Per Hour	\$167.00
Additional Plan Review	Per Hour	\$167.00
Additional Inspection		
Normal Business Hours	Per Hour	\$167.00
After Hours	Per Hour	\$167.00
Fire Engine Standby (Emergency or Non-emergency)	Per Hour	\$461.00
Standby Fire Safety Officer (Firefighter)	Per Hour	\$137.00
Standby Fire Marshal/Prevention Inspector	Per Hour	\$167.00
Work without a permit	2 x permit	-
Document copy charges	Per page	\$0.00
Fire/EMS Reports	Per report	\$34.00
Refund Processing Fee	Flat	\$116.00
Non-compliance with violation after 3rd inspection	Flat	\$167.00
Credit Card Processing Fees paid to payment processing	Actual	

Kenwood Fire Protection District

To: Board of Directors

From: Tony Ghisla

Re: Staffing Agreement

Date: August 5, 2024

Since the passing of Measure H, 3-0 staffing is available. The contract with Sonoma Valley needs to be amended by Bill Ross.

The increase in cost will be as follows:

Year	Current Charges	New Charges	Total Charges
24-25	\$1,582,434	\$467,566	\$2,050,000
25-26	\$1,677,380	\$535,576	\$2,212,956
26-27	\$1,778,023	\$562,354	\$2,340,377
27-28	\$1,884,704	\$590,472	\$2,475,176
Total	\$6,922,541	\$2,155,968	\$9,078,509

The existing agreement requires 10% of the total annual amount due upfront then the balance is amortized over 11 months. The incremental amount of \$467,566 for the 24-25 year would most likely require the same treatment, however we can discuss that with Sonoma Valley.

Kenwood Fire Protection District

To: Board of Directors

From: Tony Ghisla

Re: Parcel Tax

Date: August 5, 2024

The County provided us their list of parcels in our District and information, including but not limited to s/f and parcel sizes. We have gone through the report and determined that amount for the 24-25 year is \$425,488. The budgeted amount in the preliminary budget was \$425,626. The amount collected in 23-24 was \$425,626. We did not charge the 2 churches and the Depot.

The County advised they are 36 months behind in processing information to update the report when asked for a list of changes from the prior year. The report was due on August 10th but the County gave us until the 16th to allow the Board to approve the report.

If you should have any questions, feel free to contact me.

Attachment "A"

KENWOOD FIRE PROTECTION DISTRICT 2021 Special Tax Rates

Use Code Summaries	Rate Per APN	Charge Base
Residential	\$0.12	Sq. Foot
Multi-Family Residential	\$0.12	Sq Foot
Commercial / Industrial	\$0.12	Sq Foot
Vacant Land	\$100.00	Per parcel
Agricultural Land	\$16.00	Per Acre **

** Under one acre, no charge;
over 300 acres capped at \$4,800.00

Use Code Classification Details	(as adopted and amended by the County of Sonoma)
Single Family Residential	010, 013, 014, 015, 016, 017, 018, 022, 023, 051, 054, 055, 056, 411, 421, 423, 425, 451, 471, 483, 501, 541, 546, 555, 561
Multi-Family Residential	011, 021, 031, 032, 034, 035, 041, 042, 044, 045, 046, 047, 052, 057, 090, 091, 092, 093 502, 511, 521, 523, 558, 681, 750, 751, 752
Commercial / Industrial	060, 062, 063, 066, 067, 068, 071, 110, 111, 112, 113, 120, 122, 140, 141, 152, 155, 170, 171, 175, 178, 179, 191, 193, 198, 201, 202, 210, 213, 214, 231, 240, 251, 254, 255, 259, 260, 262, 263, 280, 281, 283, 290, 291, 310, 311, 320, 329, 330, 331, 332, 350, 352, 353, 361, 370, 380, 381, 391, 393, 394, 480, 481, 482, 590, 611, 630, 640, 661, 710, 720, 722, 750, 811, 812, 830
Vacant Land	000, 001, 002, 003, 004, 005, 006, 020, 040, 050, 100, 102, 080, 081, 082, 301, 302, 510, 570, 580, 680, 810, 812, 850, 851, 860, 870, 862, 871, 890, 891
Agricultural Land	400, 411, 420, 421, 422, 423, 511, 520, 521, 522, 540, 541, 560, 561

Kenwood Fire Protection District

To: Board of Directors
From: Tony Ghisla
Re: Office space
Date: August 6, 2024

A meeting was held on August 5th specifically to discuss living arrangements for 3-0 staffing. The meeting included the Equipment and Facilities committee and Tony Ghisla and from Sonoma Valley, Chief Akre, Bob Norbom and Jason Campbell.

Since we are going to 3-0 staffing, (and 4-0 with a volunteer) there is simply no private bedroom space for the 3rd firefighter. The building was never designed for full-time employees and the two bedrooms we have now were converted from a conference room. For the short term, areas that were considered 1) dividing the dining area, 2) creating a room where the tables and chairs are now located in the drill room or 3) converting the administrative office into a bedroom. More permanent solutions were 1) leasing a modular home with sleeping, dining, kitchen and rest rooms or 2) closing in the south side of the building overhang area and turning that into a sleeping quarter.

At the meeting, consideration was given to the administrative office as a likely alternative. However, that does then require a new space for the administrative office. Although there is some space at the reception area, the position does require a more secure space due to employee files, the safe, work papers and board information. It was recommended that we look into portable office trailers.

We contacted Pacific Mobile Structures out of the Ceres in the Central Valley. They can rent us the units for 12 months or longer. They will deliver them to our location. They have 2 models available as follows:

1. A 8x12 office-more like a construction type trailer that sits on wheels and requires a set of stairs. The interior has wood panel, heating and A/C and is fully wired. The monthly rent payment is \$466 with an installation cost of \$2,567 and removal cost of \$1,687. Total cost for 12 months would be \$9,846 plus say \$2,500 for electrical all totaling \$12,346.
2. A 8x20 office designed out of a Connex Box. This sits on the ground and is wired. The interior is complete with sheet rock walls, heating and A/C. The monthly rent payment is \$532. The setup fee is \$820 and the same for removal. The total cost for 12 months would be \$8,024 plus say \$2,500 for electrical all totaling \$10,524.

We will have to review the specs on each unit to determine if we have sufficient power to run them. We have a 200-amp panel, that is close to being at its maximum level, which runs the entire station. These units require +90 amps separately. We will have our electrician look at our existing set up.

The location would be behind the kitchen wall. Before we make a final decision, it should be subject to a review of the monthly rental agreement and several references. Delivery time is about 2 – 4 weeks out.

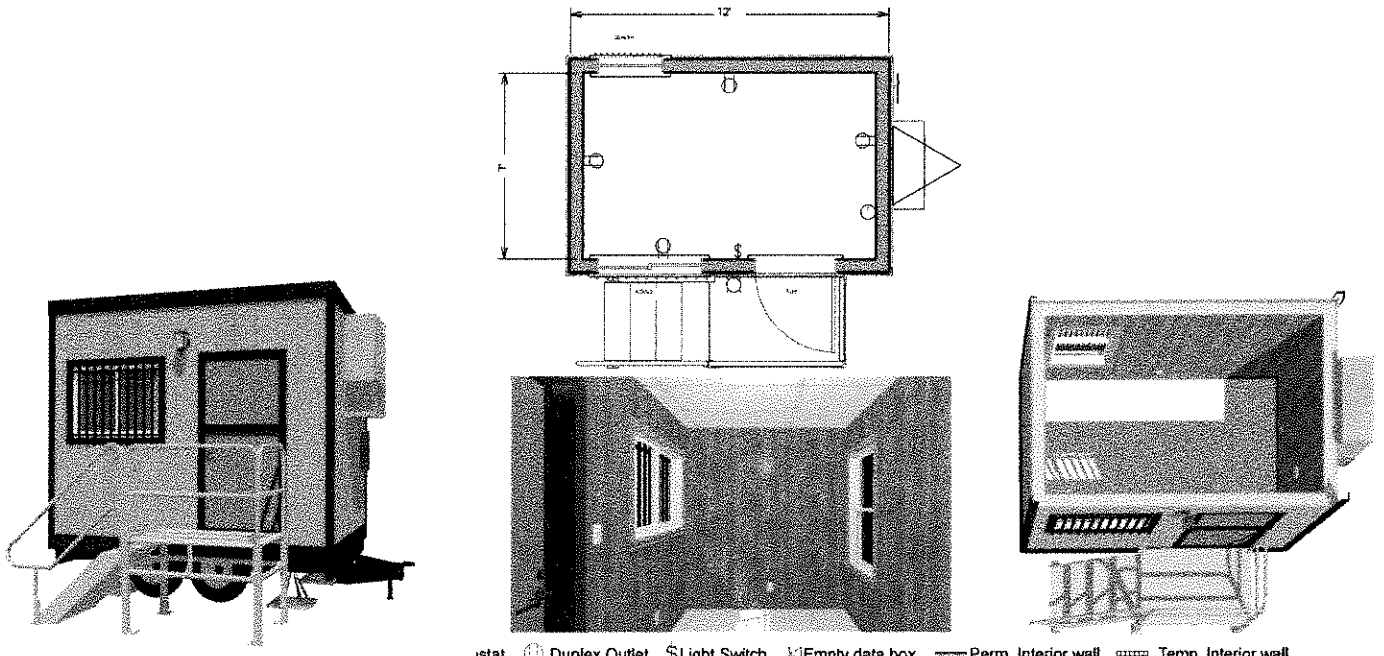
Although not pursued at the time, the Association room could be converted into a permanent sleeping area for 2 firefighters. The room currently has a TV, lounge chairs, weights and two murphy beds. It is large enough where walls could be built to accommodate 2 firefighters and leave sufficient room for the weight area. *The room is already wired and has A/C and a heater.* A new window would have to be installed. We have not explored this with a contractor, but an approximate guess might be \$15 to \$20,000. This idea is more feasible for 4-0 staffing.

UNIT #1268

8' X 12' MOBILE OFFICE



This drawing is the property of Pacific Mobile Structures, Inc. and may not be duplicated without approval. Actual features may vary due to available inventory.



stat Duplex Outlet Light Switch Empty data box Perm. Interior wall Temp. Interior wall

FEATURES

- Outrigger Chassis w/hitch
- VCT Flooring w/4" vinyl base
- Prefinished birch interior walls
- 8' suspended ceiling
- 2x4 troffer lights
- Endwall HVAC w/ducted supply thru-wall return air
- Standing Seam roof covering
- Wood siding w/8" OC grooves Grey siding / Blue trim
- 4030 Horizontal sliding windows w/blinds
- 3068 Steel-clad exterior doors w/passage and deadbolt

Lease Agreement #Q052333



Date: 8/7/2024

Company:
Kenwood Fire Protection
9045 Sonoma Hwy
Kenwood, CA 95452-9028

Site Location:
Kenwood Fire Protection
9045 Sonoma Hwy
Kenwood, CA 95452-9028

Misty Jones
Cell:
Office: 209.846.7278

Contact:
Tony Ghisla - 707.833.2332
tghisla@kenwoodfire.com

Site Contact:

Term: 12 Months **Start:** 8/19/2024 **End:** 8/19/2025 **Delivery:** 8/19/2024 **PO/Job#:**

Start/Delivery dates are tentative until a unit number has been assigned

Rental Costs Per Month	Qty	Rate	Extended	Tax
Rental - 08x12 Office	1	\$365.00	\$365.00	\$31.02
Rental - OSHA Step	1	\$30.00	\$30.00	\$2.56
Rental - Security Kit Doors & Windows	1	\$35.00	\$35.00	\$2.98
Subtotals			\$430.00	\$36.56
Total Due Each Month				\$466.56

Installation Costs	Qty	Rate	Extended	Tax
Delivery - Freight	1	\$910.00	\$910.00	\$77.36
Install - Standard (Prevailing Wage)	1	\$260.00	\$260.00	\$0.00
Install - Tiedown(Prevailing Wage)	8	\$165.00	\$1,320.00	\$0.00
Subtotals			\$2,490.00	\$77.36
Total Installation Costs				\$2,567.36

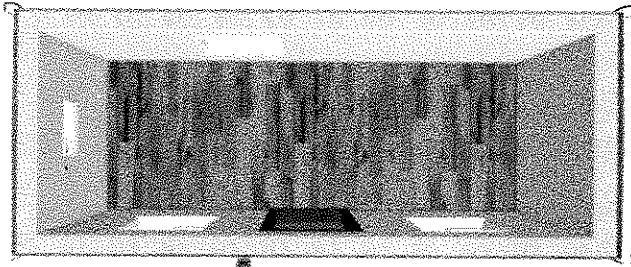
Estimated Removal Costs*	Qty	Rate	Extended	Tax
Return - Standard Teardown (Prevailing Wage)	1	\$260.00	\$260.00	\$0.00
Return - Tiedown Removal (Prevailing Wage)	8	\$55.00	\$440.00	\$0.00
Return - Freight	1	\$910.00	\$910.00	\$77.36
Subtotals			\$1,610.00	\$77.36
Total Due at End of Lease				\$1,687.36

*Calculated at return using current market rates for lease terms greater than 12 mo.

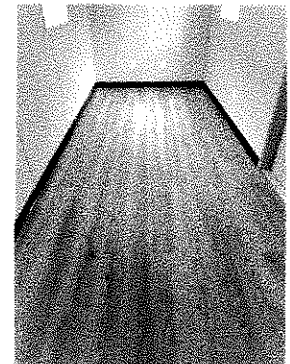
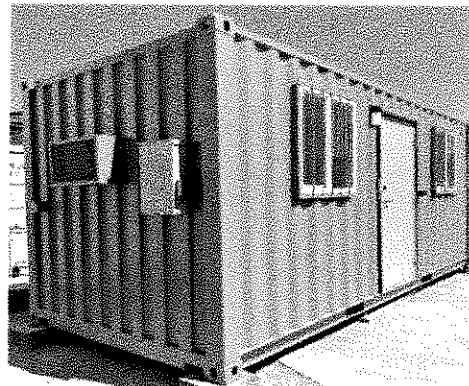
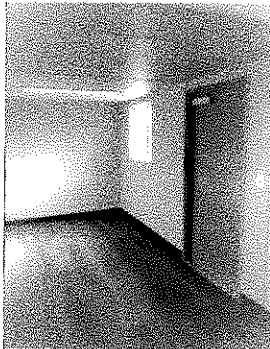
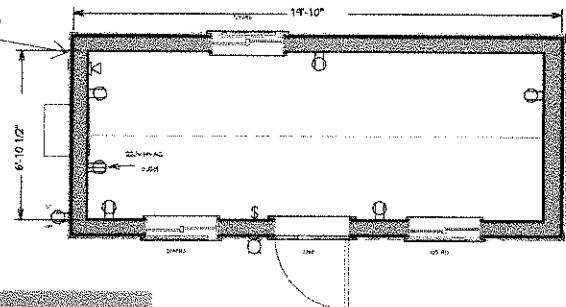
UNIT #Stock 8' X 20' GLOC (Ground Level Office Container)



This drawing is the property of Pacific Mobile Structures, Inc. and may not be duplicated without approval. Actual features may vary due to available inventory.



Empty Data/Comm Box (for future communications)



LEGEND Panel Box Porch Light Thermostat Duplex Outlet Light Switch Empty data box Perm. Interior wall Temp. Interior wall

FEATURES

- Vinyl plank flooring w/4" vinyl base
- Hampton Grey Iuan interior walls
- Fixed ceiling
- 1x4 surface mounted LED lights
- Thru-wall HVAC
- Metal Exterior (container)
- 3030 Horizontal sliding windows w/window bars
- 3068 Steel-clad exterior doors w/door closure, passage lever, deadbolt, and door bar

WWW.PACIFICMOBILE.COM / 800-225-6539

Date: 7-26-23
Drawn by: Deann

Lease Agreement #Q052332



Date: 8/6/2024

Company:
Kenwood Fire Protection
9045 Sonoma Hwy
Kenwood, CA 95452-9028

Site Location:
Kenwood Fire Protection
9045 Sonoma Hwy
Kenwood, CA 95452-9028

Misty Jones
Cell:
Office: 209.846.7278

Contact:
Tony Ghisla - 707.833.2332
tghisla@kenwoodfire.com

Site Contact:

Term: 12 Months **Start:** 8/19/2024 **End:** 8/19/2025 **Delivery:** 8/19/2024 **PO/Job#:**

Start/Delivery dates are tentative until a unit number has been assigned

Rental Costs Per Month	Qty	Rate	Extended	Tax
Rental - GLOC 08x20 Office	1	\$455.00	\$455.00	\$38.68
Rental - Security Kit Doors & Windows	1	\$35.00	\$35.00	\$2.98
Subtotals			\$490.00	\$41.66
Total Due Each Month				\$531.66

Installation Costs	Qty	Rate	Extended	Tax
Delivery - Freight	1	\$755.00	\$755.00	\$64.18
Subtotals			\$755.00	\$64.18
Total Installation Costs				\$819.18

Estimated Removal Costs*	Qty	Rate	Extended	Tax
Return - Freight	1	\$755.00	\$755.00	\$64.18
Subtotals			\$755.00	\$64.18
Total Due at End of Lease				\$819.18

*Calculated at return using current market rates for lease terms greater than 12 mo.

Kenwood Fire Protection District

Non-Action Item Reports

June 18, 2024

Daymon Doss

Chair, Board of Directors

Kenwood Fire District

Dear Daymon,

On behalf of the Board of Directors of the Valley of the Moon Alliance (VOTMA), I am submitting a request to the Board of the Kenwood Fire District for a contribution to support the Evacuation Time Study we have commissioned to ensure the safety of Sonoma Valley residents in the event of emergency.

What is the "ask"?

- Specifically, we are asking for a \$5,000.00 donation to help cover the completion of an \$85,000 traffic engineering study conducted by KLD Engineering, PC, a nationally-renown Evacuation and Emergency Planning firm. To date, we have raised more than \$75,000 from the Sonoma Valley community to support this effort. Many thanks to the Kenwood Fire District Board for its consideration to get us over the line.

Why is it a good investment of public funds?

- We are looking for a donation of \$5,000 in public funds to leverage \$75,000 that already has been raised in private donations.
- Now more than ever, the community needs to know and its leaders need to determine the optimal planning required for emergency evacuation from this narrow valley in the event of future wildfires and other disasters. To date, the data with which to do that planning effectively has not been collected or analyzed. Our mission simply is to collect that data and share the analysis with Sonoma County planners, Fire Districts, other Emergency Responders, and the residents of Sonoma Valley. It is your role, and that of other public officials, to determine and execute any plans that are subsequently created.
- The recent judgment to review and revise the proposed development of the Sonoma Development Center, highlights the need to rigorously rethink the exit bottleneck that will be created without further restrictions on housing density. That challenge will be compounded further by the proposed Hanna development project a couple of miles down the road.
- While Permit Sonoma, the Planning Commission, and the Board of Supervisors do take a hard look at individual projects as they are proposed, they have not extensively evaluated the aggregate impact of them in the longer term. To complement their efforts, and in support of its underlying mission to maintain the rural character of Sonoma Valley, VOTMA has initiated this study.

Who is the Valley of the Moon Alliance (VOTMA)?

- The Valley of the Moon Alliance is 501(c)3 non-profit organization formed sixteen years ago in Kenwood to preserve the rural character of Sonoma Valley and in response to the initial resort development proposed for the location now known as Kenwood Ranch. Since that time, and on an ongoing basis, we have monitored, critiqued and at times collaborated with Permit Sonoma and the Planning Commission in the evaluation of development proposals and land use planning.

Who is KLD Engineering, PC?

- KLD is a highly regarded traffic engineering and emergency preparedness consulting firm based in Washington, DC. It has been retained by New York City, multiple nuclear power plant sites, and most recently, Oakmont, to capture and analyze the data required for optimal planning and decision-making in anticipation of future emergencies and needed evacuation.

What is the timeline?

- The evacuation time study began in May 2024 with a survey of residents and their anticipated evacuation needs and actions. The study will be completed by the end of August, 2024, with subsequent distribution to all interested parties. A timely contribution now will ensure that this timeline is met.

With appreciation,

Timothy Dorman

For the Board of Directors

Valley of the Moon Alliance

Kenwood, CA 95452

KENWOOD FIRE PROTECTION DISTRICT

Financial Statements
and
Independent Auditor's Report

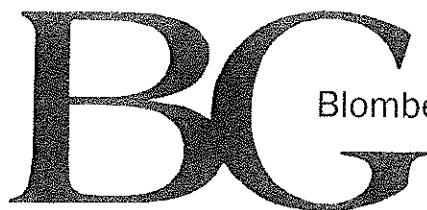
June 30, 2023 and 2022



KENWOOD FIRE PROTECTION DISTRICT

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Blomberg & Griffin Accountancy Corporation
Certified Public Accountant

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Kenwood Fire Protection District
Kenwood, California

Opinion

We have audited the accompanying financial statements for the year ended June 30, 2023, and 2022 and the related notes to the financial statements, which collectively comprise the Kenwood Fire Protection District's, basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Kenwood Fire Protection District, as of June 30, 2023, and 2022, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material

misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

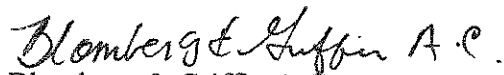
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.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

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

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 through 7, changes in fund balance on pages 34-35, schedule of CalPERS on page 36, and notes to required supplementary information on page 36 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, which considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.


Blomberg & Griffin A.C.
Stockton, CA
December 19, 2023

KENWOOD FIRE PROTECTION DISTRICT

Management's Discussion and Analysis

June 30, 2023 and 2022

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

Financial Highlights

- The assets of the District exceeded its liabilities in the fiscal years ending June 30, 2023, and 2022 by \$5,585,221 and \$5,308,281 (net position), respectively. At the fiscal year ended June 30, 2023, the net position includes net investment in capital assets of \$1,413,466 and the unrestricted net position is \$4,171,755. For the fiscal year ending June 30, 2022, the net position includes net investment in capital assets of \$1,477,028 and the unrestricted net position is \$3,831,253.
- The District's total net position increased (decreased) by \$276,941 and (\$213,114) for the fiscal years ending June 30, 2023, and 2022. The increase for the fiscal year 2023 is mainly due to an increase in property tax revenues.
- At the end of the fiscal year ending June 30, 2023, the District's general fund reported an ending fund balance of \$4,379,253 an increase of \$313,562. The fund balance has \$2,291,698 assigned for capital improvements and \$2,087,555 is available for spending at the District's discretion (unassigned fund balance).
- At the end of the fiscal year ending June 30, 2022, the District's general fund reported an ending fund balance of \$4,026,472 an increase of \$1,564. The fund balance has \$2,252,479 assigned for capital improvements and \$1,773,993 is available for spending at the District's discretion (unassigned fund balance).
- At the end of the fiscal year June 30, 2023, the general unassigned fund balance was \$2,087,555, or 156% of the total general fund expenditure of \$1,335,009. At the end of the fiscal year June 30, 2022, the general unassigned fund balance was \$1,773,993, or 150% of the total general fund expenditure of \$1,179,228.

Overview of the Financial Statements

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

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

KENWOOD FIRE PROTECTION DISTRICT

Management's Discussion and Analysis

June 30, 2023 and 2022

Overview of the Financial Statements (Continued)

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

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

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

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

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

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

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

KENWOOD FIRE PROTECTION DISTRICT

Management's Discussion and Analysis

June 30, 2023 and 2022

Overview of the Financial Statements (continued)

Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the District, assets exceeded liabilities by \$5,585,221 and \$5,308,281 at the end of the fiscal years ended June 30, 2023 and 2022, respectively.

For the fiscal years ended June 30, 2023, and 2022, the net position category labeled "Net investment in Capital Assets" reflects the District's investment in capital assets (net of depreciation) of \$1,413,466 and \$1,477,028, respectively, (e.g., land, construction in progress, buildings and improvements, and equipment less accumulated depreciation). The District uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending.

TABLE 1: NET POSITION

	June 30, 2023	June 30, 2022	June 30, 2021	2023 vs. 2022		2022 vs. 2021	
				\$	%	\$	%
Assets							
Current Assets and OPEB	\$ 4,789,940	\$ 4,455,190	\$ 4,204,724	\$ 334,750	7.51%	\$ 250,466	5.96%
Capital Assets - Net	1,413,466	1,477,028	1,581,690	(63,562)	-4.30%	(104,662)	-6.62%
Deferred Outflows	280,958	334,252	198,523	(53,294)	-15.94%	135,729	100.00%
Total Assets	6,484,364	6,266,470	5,984,937	217,894	3.48%	281,533	4.70%
Liabilities							
Current liabilities	16,296	34,440	29,157	(18,144)	-52.68%	5,283	18.12%
Non-current liabilities	319,040	487,151	384,615	(168,111)	-34.51%	102,536	26.66%
Deferred Outflows	563,807	436,598	49,770	127,209	29.14%	386,828	100.00%
Total Liabilities	899,143	958,189	463,542	(59,046)	-6.16%	5,213,434	48.55%
Net Position							
Invested in Capital Assets, net of related debt	1,413,466	1,477,028	1,581,690	(63,562)	-4.30%	(104,662)	-6.62%
Unrestricted (Deficit)	4,171,755	3,831,253	3,939,705	340,502	8.89%	(108,452)	-2.75%
Total Net Position	\$ 5,585,221	\$ 5,308,281	\$ 5,521,395	\$ 276,940	5.22%	\$ (213,114)	-3.86%

For the fiscal year ended June 30, 2023, the balance of unrestricted net position is \$4,171,755 and net investment in capital asset balance is \$1,413,466. For the fiscal year ended June 30, 2022, the balance of unrestricted net position is \$3,831,253 and net investment in capital asset balance is \$1,477,028.

Governmental Activities: The District's total net position increased (decreased) by \$276,940 and (\$213,114) for the fiscal years ended June 30, 2023 and 2022, respectively. The increase is mainly due to an increase in property tax revenues.

KENWOOD FIRE PROTECTION DISTRICT

Management's Discussion and Analysis

June 30, 2023 and 2022

Government-Wide Financial Analysis (continued)

TABLE 2: CHANGES IN NET POSITION

	June 30, 2023	June 30, 2022	June 30, 2021	2023 vs. 2022		2022 vs. 2021	
				\$	%	\$	%
Revenues							
Charges for Services	\$ 3,971	\$ -	\$ 133,241	\$ 3,971	100.00%	\$ (133,241)	-100.00%
Property Taxes	1,305,319	992,275	964,066	313,044	31.55%	28,209	2.93%
Intergovernmental Revenues	312,548	210,190	5,028	102,358	48.70%	205,162	4080.39%
Investment Earnings (Loss)	41,344	(66,834)	4,862	108,178	-161.86%	(71,696)	-1474.62%
Donations & Reimbursement	24,788	45,161	293	(20,373)	-45.11%	44,868	15313.31%
Sales of Assets Gain (Loss)	-	-	(11,061)	-	0.00%	11,061	-100.00%
Total Revenues	1,687,970	1,180,792	1,096,429	507,178	42.95%	84,363	7.69%
Expenses							
Program Expenses:							
Public Safety - Fire Protection	1,411,030	1,393,906	1,202,620	17,124	1.23%	191,286	15.91%
Change in Net Position	276,940	(213,114)	(106,191)	490,054	-229.95%	(106,923)	100.69%
Net Position - Beginning of the Year	5,308,281	5,521,395	5,627,586	(213,114)	-3.86%	(106,191)	-1.89%
Net Position - End of the Year	\$ 5,585,221	\$ 5,308,281	\$ 5,521,395	\$ 276,940	5.22%	\$ (213,114)	-3.86%

Financial Analysis of the Government's Funds

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

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

The general fund is the chief operating fund of the District. As of June 30, 2023, the District's general fund reported an ending fund balance of \$4,379,253, an increase of \$352,781. The unassigned fund balance of \$2,087,555 is available for spending at the government's discretion.

As a measure of the general fund's liquidity, it may be useful to compare unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 156% and 150% of total general fund expenditures in fiscal years ended June 30, 2023 and 2022, respectively.

KENWOOD FIRE PROTECTION DISTRICT

Management's Discussion and Analysis

June 30, 2023 and 2022

General Fund Budgetary Highlights

As of June 30, 2023, actual revenues were less than budget by \$70,681 and actual expenditures were less than budget by \$234,305. Overall, there was an excess of positive \$163,624 before other financing sources (uses).

As of June 30, 2022, actual revenues exceeded budget by \$262,372 and actual expenditures were less than budget by \$24,676. Overall, there was an excess of positive \$287,048 before other financing sources (uses).

Capital Assets: The District's investment in capital assets, as of June 30, 2023, and 2022 amounts to \$1,413,466 and \$1,477,028 (net of accumulated depreciation), respectively. This investment in capital assets includes land, building improvements, and equipment.

TABLE 3: CAPITAL ASSETS

	June 30, 2023	June 30, 2022	June 30, 2021	2023 vs. 2022		2022 vs. 2021	
				\$	%	\$	%
Capital Assets							
Land	\$ 23,087	\$ 23,087	\$ 23,087	\$ -	0.00%	\$ -	0.00%
Assets in Progress	-	-	733,483	\$ -	0.00%	\$ (733,483)	-100.00%
Building and Improvements	862,768	855,315	855,315	7,453	0.87%	-	0.00%
Equipment and Vehicles	2,154,200	2,107,071	1,361,788	47,129	2.24%	745,283	54.73%
Accumulated Depreciation	(1,626,589)	(1,508,445)	(1,391,983)	(118,144)	7.83%	(116,462)	8.37%
Total Capital Assets - Net	<u>\$ 1,413,466</u>	<u>\$ 1,477,028</u>	<u>\$ 1,581,690</u>	<u>\$ (63,562)</u>	<u>-4.30%</u>	<u>\$ (104,662)</u>	<u>-6.62%</u>

Additional information on the District's capital assets can be found in Note VI.

Economic Factors and Next Year's Budgets and Rates

- Property tax revenue is expected to remain relatively stable.
- The District expects increased capital expenditures for station repairs and improvements.

All of these factors were considered in preparing the District's budget for the fiscal year 2023/24.

Request for Additional Information

This financial report is designed to provide a general overview of the District's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the district, 9045 Sonoma Highway Kenwood, California 95452, or call (707) 833-2042.

Daren Bellach
Fire Chief of Kenwood Fire Protection District

KENWOOD FIRE PROTECTION DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2023 and 2022

	2023	2022
Assets		
Current Assets:		
Cash and Investments	\$ 4,395,448	\$ 3,996,121
Taxes and Interest Receivable	214	64,791
Total Current Assets	4,395,662	4,060,912
Capital Assets:		
Land	23,087	23,087
Building and Improvements	862,768	855,315
Fire Apparatus	1,678,444	1,633,344
Other Equipment	475,756	473,726
Accumulated Depreciation	(1,626,589)	(1,508,444)
Total Capital Assets, net of accumulated depreciation	1,413,466	1,477,028
Net OPEB Assets	394,278	394,278
Sources of Deferred Outflows		
Pension Contributions	236,343	289,637
OPEB Contributions	44,615	44,615
Total Sources of Deferred Outflows	280,958	334,252
Total Assets and Deferred Outflows of Resources	6,484,364	6,266,470
Liabilities		
Current Liabilities:		
Accounts Payable	8,106	4,835
Payroll Payable	8,190	29,605
Total Current Liabilities	16,296	34,440
Non-Current Liabilities:		
Compensated Absences	130,852	161,021
Net Pension Liability	188,188	326,130
Total Non-Current Liabilities	319,040	487,151
Sources of Deferred Inflows		
Pension Deferred Credits	325,201	197,992
OPEB Deferred Credits	238,606	238,606
Total Sources of Deferred Inflows	563,807	436,598
Total Liabilities and Deferred Inflows of Resources	899,143	958,189
Net Position		
Net Investment in Capital Assets	1,413,466	1,477,028
Unrestricted	4,171,755	3,831,253
Total Net Position	\$ 5,585,221	\$ 5,308,281

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

KENWOOD FIRE PROTECTION DISTRICT
STATEMENT OF ACTIVITIES
JUNE 30, 2023 and 2022

Governmental Activities	<u>2023</u>	<u>2022</u>
Program Expenses		
Public safety - fire protection		
Salaries and employee benefits	\$ 1,137,158	\$ 1,058,439
Materials and Services	155,728	219,006
Depreciation	118,144	116,461
	<u>1,411,030</u>	<u>1,393,906</u>
Total Program Expenses		
	<u>1,411,030</u>	<u>1,393,906</u>
Program Revenues		
Charges for services	3,971	-
	<u>3,971</u>	<u>-</u>
Total Program Revenues		
	<u>3,971</u>	<u>-</u>
Net Program Revenues (Expenses)	<u>(1,407,059)</u>	<u>(1,393,906)</u>
General Revenues		
Property taxes	1,305,319	992,275
Intergovernmental Revenue	312,548	210,190
Investment earnings (Loss)	41,344	(66,834)
Reimbursement & Miscellaneous Revenue	24,788	45,161
	<u>1,683,999</u>	<u>1,180,792</u>
Total General Revenues		
	<u>1,683,999</u>	<u>1,180,792</u>
Change in Net Position	276,940	(213,114)
Net Position - Beginning of Year	<u>5,308,281</u>	<u>5,521,395</u>
Net position - End of Year	<u>\$ 5,585,221</u>	<u>\$ 5,308,281</u>

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

KENWOOD FIRE PROTECTION DISTRICT
BALANCE SHEET
GOVERNMENTAL FUND
JUNE 30, 2023

ASSETS	2023		
	General Fund	Capital Projects Fund	Total Governmental Funds
Cash in County Treasury	\$ -	\$ 2,291,698	\$ 2,291,698
Cash in Commercial Banks	2,103,750	-	2,103,750
Taxes Receivable	168	-	168
Interest Receivable	46	-	46
	Total Assets	Total	Total
	\$ 2,103,964	\$ 2,291,698	\$ 4,395,662
LIABILITIES AND FUNDS BALANCE:			
Liabilities:			
Accounts Payable	\$ 8,413	\$ -	\$ 8,413
Payroll Payable	7,996	-	7,996
	Total liabilities	-	16,409
Fund balance:			
Assigned for Capital Improvements	-	2,291,698	2,291,698
Unassigned	2,087,555	-	2,087,555
	Total Fund Balance	2,291,698	4,379,253
	Total Liabilities and Fund Balance	\$ 2,291,698	\$ 4,395,662

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

KENWOOD FIRE PROTECTION DISTRICT
BALANCE SHEET
GOVERNMENTAL FUND
JUNE 30, 2022

	2022		
	General Fund	Capital Projects Fund	Total Governmental Funds
ASSETS			
Cash in County Treasury	\$ -	\$ 2,252,479	\$ 2,252,479
Cash in Commercial Banks	1,743,642	-	1,743,642
Taxes Receivable	64,386	-	64,386
Interest Receivable	405	-	405
Total Assets	\$ 1,808,433	\$ 2,252,479	\$ 4,060,912
LIABILITIES AND FUNDS BALANCE:			
Liabilities:			
Accounts Payable	\$ 4,835	\$ -	\$ 4,835
Payroll Payable	29,605	-	29,605
Total liabilities	34,440	-	34,440
Fund balance:			
Assigned for Capital Improvements	-	2,252,479	2,252,479
Unassigned	1,773,993	-	1,773,993
Total Fund Balance	1,773,993	2,252,479	4,026,472
Total Liabilities and Fund Balance	\$ 1,808,433	\$ 2,252,479	\$ 4,060,912

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

KENWOOD FIRE PROTECTION DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
JUNE 30, 2023

	2023		
	General Fund	Capital Projects Fund	Total Governmental Funds
REVENUES			
Property Taxes	\$ 1,305,319	\$ -	\$ 1,305,319
Intergovernmental	312,548	-	312,548
Charges for Services	3,791	-	3,791
Investment Earnings	2,125	39,219	41,344
Reimbursement	24,788	-	24,788
	<u>1,648,571</u>	<u>39,219</u>	<u>1,687,790</u>
Total Revenue			
	<u>1,648,571</u>	<u>39,219</u>	<u>1,687,790</u>
EXPENDITURES			
Salaries and Employee Benefits	1,124,767	-	1,124,767
Materials and Services	155,728	-	155,728
Capital Outlay	54,514	-	54,514
	<u>1,335,009</u>	<u>-</u>	<u>1,335,009</u>
Total Expenditures			
	<u>1,335,009</u>	<u>-</u>	<u>1,335,009</u>
Excess of Revenues over Expenditures	313,562	39,219	352,781
Other Financing Sources (uses)			
Transfer in	-	-	-
Transfer Out	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources			
	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	313,562	39,219	352,781
Fund Balance, Beginning of The Year	<u>1,773,993</u>	<u>2,252,479</u>	<u>4,026,472</u>
Fund Balance, End of Year	<u>\$ 2,087,555</u>	<u>\$ 2,291,698</u>	<u>\$ 4,379,253</u>

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

KENWOOD FIRE PROTECTION DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
JUNE 30, 2022

	2022		
	General Fund	Capital Projects Fund	Total Governmental Funds
REVENUES			
Property Taxes	\$ 992,275	\$ -	\$ 992,275
Intergovernmental	210,190	-	210,190
Investment Earnings (Loss)	443	(67,277)	(66,834)
Reimbursement	45,161	-	45,161
Total Revenue	<u>1,248,069</u>	<u>(67,277)</u>	<u>1,180,792</u>
EXPENDITURES			
Salaries and Employee Benefits	948,422	-	948,422
Materials and Services	219,006	-	219,006
Capital Outlay	11,800	-	11,800
Total Expenditures	<u>1,179,228</u>	<u>-</u>	<u>1,179,228</u>
Excess of Revenues over Expenditures Before Transfers	68,841	(67,277)	1,564
Other Financing Sources (uses)			
Transfer in	100,000	-	100,000
Transfer Out		(100,000)	(100,000)
Total Other Financing Sources	<u>100,000</u>	<u>(100,000)</u>	<u>-</u>
Net Change in Fund Balances	168,841	(167,277)	1,564
Fund Balance, Beginning of The Year	<u>1,605,152</u>	<u>2,419,756</u>	<u>4,024,908</u>
Fund Balance, End of Year	<u>\$ 1,773,993</u>	<u>\$ 2,252,479</u>	<u>\$ 4,026,472</u>

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

KENWOOD FIRE PROTECTION DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE OF THE GOVERNMENTAL FUND
TO THE STATEMENT OF ACTIVITIES

June 30, 2023 and 2022

	2023	2022
Total Fund Balances - Governmental Fund	\$ 4,379,253	\$ 4,026,472
Amount reported for governmental activities in the statement of net position are different because :		
Capital assets used in the operation of governmental funds are not financial resources and, therefore, are not reported in the general fund. These assets consist of:		
Capital Assets:		
Land	23,087	23,087
Building and Improvements	862,768	855,315
Fire Apparatus	1,678,444	1,633,344
Other Equipment	475,756	473,726
Less: Accumulated Depreciation	(1,626,589)	(1,508,444)
OPEB Assets	394,278	394,278
Deferred Pension Credits	236,343	289,637
Deferred OPEB Credits	44,615	44,615
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the general fund. These consist of:		
Compensated Absences	(130,852)	(161,021)
Net Pension Liability	(188,188)	(326,130)
Deferred Pension Charges and Credits	(325,201)	(197,992)
Deferred OPEB Charges and Credits	(238,493)	(238,606)
Net Position of Governmental Activities	\$ 5,585,221	\$ 5,308,281

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

KENWOOD FIRE PROTECTION DISTRICT
RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE

June 30, 2023 and 2022

	2023	2022
NET CHANGE IN FUND BALANCES - GOVERNMENTAL FUND TYPE	\$ 352,781	\$ 1,564
Amount reported for governmental activities in the statement of activities are different because :		
<p>Governmental funds report capital outlays as expenditures. In the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as a depreciation expense. Differences are as follows:</p>		
Capital Assets Additions	54,515	11,800
Current Year Depreciation Expense	(118,144)	(116,461)
<p>Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds, as follows:</p>		
Compensated Absences	30,169	(65,546)
OPEB Adjustment	181	24,708
Pension Expense - GASB 68 Adjustment	(42,562)	(69,179)
Change in Net Position of Governmental Activities	\$ 276,940	\$ (213,114)

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

KENWOOD FIRE PROTECTION DISTRICT

Notes to Basic Financial Statements

June 30, 2023 and 2022

Note I. Summary of Significant Accounting Policies

A. Organization

The Kenwood Fire Protection District (the District) was formed by resolution on May 21, 1945 by the Board of Supervisors of the County of Sonoma as a Fire Protection District under and pursuant to provisions of the Health and Safety Code of the State of California. The purpose of the District is to provide fire protection, emergency medical and related services to the unincorporated township known as Kenwood. The District serves taxpayers and residents in a special unincorporated area of the County of Sonoma, the boundaries of which are set by resolution by the Board of Supervisors. The District's governmental powers are exercised through the Board of Directors.

B. Significant Accounting Policies

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

1. Government-wide Financial statements

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

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

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the grantor have been met.

KENWOOD FIRE PROTECTION DISTRICT

Notes to Basic Financial Statements

June 30, 2023 and 2022

Note I. Summary of Significant Accounting Policies (Continued)

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

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

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

2. Governmental Fund Financial Statement

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

Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, reserves, fund equity, revenue, and expenditures.

The District reports the following major governmental fund:

General Fund: This is the District's primary operating fund. It accounts for all financial resources of the government, except those required to be accounted for in another fund.

Capital Fund: The Capital Projects Fund accounts for financial resources to be used for capital expenditures or for the acquisition or construction of capital facilities, improvements, and/or equipment. Most of the capital outlays are financed via annual transfer from the General Fund plus interest earnings.

3. Basis of Accounting

Basis of accounting refers to the point at which revenues or expenditures/expense are recognized in the account and reported in the financial statements. It relates to the timing of the measurement made regardless of the measurement focus applied.

KENWOOD FIRE PROTECTION DISTRICT

Notes to Basic Financial Statements

June 30, 2023 and 2022

Note I. Summary of Significant Accounting Policies (Continued)

4. Accrual

The governmental activities in the government-wide financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when a liability is incurred, regardless of the time of the cash flows.

5. Modified Accrual

The governmental funds financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e. both measurable and available. "Available" means collective within the current period or within 60 days after year-end. The Board recognizes 360 days for grant reimbursement and charges and services. Expenditures are generally recognized when the related liability is incurred. The exception to this general rule is that payments for general obligation long-term liabilities are recognize when due.

6. Cash and cash equivalents

The District has defined cash and cash equivalents to include cash on hand, demand deposits, and short-term investments with its commercial bank (Exchange Bank).

7. Prepaid Items

Payments to vendors that benefit future accounting periods are classified as a prepaid item until charged to expenditures in the period benefited.

8. Capital Assets

Capital assets, which include land, buildings and improvements, and equipment, are reported in the applicable governmental activity columns in the government-wide financial statements. Capital assets are defined by the District as assets with an initial, individual cost of more than \$5,000, and an estimated useful life over two (2) years. Such assets are recorded at historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the assets' lives are not capitalized.

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

<u>Assets</u>	<u>Years</u>
Building and Improvements	30-50
Fire Apparatus	20
Truck/Automobile	5
Operating Equipment	10-15

KENWOOD FIRE PROTECTION DISTRICT

Notes to Basic Financial Statements

June 30, 2023 and 2022

Note I. Summary of Significant Accounting Policies (Continued)

9. Net Position

Net position is classified into three components – 1) net invested in capital assets, net of related debt (if any) 2) restricted, and 3) unrestricted. These classifications are defined as follows:

- Invested in capital assets net of related debt (if any) – This component of net position groups all capital assets, including infrastructure, into one component of net position, net of accumulated depreciation and reduced by outstanding debt related to the acquisition, construction, or improvement of these assets.
- Restricted net position (if any) — This component consists of external constraints or restrictions imposed by creditors, grantors, contributors or laws or regulations of other governments or restrictions imposed by law through constitutional provisions or enabling legislation.
- Unrestricted net position — This component is the net position of the entity not restricted for any project or other purpose.

10. Fund Balance

In the fund financial statements, governmental funds report fund balance using the classifications listed in GASB Statement No. 54 Fund Balance Reporting and Governmental Fund Type Definitions. Initial distinction is made in reporting fund balance information identifying amounts that are considered non-spendable, such as fund balance associated with inventories. Spendable fund balance for the governmental fund consists of the following classifications:

- *Restricted Fund Balance* - the portion of fund balance that can only be spent for specific purposes stipulated by constitution, external resource providers, or through enabling legislation.
- *Committed Fund Balance* - the portion of fund balance whose use is subject to formal action of the government's highest-level decision-making authority. These commitments remain binding unless changed or removed by formal action of the Board as the formal authority that imposed the constraint. The underlying action that imposed, modified, or removed the limitation would need to occur no later than the close of the reporting period.
- *Assigned* - the portion of fund balance that is intended to be used by the government for specific purposes but do not meet the criteria to be classified as restricted or committed. In funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed.
- *Unassigned* – the residual amount of all general fund spendable resources not contained in the other classifications.

KENWOOD FIRE PROTECTION DISTRICT

Notes to Basic Financial Statements

June 30, 2023 and 2022

Note I. Summary of Significant Accounting Policies (Continued)

11. Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the report's amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reported period. Actual results could differ from those estimates.

12. Encumbrances

Encumbrances represent commitment related to unperformed contracts for good or services. Encumbrances outstanding at year-end are reported as assigned fund balance and do not constitute expenditures or liabilities.

13. Vacation and Sick Leave

It is the District's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. All vacation pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in the government funds only if they have matured, for example, as a result of employee resignations and retirements.

Note II. Stewardship, Compliance, and Accountability

A. Budgetary Information

The budget of the District is a detailed annual operating plan that identifies estimated cost (appropriations) and results in relating to estimated revenues. The budget includes (1) Services and activities to be provided during the fiscal year, (2) the estimated revenue available to finance the operating plan, and (3) the estimated spending requirement of the operating plan. The budget represents a process through which policy decisions are made, implemented and controlled. State law prohibits expanding governmental funds for which there is no legal appropriation except under court order, for an emergency as defined by statute, or as otherwise provided by law. Annual appropriations that have not been encumbered lapse at year-end. The following procedures establish the budgetary data reflected in the financial statements.

B. Original Adopted Budget

On or before June 30, the Fire Chief prepares and submits to the Board a recommended budget. On or before September 30, the Board formally approves the recommended budget. The Board conducts hearings to obtain public comments on the recommended annual budget.

KENWOOD FIRE PROTECTION DISTRICT

Notes to Basic Financial Statements

June 30, 2023 and 2022

Note II. Stewardship, Compliance, and Accountability (continued)

C. Budgetary Information (continued)

1. Final Amended Budget

The legal level of control for appropriations is exercise at the chief's level within the fund level. Appropriations at this level may only be adjusted during the year with the approval of the Board. The Fire Chief may adjust at this discretion below that level. Such adjustments by the Board and the Fire Chief are reflected in the revised budgetary data present in the financial statements. Budgetary data is presented in the accompanying fund financial statements for the General Fund since the operations of these funds are budgeted annually.

Note III. Cash and Investments

A. Investment in the Sonoma County Treasurer's Investment Pool

The District's cash is pooled with the Sonoma County Treasurer, who acts as a disbursing agent for the District. The fair value of the District's investment in this pool is reported in the accompanying financial statement at the amounts based upon the District's pro-rata share of the fair value provided by the Treasury Pool for the entire Treasury Pool portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on accounting records maintained by the Treasury Pool, which are recorded on an amortized cost basis. Funds are generally available and disbursed to the District upon collection and allocation to the District account. Interest earned on investments pooled with the County is allocated quarterly to the appropriate fund based on its respective average daily balance for that quarter. The Treasury Oversight Committee has regulatory oversight for all monies deposited into the Treasury Pool.

B. Investments Guidelines

The District's pooled cash and investments are invested pursuant to investment policy guidelines established by the County Treasurer and approved by the Board of Supervisors. The objectives of the policy are, in order of priority: safety of capital, liquidity, and maximum rate of return. The policy addresses the soundness of financial institutions in which the County will deposit funds, types of investment instruments as permitted by the California Government Code 53601, and the percentage of the portfolio that may be invested in certain instruments with longer terms to maturity.

A copy of the Treasury Pool investment policy is available upon request from the Sonoma County Treasurer at 585 Fiscal Drive, Suite 100, Santa Rosa, California, 95403-2871.

KENWOOD FIRE PROTECTION DISTRICT

Notes to Basic Financial Statements

June 30, 2023 and 2022

Note III. Cash and Investments (continued)

C. Investments by District in Commercial Bank

The District pools cash from all sources and all funds so that it can be invested consistently with safety and liquidity, while funds can make expenditures at any time. The District's investments are carried at fair value, as required by generally accepted accounting principles. The District adjusts the carrying value of its investments to reflect fair value at each fiscal year-end, and it includes the effect of these adjustments' income or a loss for that fiscal year. The District has never sold an investment before maturity and has not incurred any of the losses or gains accrued as a result of differences between the purchase price and fair value of investments. The actual profit or loss will be recorded when the investment is sold or reaches maturity.

D. Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value is to changes in market interest rates. As a means of limiting its exposure to fair value losses arising from rising interest rates, one of the ways that the Treasury Pool manages its exposure to interest rate risk is by purchasing a combination of shorter term and longer-term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturing evenly over time as necessary to provide the cash flow and liquidity needed for operations.

As of June 30, 2023, approximately 30 percent of the securities in the Treasury Pool had maturities of one year or less. Of the remainder, only 70 percent had a maturity of more than one year.

E. Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The Treasury Pool does not have a rating provided by a nationally recognized statistical rating organization.

F. Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the Treasury Pool's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits and securities lending transactions.

KENWOOD FIRE PROTECTION DISTRICT

Notes to Basic Financial Statements

June 30, 2023 and 2022

Note III. Cash and Investments (continued)

F. Custodial Credit Risk (continued)

The California Government Code requires that a financial institution secure deposit made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law. The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies.

The California Government Code limits the total of all securities lending transactions to 20% of the fair value of the investment portfolio.

For investments, custodial credit risk generally applies only to direct investments in marketable securities. Custodial credit risk does not apply to a local government's indirect investment in securities through the use of mutual funds or government investment pools (such as the Treasury Pool).

G. Concentration of Credit Risk

The investment policy of the County contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. For a listing of investments in any one issuer (other than U.S. Treasury securities, mutual funds, or external investment pools) that represent 5% or more of total County investments, refer to the June 30, 2023, Sonoma County Annual Comprehensive Financial Report (the last one available).

H. Cash on Hand and in Banks

Cash Investments not included in pooled cash are as follows:

	<u>2023</u>	<u>2022</u>
Cash in County Treasury - CF	\$ 2,291,698	\$ 2,252,479
Cash in Commercial Bank - GF	<u>2,103,750</u>	<u>1,743,642</u>
Total	<u>\$ 4,395,448</u>	<u>\$ 3,996,121</u>

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

KENWOOD FIRE PROTECTION DISTRICT

Notes to Basic Financial Statements

June 30, 2023 and 2022

Note IV. Property Taxes

The County of Sonoma is responsible for assessing, collecting, and distributing property taxes in accordance with state law. Liens on real property are established on January 1 for the ensuing fiscal year. The property tax is levied as of July 1 on all taxable property located in County of Sonoma. Secured property taxes are due in two installments, on November 1 and February 1, and are delinquent after December 10 and April 10, respectively.

Additionally, supplemental property taxes are levied on a pro rata basis when changes in assessed valuation occur due to sales transactions or the completion of construction.

Since the passage of California's Proposition 13, beginning with fiscal year 1978/1979, general property taxes are based either on a flat 1% rate applied to the 1975/1976 full value or on 1% of the sales price of the property on sales transactions and construction after the 1975/1976 valuation. Taxable values on properties (exclusive of increases related to sales and construction) can rise at a maximum of 2% per year.

On June 29, 1993, the Board of Supervisors adopted the "Teeter" Alternate Method of Property Tax Allocation. This method allocates property taxes based on the total property tax billed. At year-end, the County advances cash to each taxing jurisdiction equal to its current year's delinquent property taxes. In exchange, the County receives the penalties and interest on delinquent taxes when collected. The penalties and interest are used to pay the interest cost of borrowing cash used for the advances.

Property tax receivable on June 30, 2023, is:	\$ 168
Property tax receivable on June 30, 2022 is:	\$64,386

Note V. Interest Receivable

Interest in pooled cash account from the period 1st, through June 30, 2023, and 2022:

Interest receivable on June 30, 2023, is:	\$46
Interest receivable on June 30, 2022, is:	\$405

KENWOOD FIRE PROTECTION DISTRICT

Notes to Basic Financial Statements

June 30, 2023 and 2022

Note VI. Capital Asset Activity

Capital asset activity for the year ended June 30, 2023 was as follows:

	Beginning Balance 7/1/2022	Additions	Reclassifications Retirements	Ending Balance 6/30/2023
Capital Assets, not Being Depreciated:				
Land	\$ 23,087	\$ -	\$ -	\$ 23,087
Fire apparatus in progress	-	-	-	-
Total Capital Assets, not Being Depreciated	23,087	-	-	23,087
Capital Assets, Being Depreciated:				
Buildings and Improvements	855,315	7,453	-	862,768
Fire apparatus and vehicles	1,633,345	45,099	-	1,678,444
Equipment	473,726	2,030	-	475,756
Total Capital Assets, Being Depreciated, Net	2,962,386	54,582	-	3,016,968
Less Accumulated Depreciation	(1,508,445)	(118,144)	-	(1,626,589)
Total Capital Assets, Being Depreciated, Net	1,453,941	(63,562)	-	1,390,379
Governmental Activities, Capital Assets, Net	\$ 1,477,028	\$ (63,562)	\$ -	\$ 1,413,466

Depreciation expense was charged to functions/programs of the District as follows:

Governmental Activities:	2023	2022
Public Safety - Fire Protection/Ambulance	\$ 118,144	\$ 116,461
Total Depreciation Expense - governmental Activities	\$ 118,144	\$ 116,461

KENWOOD FIRE PROTECTION DISTRICT

Notes to Basic Financial Statements

June 30, 2023 and 2022

Note VII. Long-Term Debt

Changes in long-term debt

Long-term liability activity for the year ended June 30, 2023, was as follows:

	<u>Beginning Balance 7/1/2022</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance 6/30/2023</u>	<u>Current Portion</u>
Compensated Absences	\$ 161,021	\$ -	\$ 30,439	\$ 130,582	\$ -
Net Pension Liability (GASB 68)	326,130	-	137,942	188,188	-
Total Long-Term Liabilities	\$ 487,151	\$ -	\$ 168,381	\$ 318,770	\$ -

Long-term liability activity for the year ended June 30, 2022 was as follows:

	<u>Beginning Balance 7/1/2021</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance 6/30/2022</u>	<u>Current Portion</u>
Compensated Absences	\$ 95,475	\$ 65,546	\$ -	\$ 161,021	\$ -
Net Pension Liability (GASB 68)	289,140	36,990	-	326,130	-
Total Long-Term Liabilities	\$ 384,615	\$ 102,536	\$ -	\$ 487,151	\$ -

Note VIII. Insurance

The District is exposed to various risks of loss related to torts, loss or damage to assets, injuries to employees, errors and omissions, for the District carries commercial insurance or is self-insured up to a certain limit. During the year, the District maintained five types of insurance: General liability, public official's errors and omissions, professional automobile, special events, and host and liquor liability. The District obtains its insurance coverage as a member of the Fire Agencies Insurance Risk Authority (FAIRA).

The District is self-insured for potential liabilities arising from worker's compensation claims. The District obtains its insurance coverage as a member of the Fire Agency Self-Insurance System (FASIS).

As a member of a public entity risk pool, the District is responsible for appointing an employee as a liaison between the District and the system, implementing all policies of the system, promptly paying all contributions, and cooperating with the system and any insurer of the system. The system is responsible for providing insurance coverage as agreed upon, assisting the District with implementation, providing claims adjusting and defense of any civil action brought against an officer of the system.

KENWOOD FIRE PROTECTION DISTRICT

Notes to Basic Financial Statements

June 30, 2023 and 2022

Note IX. District Employees Retirement Plan (Defined Benefit Pension Plan)

A. Plan Description

The District contributes to the California Public Employees Retirement System (CalPERS), an agency multiple-employer public retirement system that acts as a common investment and administrative agent for participating public entities within the State of California. Copies of CalPERS annual financial report may be obtained from their Executive Office – 400 Q Street, Sacramento, CA 95814.

Defined Benefit Pension Plan - (Safety Plan)

The District provides eligible employee’s pension plan benefits through the Kenwood Fire Protection District – Safety.

Plan Description, Benefits Provided and Employees Covered

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

Funding Policy

Participants are required to contribute a percentage of their annual covered salary. The District pays both employee and employer contribution rates for fire chief positions only. The contribution rates are as follows:

	<u>Employee Contribution</u>	<u>Employer Contribution</u>	<u>Unfunded Accrued Liability Payment</u>
Safety Plan	8.95%	19.27%	\$ 25,479
PEPRA Safety Plan	13%	12.78%	\$ 817

Funded Status and Funding Progress of the Plan

The CalPERS Public Agency Cost-Sharing Multiple Employer Defined Benefit Pension Plan for BDO, date June 30, 2022, provided a pooled report and AAL to the District as 88% funded. For the Valuation report, there is a two-year lag between the valuation date and the state of the contribution fiscal year.

KENWOOD FIRE PROTECTION DISTRICT

Notes to Basic Financial Statements

June 30, 2023 and 2022

Note IX. District Employees Retirement Plan (Defined Benefit Pension Plan) (continued)

Actuarial Methods and Assumptions Used to Determine Total Pension Liability

The collective total pension liability for the June 30, 2022 measurement period was determined by an actuarial valuation as of June 30, 2021, with update procedures used to roll forward the total pension liability to June 30, 2022. The collective total pension liability was based on the following assumptions:

Actuarial Cost Method	Entry Age Normal in accordance with the requirements of GASB Statement No. 68
Actuarial Assumptions	
Discount Rate	6.90%
Inflation	2.30%
Salary Increases	Varies by Entry Age and Service
Mortality Rate Table	Derived using CalPERS' Membership Data for all Funds
Post Retirement Benefit Increase	Contract COLA up to 2.30% until Purchasing Power Protection Allowance Floor on Purchasing Power applies

Discount Rate

The discount rate used to measure the total pension liability was 6.90 percent. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress-tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans ran out of assets. Therefore, the current 6.90 percent discount rate is adequate, and the use of the municipal bond rate calculation is not necessary. The long-term expected discount rate of 6.90 percent is applied to all plans in the Public Employees Retirement Fund. The stress test results are presented in a detailed report called "GASB Crossover Testing Report" which can be obtained at CalPERS' website under the GASB 68 section.

The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These geometric rates of return are net of administrative expenses.

<u>Asset Class</u>	<u>New Strategic Allocation</u>	<u>Real Return Years 1 - 10</u>
Global Equity- cap-weighted	30.0%	4.45%
Global Equity- non-cap-weighted	12.00	3.84
Private Equity	13.00	7.28
Treasury	5.00	0.27
Mortgage-backed Securities	5.00	0.50
Investment Grade Corporates	10.00	1.56
High Yield	5.00	2.27
Emerging Market Debt	5.00	2.48
Private Debt	5.00	3.57
Real Assets	15.00	3.21
Leverage	-5.00	-0.59

KENWOOD FIRE PROTECTION DISTRICT

Notes to Basic Financial Statements

June 30, 2023 and 2022

Note IX. District Employees Retirement Plan (Defined Benefit Pension Plan) (continued)

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

	<u>Discount Rate - 1% (5.90%)</u>	<u>Current Discount Rate (6.90%)</u>	<u>Discount Rate + 1% (7.90%)</u>
Plan's Net Pension Liability/(Asset) - 2023	\$ 410,406	\$ 188,188	\$ 6,575
	<u>Discount Rate - 1% (6.15%)</u>	<u>Current Discount Rate (7.15%)</u>	<u>Discount Rate + 1% (8.15%)</u>
Plan's Net Pension Liability/(Asset) - 2022	\$ 521,045	\$ 326,130	\$ 166,031

Pension Expenses, Deferred Outflows, and Deferred Inflows

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

	<u>2023</u>	<u>2022</u>
Service Costs	\$ 14,999	\$ 46,494
Interest on TPL	50,355	164,994
Changes of Benefit Terms	21	38
Changes of Assumptions	7,028	(2,062)
Difference between Expected & Actual Experience	7,875	33,804
Net Plan to Plan Resource Movement	(1)	(27,965)
Contributions	(88,020)	(101,009)
Net Investment Income	3,718	(59,516)
Administrative Expenses	392	1,731
Projected Earnings on PPI	(43,095)	(121,605)
Other Miscellaneous Expense	-	-
Total Pension Expense (Income)	<u>\$ (46,728)</u>	<u>\$ (65,096)</u>

For the fiscal year ended June 30, 2023, the Kenwood Fire Protection District incurred a pension expense/ (income) of \$46,728 for the Plan (the pension expense for the risk pool for the measurement period is \$1,299,786,418).

For the fiscal year ended June 30, 2022, the Kenwood Fire Protection District incurred a pension expense/ (income) of \$(65,096) for the Plan (the pension expense for the risk pool for the measurement period is \$188,401,318).

KENWOOD FIRE PROTECTION DISTRICT

Notes to Basic Financial Statements

June 30, 2023 and 2022

Note IX. District Employees Retirement Plan (Defined Benefit Pension Plan) (continued)

For the fiscal years ended June 30, 2023, and 2022, the Kenwood Fire Protection District reports other amounts for the Plan as deferred outflows and deferred inflows of resources related to pensions as follows:

	Deferred Outflows of Resources - 2023	Deferred Inflows of Resources - 2023	Deferred Inflows/(Outflows) of Resources - 2022
Difference between Expected and Actual Experience	\$ 7,788	\$ 2,044	\$ 55,719
Changes of Assumptions	18,975	-	-
Difference between Projected and Actual Investment Earnings	29,718	-	(194,110)
Proportionate Share of Contribution	21,625	-	12,596
Changes in Employer's Proportion Pension Contributions made Subsequent to Measurement Date	70,217	323,157	116,431
	<u>88,020</u>	<u>-</u>	<u>101,009</u>
Total	<u>\$ 236,343</u>	<u>\$ 325,201</u>	<u>\$ 91,645</u>

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

Measurement Period Ended June 30,	Deferred Outflows/(Inflows) of Resources - June 30, 2023	Deferred Outflows/(Inflows) of Resources - June 30, 2022
2023	\$ -	\$ 136,970
2024	(30,185)	18,965
2025	(53,800)	(10,874)
2026	(58,209)	(53,416)
2027	35,732	-
2028	17,604	-
Thereafter	<u>-</u>	<u>-</u>
Total	<u>\$ (88,858)</u>	<u>\$ 91,645</u>

KENWOOD FIRE PROTECTION DISTRICT

Notes to Basic Financial Statements

June 30, 2023 and 2022

Note X. Post-Employment Benefits Obligation

A. Plan Description

The Kenwood Fire Protection District defined benefits Postemployment Healthcare Plan provides medical benefits to eligible retired District employees and their beneficiaries. The authority to amend the plan rests with the District's Board of Directors. The District is affiliated with the California Employer's Retiree Benefits Trust (CERBT), an agent plan consisting of an aggregation of single-employer plans for prefunding postemployment benefits. CalPERS issues a publicly available financial report that includes financial statements and required supplemental information for CERBT. Copies of CERBT's annual financial report may be obtained by writing the plan: California PERS, CERBT, (OBEP), P.O. Box 942709, Sacramento, CA 94229-2709.

Funding Policy

The District has been and continues to prefund its OPEB liability, contributing 100% or more of the Actuarially Determine Contributions each year. With the District's approval, the assumed trust rate and discount rate applied for accounting purposes in this report is 5.55% reflecting the District's expectations as of the measurement date.

Actuarial Method and Assumptions

The ultimate real cost of employee benefit plan is the value of all benefits and other expenses of the plan over its lifetime. These payments depend only on the terms of the plan and the administrative arrangements adopted. The actuarial assumptions are used to estimate the cost of these benefits; the funding methods spreads the expected costs on a level basis over the life of the plan.

Fiscal Year End	June 30, 2022
GASB 75 Measurement Date	Last day of the prior fiscal year (June 30, 2021)
Valuation Date	June 30, 2020
Funding Method	Entry Age Normal Cost, level percent of pay
Asset Valuation Method	Market value of assets
Salary Increase	3.0% per year; since benefits do not depend on salary, this is used to allocate the cost of benefits between service years.
General Inflation Rate	2.50% per year
Long Term Return on Assets/Discount Rates for Funding	5.55% as of June, 2020 and 6.25% as of June 30, 2019, net of plan investment expenses, trust administrative expenses, and including inflation.

KENWOOD FIRE PROTECTION DISTRICT

Notes to Basic Financial Statements

June 30, 2023 and 2022

Note X. Post-Employment Benefits Obligation (continued)

Changes in Total OPEB Liability (TOL):

	<u>June 30, 2022</u>	<u>June 30, 2021</u>	Change During Period
Total OPEB Liability	\$ 702,446	\$ 766,141	\$ (63,695)
Fiduciary Net Position	<u>1,096,724</u>	<u>916,802</u>	<u>179,922</u>
Net OPEB Liability (Asset)	<u>\$ (394,278)</u>	<u>\$ (150,661)</u>	<u>\$ (243,617)</u>
Deferred Resource (Outflows Inflows Due to:			
Assumption Changes	\$ (646)	\$ (17,419)	\$ 16,773
Plan Experience	112,075	31,251	80,824
Investment Experience	95,655	(3,192)	98,847
Deferred Contributions	<u>(13,093)</u>	<u>(35,558)</u>	<u>22,465</u>
Net Deferred (Outflows) Inflows	<u>193,991</u>	<u>(24,918)</u>	<u>218,909</u>
Impact on Statement of Net Position	<u>\$ (200,287)</u>	<u>\$ (175,579)</u>	<u>\$ (462,526)</u>

The Total OPEB assets increased by \$243,617 and \$25,046 for the fiscal years ended June 30, 2022 and 2021, respectively.

- Plan experience includes differences between what was previously assumed and what actually occurred since the prior valuation. The net changed from plan experience was \$112,075.
- Plan experience includes differences between what was previously assumed and what actually occurred since the prior valuation. The net changed from plan experience was \$31,251.

Schedule of Funding Progress

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets (a)</u>	<u>Actuarial Accrued Liability (b)</u>	<u>Unfunded Actuarial Accrued Liability (b-a)</u>	<u>Funded Ration (a/b)</u>	<u>Covered payroll</u>	<u>UAAL as a Percentage of Covered Payroll ((b- a)/c)</u>	<u>Discount Rate</u>
6/30/2013	\$ -	\$ 402,253	\$ (402,253)	0.00%	\$ 104,652	384.37%	7.00%
7/1/2015	\$ 602,181	\$ 657,930	\$ (55,749)	91.53%	\$ 119,494	46.65%	6.73%
7/1/2017	\$ 784,744	\$ 997,028	\$ (212,284)	78.71%	\$ 177,473	119.61%	6.73%
6/30/2019	\$ 870,131	\$ 744,516	\$ 125,615	116.87%	\$ 398,472	-31.52%	6.15%
6/30/2019	\$ 916,802	\$ 766,141	\$ 150,661	119.66%	\$ 351,415	-42.87%	6.15%
6/30/2021	\$ 1,096,724	\$ 702,446	\$ 394,278	156.13%	\$ 432,463	-91.17%	5.55%

KENWOOD FIRE PROTECTION DISTRICT

Notes to Basic Financial Statements

June 30, 2023 and 2022

Note X. Post-Employment Benefits Obligation (continued)

Deferred Resources as of Fiscal Year End and Expected Future Recognition

	<u>Deferred Outflows of Resources - 2022</u>	<u>Deferred Inflows of Resources - 2022</u>	<u>Deferred Outflows/(Inflows) of Resources - 2021</u>
Changed of Assumptions	\$ 26,116	\$ 25,470	\$ 17,419
Difference Between Expected and Actual Experience	-	112,075	(31,251)
Net Difference Between Projected and Actual Earnings on Investments	-	101,061	3,192
Deferred Contributions	<u>18,499</u>	<u>-</u>	<u>35,558</u>
Total	<u>\$ 44,615</u>	<u>\$ 238,606</u>	<u>\$ 24,918</u>

The District will recognize the Deferred Contributions in the next fiscal year. In addition, future recognition of these deferred resources is shown below.

<u>For the Fiscal Year Ending June 30</u>	<u>Recognized Net Deferred Outflows (Inflows) of Resources</u>
2023	\$ (39,383)
2024	(27,334)
2025	(25,990)
2026	(35,809)
2027	(11,471)
2028	(54,005)
Thereafter	-

The post-employment benefits amounts were not updated due to the post-employment benefits report was not available. The adjustment for the post-employment benefits may or may not be material to the financial statements.

Note XI. Subsequent Events

The District has evaluated after June 30, 2023, to assess the need for potential recognition or disclosures in the financial statements. Such events were evaluated through February 20, 2024, the date these financial statements were available to be issued. Based upon this evaluation, it was determined that no subsequent events occurred that required recognition or additional disclosures in the financial statements.

KENWOOD FIRE PROTECTION DISTRICT
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES, BUDGET AND ACTUAL-GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Revenues	<u>Preliminary Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Budget-Positive (Negative)</u>
Property taxes	\$ 1,312,394	\$ 1,332,624	\$ 1,305,319	\$ (27,305)
Intergovernmental	304,943	307,446	312,548	5,102
Charges for Services	50	50	3,791	3,741
Investment earnings	72	476	2,125	1,649
Reimbursement/Transfers In	<u>-</u>	<u>78,656</u>	<u>24,788</u>	<u>(53,868)</u>
Total Revenues	<u>1,617,459</u>	<u>1,719,252</u>	<u>1,648,571</u>	<u>(70,681)</u>
 Expenditures				
Salaries and employee benefits	1,200,579	1,342,194	1,124,767	217,427
Materials and Services	206,420	207,120	155,728	51,392
Capital Outlay	20,000	20,000	54,514	(34,514)
Contingency	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>1,426,999</u>	<u>1,569,314</u>	<u>1,335,009</u>	<u>234,305</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>190,460</u>	<u>149,938</u>	<u>313,562</u>	<u>163,624</u>
 Other financing sources (uses)				
Transfer in	-	-	-	-
Transfer out	(190,000)	(149,938)	-	(149,938)
UNCLM-OT- Within Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other sources	<u>(190,000)</u>	<u>(149,938)</u>	<u>-</u>	<u>(149,938)</u>
Fund Balance - Beginning of Year			<u>1,773,993</u>	
Fund Balance - End of Year			<u>\$ 2,087,555</u>	

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

KENWOOD FIRE PROTECTION DISTRICT
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES, BUDGET AND ACTUAL-GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Revenues	Preliminary Budget	Final Budget	Actual Amounts	Variance with Budget-Positive (Negative)
Property taxes	\$ 913,994	\$ 970,059	\$ 992,275	\$ 22,216
Intergovernmental	2,516	2,516	210,190	207,674
Charges for Services	13,050	13,050	-	(13,050)
Investment earnings	72	72	443	371
Reimbursement	-	-	45,161	45,161
	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenues	929,632	985,697	1,248,069	262,372
	<hr/>	<hr/>	<hr/>	<hr/>
Expenditures				
Salaries and employee benefits	891,724	946,108	948,422	(2,314)
Materials and Services	178,820	222,796	219,006	3,790
Capital Outlay	20,000	20,000	11,800	8,200
Contingency	15,000	15,000	-	15,000
	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenditures	1,105,544	1,203,904	1,179,228	24,676
	<hr/>	<hr/>	<hr/>	<hr/>
Excess (Deficiency) of Revenues Over Expenditures	<u>(175,912)</u>	<u>(218,207)</u>	68,841	<u>287,048</u>
Other financing sources (uses)				
Transfer in	-	100,000	100,000	-
Transfer out	-	-	-	-
UNCLM-OT- Within Fund	-	(100,000)	-	(100,000)
	<hr/>	<hr/>	<hr/>	<hr/>
Total other sources	-	-	100,000	(100,000)
	<hr/>	<hr/>	<hr/>	<hr/>
Fund Balance - Beginning of Year			<u>1,605,152</u>	
Fund Balance - End of Year			<u><u>\$ 1,773,993</u></u>	

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

KENWOOD FIRE PROTECTION DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION- SAFETY
JUNE 30, 2023 and 2022

Funding History

The funding history belows shows the plan's actuarial accrued liability, share of pool's market value of assets, share of the pool's unfunded liability, funded ration, and annual covered payroll.

<u>Valuation Date</u>	<u>Accrued Liability (AL)</u>	<u>Share of Pool's Market Value of Assets (MVA)</u>	<u>Plan's Share of Pool's Unfunded Liability</u>	<u>Funded Ratio</u>	<u>Annual Covered Payroll</u>
6/30/2011	\$ 601,171	\$ 473,887	\$ 127,284	78.83%	\$ 129,633
6/30/2012	606,864	453,378	153,486	74.71%	58,987
6/30/2013	648,476	511,292	137,184	78.85%	62,991
6/30/2014	719,499	592,627	126,872	82.37%	64,112
6/30/2015	792,686	626,166	166,520	78.99%	114,621
6/30/2016	837,146	613,327	223,819	73.26%	87,745
6/30/2017	915,057	687,637	227,420	75.15%	110,250
6/30/2018	1,172,199	901,349	270,850	76.89%	183,712
6/30/2019	1,193,741	904,601	289,140	75.78%	229,735
6/30/2020	1,448,013	1,121,883	326,130	77.48%	312,986
6/30/2021	1,609,124	1,420,936	188,188	88.30%	335,937

KENWOOD FIRE PROTECTION DISTRICT
Notes to Required Supplementary Information
June 30, 2023 and 2022

NOTE 1 - BUDGETARY INFORMATION

Annual budgets are adopted on a non-GAAP basis for all governmental funds. All annual appropriations lapse at fiscal year-end.

Before May 31, the proposed budget is presented to the board of directors for review. The board holds public hearings, and the final budget must be prepared and adopted no later than September 30.

The appropriated budget is prepared by character and subject. Transfers of appropriations between characters require the approval of the board. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the character level. The board made several supplemental budgetary appropriations throughout the year.

Encumbrance accounting is employed in governmental funds. Encumbrances (e.g., purchase orders, contracts) outstanding at year-end are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be appropriated and honored during the subsequent year. The District had no encumbrances outstanding on June 30, 2023 and 2022.

Kenwood Fire Protection District

Monthly Financial and Banking Reports

- Year to date income statement
- Draft year end income statement
- Exchange bank statements
- Cal Class statements
- Payroll information

Kenwood Fire Protection District
Budget vs. Actuals: FY_2024_2025 - FY25 P&L
July 2024

	July	Budget	\$ Left in Budget	% of Budget Used
Income				
10 - Tax Revenue			0.00	
1000 - Prop Taxes - CY Secured		1,119,019.00	1,119,019.00	0.00%
1001 - CY Direct Charges		425,626.00	425,626.00	0.00%
1011 SB2557 Prop Tax Admin		-10,469.00	-10,469.00	0.00%
1012 County Sales Tax Measure H		869,550.00	869,550.00	0.00%
1020 - Prop Tax CY Supp		0.00	0.00	
1040 - Property Tax - CY Unsec		31,124.00	31,124.00	0.00%
1050 - Supplemental Prop Taxes -CY		35,399.00	35,399.00	0.00%
1051 -Supplemental Prop Taxes - PY		-66.00	-66.00	0.00%
1059 - Prop Taxes - PY, Unsecured		1,222.00	1,222.00	0.00%
1060 Prop Taxes - PY, Secured		129.00	129.00	0.00%
1061 PY Direct Charges		339.00	339.00	0.00%
1070 State-Other In-Lieu Tax		19.00	19.00	0.00%
1500 Wildfire Tax Loss		2,503.00	2,503.00	0.00%
Total 10 - Tax Revenue	\$ 0.00	\$ 2,474,395.00	\$ 2,474,395.00	0.00%
17 - Use of Money/Prop			0.00	
1700 - Interest on Pooled Cash		0.00	0.00	
1700-01 Other Interest Earnings		70,000.00	70,000.00	0.00%
Total 17 - Use of Money/Prop	\$ 0.00	\$ 70,000.00	\$ 70,000.00	0.00%
20 - Intergovernmental Revenues			0.00	
2050 Stabilization Payment		0.00	0.00	
2060 Revenue Sharing		206,587.00	206,587.00	0.00%
2081 - Highway Rentals		5.00	5.00	0.00%
2440 - HOPTR		7,079.00	7,079.00	0.00%
Total 20 - Intergovernmental Revenues	\$ 0.00	\$ 213,671.00	\$ 213,671.00	0.00%
30 - Charges for Services			0.00	
3661 - Fire Control Services		3,971.00	3,971.00	0.00%
3700 - Copy/Transcribe Fees		0.00	0.00	
Total 30 - Charges for Services	\$ 0.00	\$ 3,971.00	\$ 3,971.00	0.00%
40 - Miscellaneous Revenues			0.00	
4040 Miscellaneous Revenue		24,789.00	24,789.00	0.00%
4640 Operating Transfer In-Roll Over		13,094.00	13,094.00	0.00%
Total 40 - Miscellaneous Revenues	\$ 0.00	\$ 37,883.00	\$ 37,883.00	0.00%
Unapplied Cash Payment Income	79,145.62		-79,145.62	
Total Income	\$ 79,145.62	\$ 2,799,920.00	\$ 2,720,774.38	2.83%
Gross Profit	\$ 79,145.62	\$ 2,799,920.00	\$ 2,720,774.38	2.83%
Expenses				
50 Salaries/Emp Benefits			0.00	
5913 Director Stipend	726.25	1,650.00	923.75	44.02%
5914 Volunteer Stipend	1,076.14	0.00	-1,076.14	
5922 FICA ER Expense	741.07	4,650.00	3,908.93	15.94%
5923 CALPERS Retirement	29,700.39	0.00	-29,700.39	
5924 Medicare ER Exp	2,912.01	1,088.00	-1,824.01	267.65%
5930 CALPERS Health/Dental/Visi	7,341.65	53,520.00	46,178.35	13.72%
5940 - WORKERS COMP	40,426.00	69,000.00	28,574.00	58.59%
Gross Wages			0.00	
5910-Perm Positions	307,023.03	2,167,434.00	1,860,410.97	14.17%
5911-Extra Help	7,096.64	0.00	-7,096.64	
5912-Overtime	2,161.83	0.00	-2,161.83	
Total Gross Wages	\$ 316,281.50	\$ 2,167,434.00	\$ 1,851,152.50	14.59%
Total 50 Salaries/Emp Benefits	\$ 399,205.01	\$ 2,297,342.00	\$ 1,898,136.99	17.38%
60 - Services/Supplies			0.00	

6020-Clothing/Personal	2,799.69	0.00	-2,799.69	
6021- Clothing/Personal		500.00	500.00	0.00%
6021-Uniform Expense(Daren)		0.00	0.00	
6022-Clothing/Safety		0.00	0.00	
6040-Communications	801.64	10,000.00	9,198.36	8.02%
6080-Household Expense	470.11	5,000.00	4,529.89	9.40%
6100-Insurance	26,747.00	27,300.00	553.00	97.97%
6140-Maintenance-Equipment		21,100.00	21,100.00	0.00%
6180-Maintenance-Bldgs/Imp.	472.19	11,000.00	10,527.81	4.29%
6280-Memberships	187.50	5,500.00	5,312.50	3.41%
6400-Office Expense	194.36	5,000.00	4,805.64	3.89%
6457-Computer Charges	3,009.99	7,900.00	4,890.01	38.10%
6461-Supplies/Expenses(Ops)		5,500.00	5,500.00	0.00%
6500-Professional/Special Svcs.			0.00	
6500.01 Professional/Special Services		12,000.00	12,000.00	0.00%
6500.03 PR Processing Fee	292.90		-292.90	
Total 6500-Professional/Special Svcs.	\$ 292.90	\$ 12,000.00	\$ 11,707.10	2.44%
6526-REDCOM/Dispatch		4,000.00	4,000.00	0.00%
6576-Actuarial Services		8,000.00	8,000.00	0.00%
6587-LAFCO Charges		2,730.00	2,730.00	0.00%
6630-Audit/Accounting Srvs.	8,050.00	8,500.00	450.00	94.71%
6637-Prop.Tax Admin Fee		500.00	500.00	0.00%
6800-Public/Legal Notices		1,000.00	1,000.00	0.00%
6880-Small Tools/Equip.		7,700.00	7,700.00	0.00%
7005-Election Expense		5,000.00	5,000.00	0.00%
7120-Training/InService		3,500.00	3,500.00	0.00%
7201-Gas/Oil/Fuel	2,101.74	18,400.00	16,298.26	11.42%
7300-Trans./Travel/Meetings		1,500.00	1,500.00	0.00%
7320-Utilities	2,115.56	17,050.00	14,934.44	12.41%
Total 60 - Services/Supplies	\$ 47,242.68	\$ 188,680.00	\$ 141,437.32	25.04%
8510 Capital Outlay-Bldg Imp		10,000.00	10,000.00	0.00%
8560 Capital Outlay-Equipment		10,000.00	10,000.00	0.00%
8620-UNCLM-OT-Within a Fund		13,094.00	13,094.00	0.00%
8621 UNCLM-OT-WITHIN A FUN (PAYROLL)		0.00	0.00	
8642-General-To/From -Trust		280,804.00	280,804.00	0.00%
Total Expenses	\$ 446,447.69	\$ 2,799,920.00	\$ 2,353,472.31	15.95%
Net Operating Income	-\$ 367,302.07	\$ 0.00	\$ 367,302.07	
Other Income				
Bank Interest Earned	18.20		-18.20	
Total Other Income	\$ 18.20	\$ 0.00	-\$ 18.20	
Net Other Income	\$ 18.20	\$ 0.00	-\$ 18.20	
Net Income	-\$ 367,283.87	\$ 0.00	\$ 367,283.87	

Kenwood Fire Protection District
Budget vs. Actuals
July 2023 - June 2024

	July 2023 - June 2024	Budget	\$ Left in Budget	% of Budget Used
Income				
10 - Tax Revenue			0.00	
1000 - Prop Taxes - CY Secured	1,064,417.89	1,065,732.00	-1,314.11	99.88%
1001 - CY Direct Charges	391,681.18	425,626.00	-33,944.82	92.02%
1011 SB2557 Prop Tax Admin	-10,613.00	-10,469.00	-144.00	101.38%
1020 - Prop Tax CY Supp		0.00	0.00	
1040 - Property Tax - CY Unsec	31,562.84	31,124.00	438.84	101.41%
1050 - Supplemental Prop Taxes -CY	13,060.48	35,399.00	-22,338.52	36.90%
1051 -Supplemental Prop Taxes - PY	-42.72	-66.00	23.28	64.73%
1059 - Prop Taxes - PY, Unsecured		1,222.00	-1,222.00	0.00%
1060 Prop Taxes - PY, Secured	-421.95	129.00	-550.95	-327.09%
1061 PY Direct Charges	1,646.68	339.00	1,307.68	485.75%
1070 State-Other In-Lieu Tax	18.71	19.00	-0.29	98.47%
1500 Wildfire Tax Loss		2,503.00	-2,503.00	0.00%
Total 10 - Tax Revenue	\$ 1,491,310.11	\$ 1,551,558.00	-\$ 60,247.89	96.12%
17 - Use of Money/Prop			0.00	
1700 - Interest on Pooled Cash	495.35	0.00	495.35	
1700-01 Other Interest Earnings	139,617.20	70,000.00	69,617.20	199.45%
Total 17 - Use of Money/Prop	\$ 140,112.55	\$ 70,000.00	\$ 70,112.55	200.16%
20 - Intergovernmental Revenues			0.00	
2050 Stabilization Payment		120,000.00	-120,000.00	0.00%
2060 Revenue Sharing	196,750.00	187,560.00	9,190.00	104.90%
2081 - Highway Rentals	8.35	5.00	3.35	167.00%
2440 - HOPTR	2,319.26	7,079.00	-4,759.74	32.76%
Total 20 - Intergovernmental Revenues	\$ 199,077.61	\$ 314,644.00	-\$ 115,566.39	63.27%
30 - Charges for Services			0.00	
3661 - Fire Control Services		3,971.00	-3,971.00	0.00%
3700 - Copy/Transcribe Fees		0.00	0.00	
Total 30 - Charges for Services	\$ 0.00	\$ 3,971.00	-\$ 3,971.00	0.00%
40 - Miscellaneous Revenues			0.00	
4040 Miscellaneous Revenue		24,789.00	-24,789.00	0.00%
4640 Operating Transfer In-Roll Over		39,250.00	-39,250.00	0.00%
Total 40 - Miscellaneous Revenues	\$ 0.00	\$ 64,039.00	-\$ 64,039.00	0.00%
Total Income	\$ 1,830,500.27	\$ 2,004,212.00	-\$ 173,711.73	91.33%
Gross Profit	\$ 1,830,500.27	\$ 2,004,212.00	-\$ 173,711.73	91.33%
Expenses				
50 Salaries/Emp Benefits			0.00	
5913 Director Stipend	1,553.82	1,650.00	-96.18	94.17%
5914 Volunteer Stipend	10,209.26	17,000.00	-6,790.74	60.05%
5922 FICA ER Expense	3,621.14	9,000.00	-5,378.86	40.23%
5923 CALPERS Retirement	83,339.90	78,000.00	5,339.90	106.85%
5924 Medicare ER Exp	5,807.63	8,500.00	-2,692.37	68.33%
5930 CALPERS Health/Dental/Visi	84,741.01	85,000.00	-258.99	99.70%
5940 - WORKERS COMP	69,932.00	69,000.00	932.00	101.35%
Gross Wages			0.00	
5910-Perm Positions	1,120,781.79	990,000.00	130,781.79	113.21%
5911-Extra Help	70,065.55	68,000.00	2,065.55	103.04%
5912-Overtime	76,409.45	66,500.00	9,909.45	114.90%
Total Gross Wages	\$ 1,267,256.79	\$ 1,124,500.00	\$ 142,756.79	112.70%
Total 50 Salaries/Emp Benefits	\$ 1,526,461.55	\$ 1,392,650.00	\$ 133,811.55	109.61%

60 - Services/Supplies			0.00	
6020-Clothing/Personal	1,478.73	4,000.00	-2,521.27	36.97%
6021- Clothing/Personal		1,500.00	-1,500.00	0.00%
6022-Clothing/Safety	2,064.52	10,000.00	-7,935.48	20.65%
6040-Communications	9,755.46	10,000.00	-244.54	97.55%
6080-Household Expense	3,654.66	5,000.00	-1,345.34	73.09%
6100-Insurance	25,739.26	27,300.00	-1,560.74	94.28%
6140-Maintenance-Equipment	21,651.71	21,100.00	551.71	102.61%
6180-Maintenance-Bldgs/Imp.	11,307.62	9,000.00	2,307.62	125.64%
6280-Memberships	2,470.00	7,200.00	-4,730.00	34.31%
6400-Office Expense	3,378.15	5,000.00	-1,621.85	67.56%
6457-Computer Charges	3,526.59	7,900.00	-4,373.41	44.64%
6461-Supplies/Expenses(Ops)	788.30	5,500.00	-4,711.70	14.33%
6500-Professional/Special Svcs.			0.00	
6500.01 Professional/Special Services	11,374.93	11,000.00	374.93	103.41%
6500.02 Bank/Bankcard Service Charges	340.63		340.63	
6500.03 PR Processing Fee	2,586.00		2,586.00	
Total 6500-Professional/Special Svcs.	\$ 14,301.56	\$ 11,000.00	\$ 3,301.56	130.01%
6526-REDCOM/Dispatch	3,852.20	15,000.00	-11,147.80	25.68%
6576-Actuarial Services		7,100.00	-7,100.00	0.00%
6587-LAFCO Charges	1,230.00	2,730.00	-1,500.00	45.05%
6630-Audit/Accounting Srvc.	7,475.00	8,500.00	-1,025.00	87.94%
6637-Prop.Tax Admin Fee	240.00	500.00	-260.00	48.00%
6800-Public/Legal Notices	885.00	1,000.00	-115.00	88.50%
6880-Small Tools/Equip.	7,412.14	7,700.00	-287.86	96.26%
7005-Election Expense		5,000.00	-5,000.00	0.00%
7120-Training/InService	9,006.12	9,500.00	-493.88	94.80%
7201-Gas/Oil/Fuel	12,181.42	18,400.00	-6,218.58	66.20%
7300-Trans./Travel/Meetings	2,305.02	2,500.00	-194.98	92.20%
7320-Utilities	19,742.55	17,050.00	2,692.55	115.79%
Total 60 - Services/Supplies	\$ 164,446.01	\$ 219,480.00	-\$ 55,033.99	74.93%
8510 Capital Outlay-Bldg Imp	250.00	10,000.00	-9,750.00	2.50%
8560 Capital Outlay-Equipment		10,000.00	-10,000.00	0.00%
8620-UNCLM-OT-Within a Fund	33,884.11	45,100.00	-11,215.89	75.13%
8621 UNCLM-OT-WITHIN A FUN (PAYROLL)		0.00	0.00	
8642-General-To/From -Trust		326,982.00	-326,982.00	0.00%
Total Expenses	\$ 1,725,041.67	\$ 2,004,212.00	-\$ 279,170.33	86.07%
Net Operating Income	\$ 105,458.60	\$ 0.00	\$ 105,458.60	
Other Income				
Bank Interest Earned	866.59		866.59	
Total Other Income	\$ 866.59	\$ 0.00	\$ 866.59	
Net Other Income	\$ 866.59	\$ 0.00	\$ 866.59	
Net Income	\$ 106,325.19	\$ 0.00	\$ 106,325.19	



Exchange Bank

Member FDIC
NMLS ID 643948

P.O. Box 3788 | Santa Rosa CA 95402-3788
Return Service Requested

Last statement: June 30, 2024
This statement: July 31, 2024 ✓
Total days in statement period: 31

KENWOOD FIRE PROTECTION DISTRICT
PO BOX 249
KENWOOD CA 95452-0249

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XXXXXX2200
(0)

Direct Inquiries to:
707 524-3000

Exchange Bank
P O Box 403
Santa Rosa CA 95402

Public Funds Checking

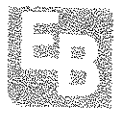
Account number	XXXXXX2200	Beginning balance	\$8,641.86
Avg collected balance	\$18,547	Total additions	158,000.00
		Total subtractions	160,141.41
		Ending balance	\$6,500.45

CHECKS

Number	Date	Amount	Number	Date	Amount
50356	07-30	74.22			
50362 *	07-30	43.29			

DEBITS

Date	Description	Subtractions
07-11	' ACH Withdrawal KENWOOD FIRE PRO FEE 240711 I.KFP CHECKING KENWOOD FIRE PROTECTIO	122.00
07-11	' ACH Withdrawal KENWOOD FIRE PRO TAXCOLLECT 240711 I.KFP CHECKING KENWOOD FIRE PROTECTIO	76,848.97
07-11	' ACH Withdrawal KENWOOD FIRE PRO DDCCOLLECT 240711 I.KFP CHECKING KENWOOD FIRE PROTECTIO	80,636.84
07-25	' ACH Withdrawal KENWOOD FIRE PRO FEE 240725 I.KFP CHECKING KENWOOD FIRE PROTECTIO	85.45
07-25	' ACH Withdrawal KENWOOD FIRE PRO TAXCOLLECT 240725 I.KFP CHECKING KENWOOD FIRE PROTECTIO	508.75



Exchange Bank

Member FDIC
NMLS ID 643948

P.O. Box 3788 | Santa Rosa CA 95402-3788
Return Service Requested

KENWOOD FIRE PROTECTION DISTRICT
July 31, 2024

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XXXXXX2200

<u>Date</u>	<u>Description</u>	<u>Subtractions</u>
07-25	ACH Withdrawal KENWOOD FIRE PRO DDCOLLECT 240725 I.KFP CHECKING KENWOOD FIRE PROTECTIO	1,821.89

CREDITS

<u>Date</u>	<u>Description</u>	<u>Additions</u>
07-09	Deposit Transfer TRANSFER	158,000.00

DAILY BALANCES

<u>Date</u>	<u>Amount</u>	<u>Date</u>	<u>Amount</u>	<u>Date</u>	<u>Amount</u>
06-30	8,641.86	07-11	9,034.05	07-30	6,500.45
07-09	166,641.86	07-25	6,617.96		

Thank you for banking with Exchange Bank



Exchange Bank



P.O. Box 3788 | Santa Rosa CA 95402-3788
Return Service Requested

Last statement: June 30, 2024
This statement: July 31, 2024 ✓
Total days in statement period: 31

KENWOOD FIRE PROTECTION DISTRICT
PO BOX 249
KENWOOD CA 95452-0249

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XXXXXX2720
(0)

Direct inquiries to:
707 524-3000

Exchange Bank
P O Box 403
Santa Rosa CA 95402

Public Funds Interest Checking

Account number	XXXXXX2720	Beginning balance	\$95,006.38
Avg collected balance	\$183,045	Total additions	504,163.82
Interest paid year to date	\$167.74	Total subtractions	420,327.25
		Ending balance	\$178,842.95

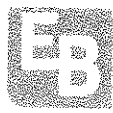
CHECKS

Number	Date	Amount	Number	Date	Amount
2862	07-15	298.00	2881	07-23	187.50
2872 *	07-12	29,083.00	2882	07-17	40,426.00
2873	07-12	1,229.00	2883	07-17	1,671.51
2874	07-16	4,501.75	2884	07-17	400.00
2875	07-17	608.81	2885	07-18	158,243.43
2876	07-26	279.97	2886	07-16	2,988.00
2877	07-16	430.23	2887	07-16	194.36
2878	07-31	250.00			
2880 *	07-15	8,050.00			

* Skip in check sequence

DEBITS

Date	Description	Subtractions
07-05	ACH Withdrawal CALPERS 3100 100000017543492 Kenwood Fire Protectio	1,564.52
07-05	ACH Withdrawal CALPERS 1800 100000017575267 Kenwood Fire Protectio	6,855.97
07-08	ACH Withdrawal New York Life WEB PAY 240708 OBPNYL Kenwood Fire Protecti	54.00



Exchange Bank

Member FDIC
NMLS ID 643948

P.O. Box 3788 | Santa Rosa CA 95402-3788
Return Service Requested

KENWOOD FIRE PROTECTION DISTRICT
July 31, 2024

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<u>Date</u>	<u>Description</u>	<u>Subtractions</u>
07-09	' Withdrawal Transfer TRANSFER	158,000.00
07-22	' ACH Withdrawal CALPERS 3100 100000017569348 Kenwood Fire Protectio	1,224.63
07-22	' ACH Withdrawal CALPERS 3100 100000017569388 Kenwood Fire Protectio	1,275.32
07-23	' ACH Withdrawal CHOICE BUILDER ONLIN PMNT 240723 Kenwood Fire Protectio	485.68
07-25	' ACH Withdrawal PGANDE WEB ONLINE 240725 KENWOOD FIRE PROTECT	2,025.57

CREDITS

<u>Date</u>	<u>Description</u>	<u>Additions</u>
07-08	' ACH Deposit CALIFORNIA CLASS LGIP 240708 Kenwood Fire Protectio	50,000.00
07-09	' ACH Deposit CALIFORNIA CLASS LGIP 240709 Kenwood Fire Protectio	375,000.00
07-25	' ACH Deposit COUNTY OF SONOMA Claims RMR*IV*Prop Tax Re v Final 23-24**791KENWOOD FIRE PROTECTIO	79,145.62
07-31	' Interest Payment	18.20

DAILY BALANCES

<u>Date</u>	<u>Amount</u>	<u>Date</u>	<u>Amount</u>	<u>Date</u>	<u>Amount</u>
06-30	95,006.38	07-15	314,871.89	07-23	102,234.67
07-05	86,585.89	07-16	306,757.55	07-25	179,354.72
07-08	136,531.89	07-17	263,651.23	07-26	179,074.75
07-09	353,531.89	07-18	105,407.80	07-31	178,842.95
07-12	323,219.89	07-22	102,907.85		

INTEREST INFORMATION

Annual percentage yield earned	0.12%
Interest-bearing days	31
Average balance for APY	\$183,045.57
Interest earned	\$18.20

Thank you for banking with Exchange Bank

Custom Account Statement CACLASS

Entity Name	Investor ID	Report Period	Start Date	End Date	Average Yield for the Period
Kenwood Fire Protection District	CA-01-0100		6/30/2024	7/31/2024	5.4204%

Account Number	Account Name	Beginning Balance	Contributions	Withdrawals	Income Received During Period	Ending Balance	Income Earned for Period
CA-01-0100-0001	Operating Fund	1,704,517.29	0.00	425,000.00	6,369.11	1,285,886.40	6,370.06
CA-01-0100-0002	Capital Fund	2,361,364.52	0.00	0.00	10,841.78	2,372,206.30	10,843.39
	Total	4,065,881.81	0.00	425,000.00	17,210.89	3,658,092.70	17,213.45

Transactional Activity

CA-01-0100-0001 Operating Fund

Date	Transaction Description	Contributions	Withdrawals	Balance	Confirmation Number
06/30/2024	Beginning Balance			1,704,517.29	
07/05/2024	Withdrawal	0.00	50,000.00		5400
07/08/2024	Withdrawal	0.00	375,000.00		5406
07/31/2024	Income Dividend Reinvestment	6,369.11	0.00		
07/31/2024	Ending Balance			1,285,886.40	

CA-01-0100-0002 Capital Fund

Date	Transaction Description	Contributions	Withdrawals	Balance	Confirmation Number
06/30/2024	Beginning Balance			2,361,364.52	
07/31/2024	Income Dividend Reinvestment	10,841.78	0.00		
07/31/2024	Ending Balance			2,372,206.30	

Payroll Overview

Payroll	Regular 07/12/2024
Pay Date	07/12/2024
# Employees	18
# Paid Employees	18
# Regular	18
# Pay Periods	1

Employee Payments

	#	EE's	\$ Amount
Checks	6	6	318.65
Direct Deposits Debited	12	12	80,636.84 ^D
Total			80,955.49
(D) Innovative Business Solutions, Inc. Admin Debit			-80,636.84
Your Remaining Bank Account Liability			318.65
Vouchers Printed	0		
Vouchers Suppressed	0		

Taxes

	EIN	EE's	\$ Amount
FIT/EE	94-2826574	4	52,020.43 ^D
FICA/ER	94-2826574	9	188.65 ^D
FICA/EE	94-2826574	9	188.65 ^D
Additional Medi/EE	94-2826574	1	165.78 ^D
MEDI/ER	94-2826574	11	2,257.66 ^D
MEDI/EE	94-2826574	11	2,257.66 ^D
SIT:CA/EE	944-0752-5	4	19,770.14 ^D
Total			76,848.97
(D) Innovative Business Solutions, Inc. Admin Debit			-76,848.97
Your Remaining Tax Liability			0.00

Vendor Liabilities

No Data

Billing

Invoice Total	122.00
Innovative Business Solutions, Inc. Admin Debit	-122.00
Amount Due	0.00

Total

Total	157,926.46
Innovative Business Solutions, Inc. Admin Debit	-157,607.81
Total of Your Responsibility	318.65

Recap

Innovative Business S	Date	Bank Account #	\$ Amount
Billing	07/11/2024	xxxxxx2200	122.00
Tax Payment	07/11/2024	xxxxxx2200	76,848.97
Empl. Dir. Dep. SPA	07/11/2024	xxxxxx2200	80,636.84
Total Debits			157,607.81

--More--

Recap - Continued

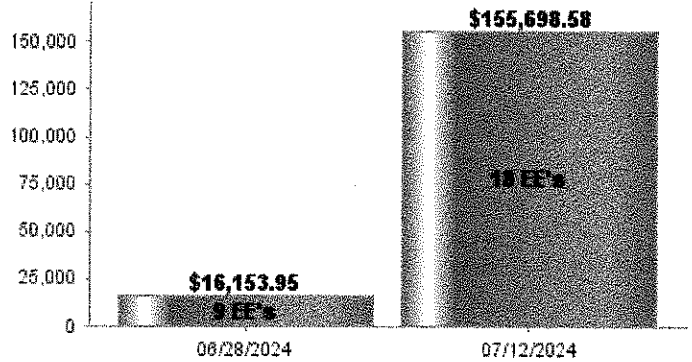
Cash Requirements: xxxxxx2200

	\$ Amount
Billing	122.00
Tax Payment	76,848.97
Empl. Checks	318.65
Empl. Dir. Dep. SPA	80,636.84
Total	157,926.46

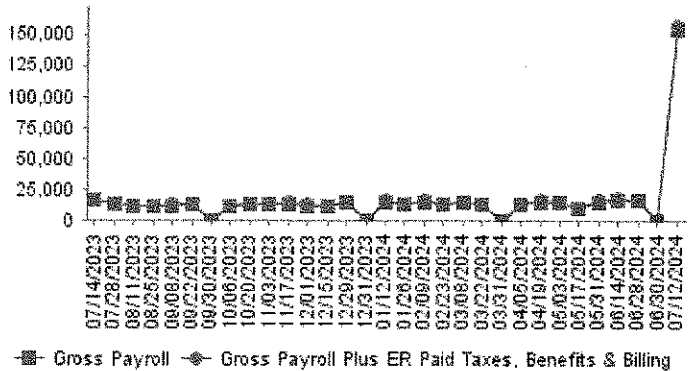
General Ledger Summary

	Debit/Exp.	Credit/Liab.
Earning	156,022.58	
ER Tax (Offset)	2,446.31	
Invoice	122.00	
Invoice		122.00
Check		318.65
Deduction		664.43
ER Tax		2,446.31
Tax		74,402.66
Direct Deposit		80,636.84
	158,590.89	158,590.89

Comparison To Last Pay Period - Gross Wages



Rolling 12 Month Payroll View



Payroll Overview

Payroll	Regular 08/09/2024
Pay Date	08/09/2024
# Employees	1
# Paid Employees	1
# Regular	1
# Pay Periods	1

Employee Payments

	#	EE's	\$ Amount
Direct Deposits Debited	1	1	1,170.97 ^D
Total			1,170.97
(D) Innovative Business Solutions, Inc. Admin Debit			-1,170.97
Your Remaining Bank Account Liability			0.00
Vouchers Printed	0		
Vouchers Suppressed	0		

Taxes

	EIN	EE's	\$ Amount
FIT/EE	94-2826574	1	89.29 ^D
FICA/ER	94-2826574	1	85.56 ^D
FICA/EE	94-2826574	1	85.56 ^D
MEDI/ER	94-2826574	1	20.01 ^D
MEDI/EE	94-2826574	1	20.01 ^D
SIT:CA/EE	944-0752-5	1	14.17 ^D
Total			314.60
(D) Innovative Business Solutions, Inc. Admin Debit			-314.60
Your Remaining Tax Liability			0.00

Vendor Liabilities

No Data

Billing

	Invoice Total	124.15
Innovative Business Solutions, Inc. Admin Debit		-124.15
	Amount Due	0.00

Total

	Total	1,609.72
Innovative Business Solutions, Inc. Admin Debit		-1,609.72
	Total of Your Responsibility	0.00

Recap

Innovative Business S	Date	Bank Account #	\$ Amount
Billing	08/08/2024	xxxxxx2200	124.15
Tax Payment	08/08/2024	xxxxxx2200	314.60
Empl. Dir. Dep. SPA	08/08/2024	xxxxxx2200	1,170.97
	Total Debits		1,609.72

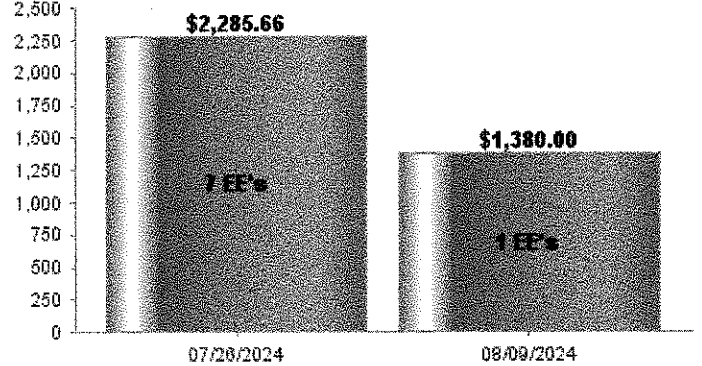
Cash Requirements: xxxxxx2200

	\$ Amount
Billing	124.15
Tax Payment	314.60
Empl. Dir. Dep. SPA	1,170.97
Total	1,609.72

General Ledger Summary

	Debit/Exp.	Credit/Liab.
Earning	1,380.00	
Invoice	124.15	
ER Tax (Offset)	105.57	
ER Tax		105.57
Invoice		124.15
Tax		209.03
Direct Deposit		1,170.97
	1,609.72	1,609.72

Comparison To Last Pay Period - Gross Wages



Rolling 12 Month Payroll View

