



**GRATON FIRE PROTECTION DISTRICT
BOARD OF DIRECTORS
REGULAR BOARD MEETING AGENDA
3750 Gravenstein Hwy N, Sebastopol, CA 95472
December 14th, 2021 at 7:00 p.m.**

Participate by phone (605) 475-4120, passcode 370238#

NOTICE

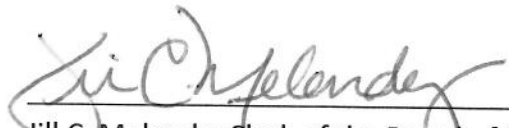
THE DISTRICT WILL IMPOSE SOCIAL DISTANCING MEASURES FOR ALL INDIVIDUALS PRESENT AND REQUIRE INDIVIDUALS TO MAINTAIN AT LEAST SIX FEET OF DISTANCE FROM OTHERS PRESENT

1. Call to Order
2. Pledge of Allegiance
3. Roll Call
4. Corrections and/or Modifications to the Agenda
5. PUBLIC COMMENT: *The Board of Directors welcomes participation in Board meetings. Matters under the jurisdiction of the Board that are not posted on the agenda may be addressed by the general public. This opportunity for comment is provided by the Ralph M. Brown Open Meeting Act. However, California Law prohibits the Board from acting on any matter which is not on the posted agenda, unless the Board determines that it is an emergency or other situation specified in Government Code Section 54950 et seq. Public comment is limited to three (3) minutes per individual.*
6. CONSENT CALENDAR
 - a. *Consent calendar items are considered routine and are acted upon by the Board with a single action. Members of the audience wishing to provide public input may request that the Board remove the item from the Consent Calendar. Comments may be limited to three (3) minutes.*
 - b. Draft Board Meeting Minutes, 11/9/21
 - c. Report upon Return from Closed Session Board Meeting 11/9/21
7. Old Business
 - a. Policy & Procedures Updates – Committee on Lexipol additions.
 - b. Chief Bullard Office Use – Policy 1209: For consideration and approval.
 - c. Paydown Mortgage Discussion: For consideration and possible action.

8. New Business
 - a. Fiscal Year 21 Audit - Review and approval
 - b. ISO Assessment
9. Committee Report
 - a. Apparatus Report
10. Purchase Request: For consideration and approval
 - a. Handheld GPS
11. Financial Reports
12. Correspondence
13. Fire Chief's Report
 - a. Roster, Alarms and Drills
14. Closed Session
 - a. CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION (Gov. Code section 54956.9(d)(2): (2 matters)
15. Report Upon Return From Closed Session
16. Future Agenda Items: Board members may raise issues for the next board meeting that need attention. Board members may also recommend that future agenda items be considered at a board special meeting.
17. Adjournment

Certification

I, Jill Melendy, Clerk to the Board for the Graton Fire Protection District, do hereby declare that the foregoing agenda for December 14th, 2021 Regular Meeting of the Board of Directors of the Graton Fire Protection District was posted on the door outside the District Headquarters by Saturday, December 11th, 2021 at 7:00 p.m. In compliance with Government Code Section 54957.5. Any non-exempt writing or documents provided to a majority of the Board of Directors regarding any item on this agenda are available during normal business hours, for public inspection at Fire District headquarters office, located at 3750 Gravenstein Hwy N, Sebastopol, CA 95472. This agenda is also available on the District website www.gratonfire.com



Jill C. Melendy, Clerk of the Board of Directors

Dated: December 11th, 2021 / Graton Fire Protection District

ADA Compliance

In compliance with Government Code 54954.2(a), the Graton Fire Department, will, on request, make this agenda available in appropriate alternative formats to persons with a disability, as required by the section 202 of the American Disabilities Acts of 1990 (42 U.S.C. 12132), and the federal rules and regulations adopted in implementation thereof. Individuals who need this agenda in an alternative format or who need a disability-related modification or accommodation in order to participate in the meeting should contact Board Recording Secretary, at (707) 823-8400 x107, 72 hours or more prior to the disability accommodations being needed in order to participate in the meeting.

CONSENT CALENDAR



**GRATON FIRE PROTECTION DISTRICT
BOARD OF DIRECTORS
REGULAR BOARD MEETING MINUTES
3750 Gravenstein Hwy N, Sebastopol, CA 95472
November 9th, 2021**

1. Call to Order: 7:00 p.m.
2. Pledge of Allegiance
3. Roll Call: Maddocks, Cesaretti, Nunes, Peterson, Fisher. Also Present: Bullard, David Schwarz (District Counsel's office via Zoom).
4. Corrections and/or Modifications to the Agenda: Schwarz reports removing item 7(a) Old Business from the agenda as we await LCW's formal opinion to be reviewed by District Counsel. Bullard requests that item 7(b) be moved up the agenda as Rick Brandis from Oppenheimer is on the phone to answer any questions regarding mortgage pay down discussion.
5. PUBLIC COMMENT: Schwarz reminded the public that comments are to be limited to 3 minutes per individual for each item agendized.
6. CONSENT CALENDAR
 - a. Draft Board Meeting Minutes, 10/12/21
Motion by Fisher to accept Consent Calendar, 2nd by Peterson, passed 5/0/0.
7. Old Business
 - a. Office Use – Policy 1209: For consideration and approval of amendments:
Removed from Agenda.
 - b. Paydown Mortgage Discussion: For consideration and possible motion approving pay down of principal through 2030 in the amount of \$1,163,968 and directing Staff take such other actions as necessary to finalize the transaction: Public members provided a written analysis to the Board regarding request to not pay down the mortgage and written instructions about fiduciary duties of the Board along with a draft letter indicating they are going to distribute in the community. Bullard reviewed document in Board packet and forwarded floor to Brandis for any questions or comments. Board requested an independent review from a qualified 3rd party CPA firm to be presented at the December Board Meeting. Schwarz indicated his office had some referrals they could arrange. Requested

that Board write down any specific questions they would like answered. Schwarz to make direct contact with firm. Motion by Peterson for District Counsel's office to arrange for an independent firm to review details of mortgage pay down and provide guidance, 2nd by Fisher, passed 5/0/0.

8. New Business

- a. Consideration and motion for approval of Draft District Records Management Policy defining the requirements for managing the records of the District: Motion by Peterson to accept Draft District Records Management Policy as written, 2nd by Cesaretti, passed 5/0/0.

9. Committee Report

- a. Apparatus Report: Chief Sabrowsky indicated committee met and continuing process.
- b. Lexipol Policy additions/changes: Director Fisher, Director Nunes and Josh Skikos preparing.

10. Financial Reports

- a. Accountant letter: Provided emailed response letter to Board and Public at the request of Director Cesaretti from October board meeting.
Schwarz commented that the District adopts a budget, has an annual audit and that monthly forensic accounting practices externally are not required.
Motion by Fisher to approve Check Detail in the amount of \$25,367.83, 2nd by Peterson, passed 5/0/0.

11. Correspondence: None

12. Fire Chief's Report: Chief indicated CalPERS Prior Service Payment will be initiated this month and employees will be repaying their portion. Request to utilize credit card for any regular monthly budgeted expenses. Board agreed.

- a. Roster: No changes
- b. Alarms and Drills: 98 Alarms, 9 Drills

13. Closed Session: Entered 8:10 p.m. Exited: 9:05

- a. CONFERENCE WITH LEGAL COUNSEL-ANTICIPATED LITIGATION (Gov. Code section 54956.9(d)(2)): (1 matter)
- b. PUBLIC EMPLOYEE DISCIPLINE-Fire Chief (Gov. Code section 54957(b).)

Schwarz indicated that a written report upon return from Closed Session will be provided consistent with Government Code Section 54957.1

14. Future Agenda Items: None

15. Adjournment: 9:06 p.m.

William D. Ross
David Schwarz
Kypros G. Hostetter

Law Offices of
William D. Ross
400 Lambert Avenue
Palo Alto, California 94306
Telephone: (650) 843-8080
Facsimile: (650) 843-8093

Los Angeles Office:
P.O. Box 25532
Los Angeles, CA 90025

File No: 19/65

December 7, 2021

VIA E-MAIL

admin@gratonfire.com

The Honorable Bob Maddocks, President
and Members of the District Board of Directors
Graton Fire Protection District
3750 Gravenstein Hwy, N
Sebastopol, CA 95472

Re: Report Upon Return from Closed Session; Regular Meeting of the Graton Fire
Protection District Board of Directors; November 9, 2021

Dear President Maddocks and Members of the Board of Directors:

This communication sets forth reportable action, if any, of the Board of Directors (“Board”) of the Graton Fire Protection District (“District”) consistent with provisions of the Ralph M. Brown Opening Meeting Act (Government Code Section 54950, *et seq.*) resulting from the Closed Session of the November 9, 2021 Regular Board Meeting.

Your Board convened in Open Session at 7:00 p.m. to address matters agendized for Board consideration in Open Session. The Board determined that there were two comments on matters agendized for Closed Session, both from Ms. Linda Tripoli, which were responded to by District Counsel William Ross concerning assurance that public comments on matters agendized for Closed Session would occur and clarification as to what matters were being considered under Closed Session Item No. 2 because of its incorporation of Item No. 6 of the District Board Agenda for February 22, 2021.

After public comment on the Closed Session matters, your Board unanimously adjourned to Closed Session at 8:09 p.m.

Because Closed Session was conducted virtually or by teleconference with the Counsel designated, the District Board convened in Closed Session at 8:15 p.m.

There were two matters agendized for Closed Session consideration:

The Honorable Bob Maddocks, President
and Members of the District Board of Directors
December 7, 2021
Page 2

- a. CONFERENCE WITH DISTRICT COUNSEL – ANTICIPATED LITIGATION
Pursuant to Government Code Section 54956.9(d)(2) (One Matter)
- b. PUBLIC EMPLOYEE DISCIPLINE – Fire Chief (Gov. Code section 54957(b)).

With respect to Closed Session Agenda Item No. 13a, there was no reportable action under the common law attorney-client privilege and that provided by Government Code Sections 54956.9(d)(2).

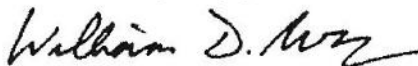
With respect to Closed Session Agenda Item No. 13b, there was no reportable action consistent with the provisions of Government Code section 54957(b).

The Board concluded closed Session at 9:05 p.m. and reconvened in Open Session, followed by the indication that a written Report Upon Return from Closed Session would be prepared consistent with the provisions of Government Code Section 54957.1 for the matters agendized for Closed Session consideration.

This communication should be added for review under the Consent portion of the Agenda of your next Regular or Special Board Meeting.

If there are any questions concerning its content, it may be taken off the Consent Calendar at that time or our office may be contacted in the interim.

Very truly yours,



William D. Ross
District Counsel

WDR/DPS

cc: Bill Bullard, District Chief
Jill Melendy, Administrative Assistant

Rick Bolanos, Special Counsel
Anthony Risucci, Special Counsel
Ross Jones, Special Counsel

OLD BUSINESS



Capitol | PFG

Crafting Optimal Financial Solutions

December 10, 2021

David P. Schwarz, Esq.
Law Offices of William D. Ross
400 Lambert Street
Palo Alto, CA 94306

RE: Partial Prepayment of Capital One Station Loan

Dear Mr. Schwarz,

We understand that you would like the assistance of an independent Municipal Financial Advisor to assess the financial condition and express our opinion as it relates to the proposed pay-down of the Station Loan ("Loan") for the Graton Fire Protection District.

Capitol PFG is well qualified to complete this scope of work. Our firm is registered as an Independent Municipal Advisor with the Securities & Exchange Commission (SEC) and the Municipal Securities Rulemaking Board. This means that we are required to act in the best interest of our client, deal fairly and disclose all conflicts of interest.

Regarding disclosures, our compensation for this type of engagement is provided at the rate of \$200/per hour. We do not consider our compensation to present a conflict of interest, particularly given the immediate delivery of our opinion to you and the Graton Fire Protection District.

Additionally, our firm is in good standing with all regulatory agencies. Our SEC File Number is 867-00440. We are a member of several professional organizations, including the Fire District Association of California. Furthermore, we provide strategic and financing consulting to many fire districts throughout California.

Our firm has reviewed the Loan agreement dated July 1, 2020. The Loan has a principal balance of \$2,441,507. The interest rate is 2.85%. The final payment is on 7/1/2035. The Loan can be prepaid on or after July 1, 2028. Below is our computation of the remaining Loan amortization.

Remaining Debt Service Schedule				
Date	Principal	Coupon	Interest	Total P+I
07/01/2021	-	-	-	-
01/01/2022	-	-	34,791.47	34,791.47
07/01/2022	144,099.00	2.850%	34,791.47	178,890.47
01/01/2023	-	-	32,738.06	32,738.06
07/01/2023	148,507.00	2.850%	32,738.06	181,245.06
01/01/2024	-	-	30,621.84	30,621.84
07/01/2024	153,132.00	2.850%	30,621.84	183,753.84
01/01/2025	-	-	28,439.71	28,439.71
07/01/2025	157,198.00	2.850%	28,439.71	185,637.71
01/01/2026	-	-	26,199.64	26,199.64
07/01/2026	161,471.00	2.850%	26,199.64	187,670.64
01/01/2027	-	-	23,898.68	23,898.68
07/01/2027	165,697.00	2.850%	23,898.68	189,595.68
01/01/2028	-	-	21,537.49	21,537.49
07/01/2028	171,201.00	2.850%	21,537.49	192,738.49
01/01/2029	-	-	19,097.88	19,097.88
07/01/2029	176,234.00	2.850%	19,097.88	195,331.88
01/01/2030	-	-	16,586.54	16,586.54
07/01/2030	180,288.00	2.850%	16,586.54	196,874.54
01/01/2031	-	-	14,017.44	14,017.44
07/01/2031	185,407.00	2.850%	14,017.44	199,424.44
01/01/2032	-	-	11,375.39	11,375.39
07/01/2032	191,726.00	2.850%	11,375.39	203,101.39
01/01/2033	-	-	8,643.29	8,643.29
07/01/2033	196,559.00	2.850%	8,643.29	205,202.29
01/01/2034	-	-	5,842.33	5,842.33
07/01/2034	202,582.00	2.850%	5,842.33	208,424.33
01/01/2035	-	-	2,955.54	2,955.54
07/01/2035	207,406.00	2.850%	2,955.54	210,361.54
Total	\$2,441,507.00	-	\$553,490.60	\$2,994,997.60

We understand that Capital One, the Lender, is willing to make a one-time exception and allow the District to prepay years 2030-2035. Below is our computation of the remaining loan amortization adjusted for the prepayment of years 2030-35. In order to make the prepayment, the District is considering a contribution from reserve funds in the amount of approximately \$1,163,968. The prepayment will result in a principal balance remaining of \$1,277,539. Total interest due through 7/1/2029 (modified loan maturity) would be \$151,059.89. Assuming the prepayment occurs on 1/1/2022, the prepayment will result in interest costs avoided of approximately \$402,403.71.

Modified Debt Service Schedule				
Date	Principal	Coupo	Interest	Total P+I
01/01/2022	-	-	-	-
07/01/2022	144,099.00	2.850%	18,204.93	162,303.93
01/01/2023	-	-	16,151.52	16,151.52
07/01/2023	148,507.00	2.850%	16,151.52	164,658.52
01/01/2024	-	-	14,035.30	14,035.30
07/01/2024	153,132.00	2.850%	14,035.30	167,167.30
01/01/2025	-	-	11,853.16	11,853.16
07/01/2025	157,198.00	2.850%	11,853.16	169,051.16
01/01/2026	-	-	9,613.09	9,613.09
07/01/2026	161,471.00	2.850%	9,613.09	171,084.09
01/01/2027	-	-	7,312.13	7,312.13
07/01/2027	165,697.00	2.850%	7,312.13	173,009.13
01/01/2028	-	-	4,950.95	4,950.95
07/01/2028	171,201.00	2.850%	4,950.95	176,151.95
01/01/2029	-	-	2,511.33	2,511.33
07/01/2029	176,234.00	2.850%	2,511.33	178,745.33
Total	\$1,277,539.00	-	\$151,059.89	\$1,428,598.89

The District holds its funds at Summit State Bank. The California Government Code restricts how public funds can be invested. The Loan interest rate of 2.85% is significantly higher than interest rates available through certificates of deposit and other investments that are typically utilized for investing public funds that are not immediately needed for operating purposes.

The following cash flow illustrates the District's ability to operate during the July-December 2022-23 operating period while funding 100% of the 2021-22 Capital Goals and Commitment and a one-time \$1,163,968 prepayment on the Capital One loan.

Analysis of Available Cash			
	2021-22 Budget	Year to Date	Remaining
Cash Balance as of 10/31			\$2,798,489
Revenues	\$2,409,050	\$258,743	\$2,150,307
Expenditures	\$2,162,966	\$563,491	\$1,599,475
Subtotal Cash			\$3,349,321
Capital One Prepayment			\$1,163,968
Subtotal Cash			\$2,185,353
Long-Term Capital Goals			\$1,400,000
Year End Cash			\$785,353
Estimated Cash Deposits July-Oct 2022			\$258,743
Subtotal Cash			\$2,444,096
Estimatesd Cash with Revenue			\$1,044,096
Cash needed for July-Dec 2022 Dry Period			\$1,040,291

The above analysis is based on the following observations. The cash balance as of 10/31 is on deposit at Summit State Bank. The remaining revenues and expenditures are based on the November 2021 Graton Fire District Financial Report. The Capital One Prepayment of \$1,163,968 is based on prepaying the principal payments schedule for July 1, 2030 through July 1, 2035. The Long-Term Goals are based on a Fire Engine Replacement, SCBA Replacement, Training Building/Tower and Firefighter Housing. We would expect that there will be cash available for the long term goals that may be approved and completed over future fiscal years. The Estimated Cash Deposits July-October 2022 is based on the actual revenues for July-October 2021. Cash needed for July –December 2022 Dry Period is based on the 2021 need.

After analyzing the existing Loan, the proposed Loan modification and available cash flow, we believe that the District has the financial resources to prepay the Loan based on the terms provided. We note that the District will forego interest earnings on the funds utilized to pay down the Loan, however, the interest costs avoided exceeds the potential interest earnings on the \$1,163,968. Further, based on the current and projected financial status of the District, the District has strong cash flow to sustain operations prior to the first installment of the Fiscal Year 2022-23 property taxes.

Please let us know if you have any questions concerning our qualifications, compensation or our analysis.

Kindest Regards,

Jeffrey Small, Esq.
Managing Director & Municipal Advisor Representative & Principal (Series 50 and 54)

cc: Bill Bullard, Fire Chief, Graton Fire Protection District

NEW BUSINESS

GRATON FIRE PROTECTION DISTRICT

FINANCIAL STATEMENTS

FOR THE YEARS ENDED

JUNE 30, 2021 AND 2020

PRELIMINARY DRAFT 12/02/2021
FOR DISCUSSION PURPOSES ONLY

TABLE OF CONTENTS

	<u>Page</u>
INDEPENDENT AUDITOR'S REPORT	1 - 2
MANAGEMENT'S DISCUSSION AND ANALYSIS	3 - 8
FINANCIAL STATEMENTS:	
Government-wide Financial Statements:	
Statements of Net Position	9
Statements of Activities	10
Statements of Cash Flows	11
Fund Financial Statements:	
Balance Sheets - Governmental Funds	12
Reconciliation of the Governmental Funds Balance Sheets to the Statements of Net Position	13
Statements of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	14
Reconciliation of the Statements of Revenues, Expenditures and Changes in Fund Balance of Governmental Funds to the Statements of Activities	15
Statements of Revenues, Expenditures and Changes in the Fund Balance - Budgets and Actual - General Fund	16 - 17
NOTES TO FINANCIAL STATEMENTS	18 - 27
REQUIRED SUPPLEMENTARY INFORMATION	
Roster of Board Members	28

PRELIMINARY DRAFT 12/02/2021
FOR DISCUSSION PURPOSES ONLY

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Graton Fire Protection District
Graton, California

We have audited the accompanying financial statements of the governmental activities and each major fund of the Graton Fire Protection District, as of and for the years ended June 30, 2021 and 2020, and the related notes to the financial statements, which collectively comprise the Graton Fire Protection District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

PRELIMINARY DRAFT 12/02/2021
FOR DISCUSSION PURPOSES ONLY

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Graton Fire Protection District, as of June 30, 2021 and 2020, 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.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3–8 and 16–17 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the 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.

XXXX

Santa Rosa, California

PRELIMINARY DRAFT 12/02/2021
FOR DISCUSSION PURPOSES ONLY

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Graton Fire Protection District (District) we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal years ended June 30, 2021 and 2020. We encourage readers to consider the information presented here in conjunction with the District's financial statements (pages 9 - 17) and the accompanying notes to the basic financial statements (pages 18-27).

Financial Highlights

- The assets of the District exceeded its liabilities at the close of the most recent fiscal year by \$7,098,969, (net position). Of this amount \$3,827,414 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors. At June 30, 2020, the assets of the District exceeded its liabilities by \$6,035,669 (net position). Of this amount \$2,764,134 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors.
- The District's total net position increased by \$1,063,300 at June 30, 2021 and \$277,820 at June 30, 2020. This increase result of the parcel tax passed in 2019, less overall expenses, more property tax revenue, as well as increased intergovernmental (e.g., grants, strike team deployments, federal disaster reimbursements) for 2021 and less overall expenses, more property tax revenue in government activities as well as increased intergovernmental revenue for 2021.
- As of the close of the current fiscal year, the District's governmental funds reported an ending total fund balance of \$3,171,476, a net increase of \$944,091 in comparison with the prior year. Unreserved fund balance is \$2,817,735 at June 30, 2021. As of the close of the fiscal year ended June 30, 2020, the District's governmental funds reported an ending total fund balance of \$2,227,385, a net decrease of \$(378,929) in comparison with the prior year. Unreserved fund balance is \$1,523,378 at June 30, 2020.
- Long term debt was reduced by \$171,292 during the current fiscal year and \$89,000 during the year ended June 30, 2020.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the basic financial statements themselves.

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

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

PRELIMINARY DRAFT 12/02/2021
FOR DISCUSSION PURPOSES ONLY

MANAGEMENT'S DISCUSSION AND ANALYSIS

The statement of activities presents information showing how the government's net assets changed during the most recent fiscal year. All changes in net assets 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).

The government-wide financial statements can be found on pages 9 - 11 of this report.

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 as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows 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.

The basic governmental fund financial statements can be found on pages 12 - 17 of this report.

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. The notes to the basic financial statements can be found on pages 18 - 27 of this report.

PRELIMINARY DRAFT 12/02/2021
FOR DISCUSSION PURPOSES ONLY

MANAGEMENT'S DISCUSSION AND ANALYSIS

Government-wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the District, assets exceeded liabilities by \$7,098,969 at the close of the fiscal year and \$6,035,669 at June 30, 2020.

A large portion of the district's net assets (44 and 52 percent for 2021 and 2020) reflects its investment in capital assets (e.g. buildings and improvements and equipment). The District uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending.

NET POSITION

	2021	2020
Current and other assets	\$ 3,409,310	\$ 2,305,845
Capital assets	6,369,000	6,513,082
Total assets	<u>9,778,310</u>	<u>8,818,927</u>
Long-term liabilities outstanding	2,441,507	2,612,799
Liabilities due within one year	237,834	170,459
Total liabilities	<u>2,679,341</u>	<u>2,783,258</u>
Net position:		
Invested in capital assets, net of related debt	3,151,555	3,151,535
Restricted for debt service	120,000	120,000
Unassigned	3,827,414	2,764,134
Total net position	<u>\$ 7,098,969</u>	<u>\$ 6,035,669</u>

The balance of the unrestricted net position (\$3,827,414 for 2021 and \$2,764,134 for 2020) may be used to meet the District's ongoing obligations to citizens and vendors.

At the end of the current fiscal year, the District is able to report positive balances in all categories of net position. The same held true for the prior fiscal year.

PRELIMINARY DRAFT 12/02/2021
FOR DISCUSSION PURPOSES ONLY

MANAGEMENT'S DISCUSSION AND ANALYSIS

Governmental activities. Governmental activities increased the District's net position by \$1,063,300 for 2021 and \$277,820 for 2020. This increase is a result of net income in the governmental activities.

CHANGES IN NET POSITION

	2021	2020
Revenues:		
Program revenues:		
Public safety - fire protection	\$ 926,692	\$ 283,128
General revenues:		
Property taxes	1,773,439	910,039
Other sales	164,466	87,327
Investment income and other	551	1,769
Total revenues	2,865,148	1,282,263
Expenses:		
Public safety - fire protection	1,801,848	1,004,443
Change in net position	1,063,300	277,820
Net position - beginning of the year	6,035,669	5,757,849
Net position - end of the year	\$ 7,098,969	\$ 6,035,669

Financial Analysis of the Government's Funds

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related requirements.

Governmental Funds

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

PRELIMINARY DRAFT 12/02/2021
FOR DISCUSSION PURPOSES ONLY

MANAGEMENT'S DISCUSSION AND ANALYSIS

Financial Analysis of the Government's Funds, continued

As of the end of the current fiscal year, the District's governmental funds reported ending fund balances of \$3,171,476, a net increase of \$944,091 in comparison with the prior year. At June 30, 2020, the District's governmental funds reported ending fund balances of \$2,227,385 a net decrease of \$(378,929) in comparison with the prior year.

The general fund is the chief operating fund of the District. At the end of the current fiscal year, unreserved fund balance of the general fund was \$2,817,735 for 2021 and \$1,523,378 for 2020. As a measure of the general fund's liquidity, it may be useful to compare unreserved fund balance to total fund expenditures. Unreserved fund balance represents 68 and 109 percent of total general fund expenditures for 2021 and 2020, respectively.

General Fund Budgetary Highlights

The budget did not change during the fiscal year ending June 30, 2021.

Capital Assets

Capital assets. The District's investment in capital assets, as of June 30, 2021, amounts to \$6,369,000 and as of June 30, 2020 amounts to \$6,513,082 (net of accumulated depreciation). This investment in capital assets includes equipment, buildings and improvements.

Additional information on the District's capital assets can be found on Note 1 on page 21 and Note 4 on pages 24-25 of this report.

Debt Administration

At the end of the fiscal year the District had total long-term obligations \$2,441,507 and \$2,612,799 in note payable for the building. During the fiscal years, the District made a principal payment towards the USDA loan at June 30, 2021 and 2020. The loan was refinanced in July 2020.

PRELIMINARY DRAFT 12/02/2021
FOR DISCUSSION PURPOSES ONLY

MANAGEMENT'S DISCUSSION AND ANALYSIS

Economic Factors and Next Year's Budgets and Rates

The following factors were considered in preparing the District's budget for the fiscal year ending June 30, 2021.

- Property tax revenues – The District expects to add \$50,000 in property tax revenue for fiscal year June 30, 2022. The budget is adjusted accordingly
- Amount of intergovernmental revenue anticipated based on contracts.
- Equipment purchases planned for fiscal year.

Request for Information

The 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 Graton Fire Protection District, Post Office Box A, Graton, California, 95444.

PRELIMINARY DRAFT 12/02/2021
FOR DISCUSSION PURPOSES ONLY

GRATON FIRE PROTECTION DISTRICT
STATEMENTS OF NET POSITION
JUNE 30, 2021 and 2020

	2021	2020
ASSETS		
Cash and investments	\$ 2,938,709	\$ 2,061,011
Accounts receivable, government agency	317,824	244,834
Prepaid expenses	152,777	-
Total current assets	3,409,310	2,305,845
Capital assets (net of accumulated depreciation):		
Land	1,269,025	1,269,025
Building and improvements	3,784,449	3,883,002
Equipment	1,315,526	1,361,055
Total capital assets	6,369,000	6,513,082
Total assets	\$ 9,778,310	\$ 8,818,927
LIABILITIES		
Current liabilities		
Accounts payable and accrued expenses	\$ 97,057	\$ 78,459
Current portion of note payable	140,777	92,000
Non-current liabilities:		
Note payable	2,441,507	2,612,799
Total liabilities	2,679,341	2,783,258
NET POSITION		
Invested in capital assets, net of related debt	3,151,555	3,151,535
Restricted for debt service	-	120,000
Unassigned	3,947,414	2,764,134
Total net position	7,098,969	6,035,669
Total liabilities and net position	\$ 9,778,310	\$ 8,818,927

PRELIMINARY DRAFT 12/02/2021
FOR DISCUSSION PURPOSES ONLY

The accompanying notes are integral part of these financial statements

GRATON FIRE PROTECTION DISTRICT
STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED JUNE 30, 2021 and 2020

Program Expenses	<u>2021</u>	<u>2020</u>
Public safety - fire protection		
Salaries and employee benefits	\$ 935,436	\$ 168,192
Services and supplies	554,355	560,193
Interest	119,877	102,073
Depreciation	192,180	173,985
Total program expenses	<u>1,801,848</u>	<u>1,004,443</u>
 Program Revenues		
Intergovernmental revenue	926,692	275,054
Donations	-	8,074
Total program revenues	<u>926,692</u>	<u>283,128</u>
Net program revenues (expenses)	<u>(875,156)</u>	<u>(721,315)</u>
 General revenues		
Property taxes	1,773,439	910,039
Other sales	164,466	87,327
Investment earnings	551	1,769
Total general revenues	<u>1,938,456</u>	<u>999,135</u>
 Change in net position	1,063,300	277,820
 Net position, beginning of year	<u>6,035,669</u>	<u>5,757,849</u>
 Net position, end of year	<u><u>\$ 7,098,969</u></u>	<u><u>\$ 6,035,669</u></u>

PRELIMINARY DRAFT 12/02/2021
FOR DISCUSSION PURPOSES ONLY

The accompanying notes are integral part of these financial statements.

GRATON FIRE PROTECTION DISTRICT
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash received from government, grants, program revenue	\$ 2,792,158	\$ 1,071,425
Cash paid to vendors and employees	(1,743,847)	(751,998)
Investment income received	551	1,769
Net cash provided by operations	<u>1,048,311</u>	<u>319,427</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of equipment	(48,098)	(741,733)
CASH FLOWS FROM FINANCING ACTIVITIES:		
Principal payments on note payable	<u>(122,516)</u>	<u>(89,001)</u>
NET CHANGE IN CASH	877,697	(511,307)
CASH, beginning of year	<u>2,061,012</u>	<u>2,572,319</u>
CASH, end of year	<u>\$ 2,938,709</u>	<u>\$ 2,061,012</u>
RECONCILIATION OF OPERATING INCOME TO		
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:		
Change in net position	\$ 1,063,300	\$ 277,820
Adjustments to reconcile change in net assets to cash from operations		
Depreciation and amortization	192,180	173,985
(Increase) decrease in:		
Receivables	(72,990)	(210,837)
Prepaid	(152,777)	-
Increase (decrease) in:		
Accounts payable and accrued expenses	<u>18,598</u>	<u>78,459</u>
Total cash provided by operations	<u>\$ 1,048,311</u>	<u>\$ 319,427</u>

PRELIMINARY DRAFT 12/02/2021
FOR DISCUSSION PURPOSES ONLY

The accompanying notes are integral part of these financial statements

GRATON FIRE PROTECTION DISTRICT
BALANCE SHEETS
GOVERNMENTAL FUNDS
JUNE 30, 2021 and 2020

	General Fund	Capital Projects Fund	2021 Total	2020 Total
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
ASSETS				
Cash and investments	\$ 2,584,968	\$ 353,741	\$ 2,938,709	\$ 1,941,010
Cash restricted for USDA reserve fund	-	-	-	120,000
Accounts receivable	317,824	-	317,824	244,834
Prepaid expenses	12,000	-	12,000	-
Total assets	<u>\$ 2,914,792</u>	<u>\$ 353,741</u>	<u>\$ 3,268,533</u>	<u>\$ 2,305,844</u>
 LIABILITIES and FUND BALANCE				
Liabilities				
Accounts payable and accrued expenses	\$ 97,057		\$ 97,057	\$ 78,459
Total liabilities	<u>97,057</u>		<u>97,057</u>	<u>78,459</u>
 Fund balance				
Restricted for USDA reserve fund	-	\$ -	-	120,000
Assigned for capital improvements	-	353,741	353,741	584,007
Unreserved	2,817,735	-	2,817,735	1,523,378
Total fund balance	<u>2,817,735</u>	<u>353,741</u>	<u>3,171,476</u>	<u>2,227,385</u>
Total liabilities and fund balances	<u>\$ 2,914,792</u>	<u>\$ 353,741</u>	<u>\$ 3,268,533</u>	<u>\$ 2,305,844</u>

PRELIMINARY DRAFT 12/02/2021
The accompanying notes are integral part of these financial statements
FOR DISCUSSION PURPOSES ONLY

GRATON FIRE PROTECTION DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEETS
TO THE STATEMENTS OF NET POSITION
JUNE 30, 2021 and 2020

	2021	2020
Fund balances - total government funds	\$ 3,171,476	\$ 2,227,385
<p>Amount reported for governmental activities in the statement of net assets is different because:</p>		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.	6,369,000	6,513,082
<p>Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds.</p>		
Note payable	(2,441,507)	(2,704,798)
Net position of governmental activities	\$ 7,098,969	\$ 6,035,669

PRELIMINARY DRAFT 12/02/2021
FOR DISCUSSION PURPOSES ONLY

The accompanying notes are integral part of these financial statements.

GRATON FIRE PROTECTION DISTRICT
STATEMENTS OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE YEARS ENDED JUNE 30, 2021 and 2020

	General Fund	Capital Projects Fund	2021 Total	2020 Total
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Revenues:				
Property taxes	\$ 1,773,439		\$ 1,773,439	\$ 910,039
Investment earnings	551		551	1,769
Intergovernmental revenue	926,692		926,692	275,054
Donations	-		-	8,074
Other sales	164,467		164,467	87,327
Charges for services and miscellaneous	-		-	-
Total revenues	<u>2,865,149</u>		<u>2,865,149</u>	<u>1,282,263</u>
Expenditures:				
Current:				
Salaries and employee benefits	935,436		935,436	168,192
Services and supplies	635,356		635,356	1,301,927
Debt Service:				
Principal	-	\$ 230,389	230,389	89,000
Interest	-	119,877	119,877	102,073
Total expenditures	<u>1,570,792</u>	<u>350,266</u>	<u>1,921,058</u>	<u>1,661,192</u>
Net change in fund balances	1,294,357	(350,266)	944,091	(378,929)
Fund balance, beginning of year	<u>1,523,378</u>	<u>704,007</u>	<u>2,227,385</u>	<u>2,606,314</u>
Fund balance, end of year	<u>\$ 2,817,735</u>	<u>\$ 353,741</u>	<u>\$ 3,171,476</u>	<u>\$ 2,227,385</u>

PRELIMINARY DRAFT 12/02/2021
The accompanying notes are integral part of these financial statements.
FOR DISCUSSION PURPOSES ONLY

GRATON FIRE PROTECTION DISTRICT
RECONCILIATION OF STATEMENTS OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS TO
STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED JUNE 30, 2021 and 2020

Amount reported for governmental activities in the statement of activities
is different because:

	2021	2020
Net change in fund balance - governmental funds	\$ 944,091	\$ (378,929)
<p>Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.</p>		
Current year depreciation	(192,180)	(173,985)
Capital asset outlays capitalized	81,000	741,734
<p>Issuance of Long-term debt provides current financial resources to governmental funds. Repayment of principal is an expenditure in the governmental funds, but the repayment reduces long term liability in the statement of net position</p>		
	230,389	89,000
Change in net position of governmental activities	\$ 1,063,300	\$ 277,820

PRELIMINARY DRAFT 12/02/2021
FOR DISCUSSION PURPOSES ONLY

The accompanying notes are integral part of these financial statements.

GRATON FIRE PROTECTION DISTRICT
 STATEMENTS OF REVENUE, EXPENDITURE AND CHANGES IN FUND BALANCE
 BUDGET TO ACTUAL
 GENERAL FUND
 FOR THE YEARS ENDED JUNE 30, 2021 and 2020

	2021			Variance Positive (Negative)
	Budgeted Amounts		Actual	
	Original	Final		
Revenues				
Property taxes	\$ 1,823,052	\$ 1,823,052	\$ 1,773,439	\$ (49,613)
Investment earnings	1,000	1,000	551	(449)
Intergovernmental revenue	385,000	385,000	926,692	541,692
Donations	2,000	2,000	-	(2,000)
Miscellaneous revenue	74,078	74,078	164,467	90,389
Total revenues	<u>2,285,130</u>	<u>2,285,130</u>	<u>2,865,149</u>	<u>580,019</u>
Expenditures				
Current:				
Salaries and employee benefits	1,390,733	1,390,733	935,436	455,297
Services and supplies	458,241	508,241	554,356	(46,115)
Capital outlay	50,000	50,000	81,000	(31,000)
Debt services	215,000	215,000	350,266	(135,266)
Total expenditures	<u>2,113,974</u>	<u>2,163,974</u>	<u>1,921,058</u>	<u>242,916</u>
Net change in fund balance	171,156	121,156	944,091	822,935
Fund balance, beginning of year	<u>2,227,385</u>	<u>2,227,385</u>	<u>2,227,385</u>	-
Fund balance, end of year	<u>\$ 2,398,541</u>	<u>\$ 2,348,541</u>	<u>\$ 3,171,476</u>	<u>\$ 822,935</u>

PRELIMINARY DRAFT 12/02/2021
 FOR DISCUSSION PURPOSES ONLY

The accompanying notes are integral part of these financial statements

GRATON FIRE PROTECTION DISTRICT
STATEMENTS OF REVENUE, EXPENDITURE AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
GENERAL FUND
FOR THE YEARS ENDED JUNE 30, 2021 and 2020

	2020			Variance Positive (Negative)
	Budgeted Amounts		Actual	
	Original	Final		
Revenues				
Property taxes	\$ 802,500	\$ 802,500	\$ 910,039	\$ 107,539
Investment earnings	3,500	3,500	1,769	(1,731)
Intergovernmental revenue	5,000	5,000	275,054	270,054
Donations	6,000	6,000	8,074	2,074
Miscellaneous revenue	121,400	121,400	87,327	(34,073)
Total revenues	<u>938,400</u>	<u>938,400</u>	<u>1,282,263</u>	<u>343,863</u>
Expenditures				
Current:				
Salaries and employee benefits	116,500	116,500	168,192	(51,692)
Services and supplies	378,300	438,300	564,748	(126,448)
Capital outlay	60,000	60,000	737,179	(677,179)
Debt services	205,000	205,000	191,073	13,927
Total expenditures	<u>759,800</u>	<u>819,800</u>	<u>1,661,192</u>	<u>(841,392)</u>
Net change in fund balance	178,600	118,600	(378,929)	(497,529)
Fund balance, beginning of year	<u>2,606,314</u>	<u>2,606,314</u>	<u>2,606,314</u>	<u>-</u>
Fund balance, end of year	<u>\$ 2,784,914</u>	<u>\$ 2,724,914</u>	<u>\$ 2,227,385</u>	<u>\$ (497,529)</u>

PRELIMINARY DRAFT 12/02/2021
FOR DISCUSSION PURPOSES ONLY
The accompanying notes are integral part of these financial statements.

GRATON FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2021 and 2020

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The Graton Fire Protection District (District) was formed by a resolution in 1958 by the State of California and the Local Agency Formation Commission (LAFCO) 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 Graton and unincorporated parts of Northern Sebastopol and Western Santa Rosa. The District responds to fire and medical calls over 27 square miles. The boundaries are set by LAFCO. The District's governmental power are exercised through the Board of Directors.

Introduction

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

Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the non-fiduciary activities of the primary government. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately.

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 charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or section and 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.

Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

PRELIMINARY DRAFT 12/02/2021
FOR DISCUSSION PURPOSES ONLY

GRATON FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2021 and 2020

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Measurement focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. 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 provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Taxes, interest, and charges for services are accrued when receipt occurs within 365 days of the end of the accounting period so as to be both measurable and available. Licenses, permits, fines, forfeitures, and other revenues are recorded as revenues when received in cash because they are generally not measurable until actually received. Property taxes are accrued when their receipt occurs within sixty days of the end of the accounting period. Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims judgments are recorded only when payment is due.

Amounts recorded as program revenues include charges to customers or applicants for goods, services, or privileges provided and capital grants and contributions. Internally dedicated resources are reported as general revenues rather than program revenues. Likewise, general revenues include all taxes.

Assets, Liabilities, and Net Assets or Equity

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

PRELIMINARY DRAFT 12/02/2021
FOR DISCUSSION PURPOSES ONLY

GRATON FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2021 and 2020

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Receivables and Payables

Flat charges Receivable - Flat charges collected are apportioned to the District to supplement property taxes collected for operating costs. Not all of the assessments are collected as of June 30, 2021 and 2020; therefore, the remainder of the uncollected assessments is considered flat charges receivable.

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

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

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

PRELIMINARY DRAFT 12/02/2021
FOR DISCUSSION PURPOSES ONLY

GRATON FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2021 and 2020

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Capital Assets

Capital assets, which include land, buildings and improvements, and equipment, are reported in the applicable governmental activities' 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 in excess of five years. Such assets are recorded at historical cost of 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 assets lives are not capitalized.

Buildings and improvements and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

<u>Asset</u>	<u>Years</u>
Buildings and improvements	25-50
Fire Apparatus	20
Truck/Automobile	5
Equipment	10-20

Net Position

Net position is classified into three components – invested in capital assets, restricted for debt service and unrestricted. These classifications are defined as follows:

- Invested in capital assets, net of related debt - This component of net position consists of capital assets, net accumulated depreciation and net of related debt if any.
- Restricted for debt service fund - This component of net position consists of restricted funds that can only be spent for specific debt related purposes stipulated by external funder
- Unrestricted net assets - This component of net position consists of net assets that do not meet the definition of 'restricted" or "invested in capital assets, net of related debt".

PRELIMINARY DRAFT 12/02/2021
FOR DISCUSSION PURPOSES ONLY

GRATON FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2021 and 2020

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Fund Balance Position

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

Reclassifications

Certain prior year amounts have been reclassified for consistency with the current period presentation. These reclassifications had no effect on the reported results of operations.

NOTE 2 STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Budgetary Information

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

Use of Estimates

The basic financial statements have been prepared in conformity to generally accepted accounting principles and therefore include amounts based on informed estimates and judgements of management. Actual results could differ from those estimates.

PRELIMINARY DRAFT 12/02/2021
FOR DISCUSSION PURPOSES ONLY

GRATON FIRE PROTECTION DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2021 and 2020

NOTE 3 CASH AND INVESTMENTS

The District follows the County's practice of pooling cash and investments.. Also, the District hold funds in an Insured Cash Sweep account and other funds that are all federally insured, except for a cash fund at local financial institutions.

The amount of cash at June 30 is as follows:

	2021	
Cash		\$ 2,938,709
		<u> </u>
	2020	
Cash		\$ 1,941,011
Restricted cash		120,000
		<u> </u>
Total		<u>\$ 2,061,011</u>

NOTE 4 ACCOUNTS RECEIVABLE

Accounts Receivable represents the outstanding balance for flat charges collected that are apportioned to the District to supplement property taxes collected for operating costs. Management believes receivables at June 30, 2021 and 2020 will be fully collected. Accordingly, no allowance for doubtful receivables is recorded. The balance of accounts receivable at June 30, 2021 is \$317,824 and at June 30, 2020 is \$244,834.

PRELIMINARY DRAFT 12/02/2021
 FOR DISCUSSION PURPOSES ONLY

GRATON FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2021 and 2020

NOTE 5 DETAILED NOTES

Capital Assets

Capital asset activity for the year ended June 30, 2021 is as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Ending Balance</u>
Capital assets, not being depreciated:			
Land	\$ 1,269,025		\$ 1,269,025
Total capital assets, not being depreciated	<u>1,269,025</u>		<u>1,269,025</u>
Capital assets, being depreciated:			
Buildings and improvements	4,668,402		4,668,402
Fire engines	2,307,085	\$ (119,674)	2,187,411
Equipment	34,143	60,116	94,259
Total capital assets, being depreciated	<u>7,009,630</u>	<u>(59,558)</u>	<u>6,950,072</u>
Less accumulated depreciation for:			
Buildings and improvements	(785,400)	(98,553)	(883,953)
Fire engines	(955,193)	19,770	(935,423)
Equipment	(24,980)	(5,741)	(30,721)
Total accumulated depreciation	<u>(1,765,573)</u>	<u>(84,524)</u>	<u>(1,850,097)</u>
Total capital assets, being depreciated, net	<u>5,244,057</u>	<u>(144,082)</u>	<u>5,099,975</u>
Capital assets, net	<u>\$ 6,513,082</u>	<u>\$ (144,082)</u>	<u>\$ 6,369,000</u>

Depreciation expense is charged to functions/programs of the Graton Fire Protection District government as follows:

Governmental activities:

Public safety - fire protection	<u>\$ 192,180</u>
---------------------------------	-------------------

PRELIMINARY DRAFT 12/02/2021
FOR DISCUSSION PURPOSES ONLY

GRATON FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2021 and 2020

NOTE 5 DETAILED NOTES (continued)

Capital asset activity for the year ended June 30, 2020 is as follows:

	Beginning Balance	Additions	Ending Balance
Capital assets, not being depreciated:			
Land	\$ 1,269,025		\$ 1,269,025
Total capital assets, not being depreciated	1,269,025		1,269,025
Capital assets, being depreciated:			
Buildings and improvements	4,668,402		4,668,402
Fire engines	1,575,907	\$ 731,178	2,307,085
Equipment	34,143	-	34,143
Total capital assets, being depreciated	6,278,452	731,178	7,009,630
Less accumulated depreciation for:			
Buildings and improvements	(686,829)	(98,571)	(785,400)
Fire engines	(897,801)	(57,392)	(955,193)
Equipment	(17,514)	(7,466)	(24,980)
Total accumulated depreciation	(1,602,144)	(163,429)	(1,765,573)
Total capital assets, being depreciated, net	4,676,308	567,749	5,244,057
Capital assets, net	\$ 5,945,333	\$ 567,749	\$ 6,513,082

Depreciation expense is charged to functions/programs of the Graton Fire Protection District government as follows:

Governmental activities:

Public safety - fire protection	\$ 173,985
---------------------------------	------------

PRELIMINARY DRAFT 12/02/2021
FOR DISCUSSION PURPOSES ONLY

GRATON FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2021 and 2020

NOTE 5 DETAILED NOTES (continued)

Long-term Liabilities

Changes in long-term liabilities

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

	2021				
	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Note payable	\$ 2,612,799	\$ 2,582,284	\$ (2,753,576)	\$ 2,441,507	\$ 140,777
Total long-term liabilities	<u>\$ 2,612,799</u>	<u>\$ 2,582,284</u>	<u>\$ (2,753,576)</u>	<u>\$ 2,441,507</u>	<u>\$ 140,777</u>

	2020				
	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Note payable	\$ 2,701,799	\$ -	\$ (89,000)	\$ 2,612,799	\$ 92,000
Total long-term liabilities	<u>\$ 2,701,799</u>	<u>\$ -</u>	<u>\$ (89,000)</u>	<u>\$ 2,612,799</u>	<u>\$ 92,000</u>

The District has a note payable that was funded July 2011 and matures July 2040. This was refinanced and funded July 2020 and matures July 2035. Interest is 2.85 percent. The balance at June 30, 2021 is \$2,582,284. Future minimum payments are as follows:

2022	\$ 140,777
2023	144,099
2024	148,507
2025	153,132
2026	157,198
Thereafter	1,838,571

PRELIMINARY DRAFT 12/02/2021
FOR DISCUSSION PURPOSES ONLY

GRATON FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2021 and 2020

NOTE 6 OTHER INFORMATION

Risk Management

The District receives automobile and general liability coverage Northwest Insurance Agency. The District is also a member of the Fire Districts Association of California Fire Association Self Insurance System (FDAC-FASIS) through which it receives worker's compensation coverage.

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.

NOTE 7 SUBSEQUENT EVENTS

The District has evaluated subsequent events through XXXX, the date the financial statements were available to be issued and determined that there were no events occurring subsequent to June 30, 2021 and 2020 that would have a material impact on the District's results of operations or financial position outside of the note payable refinanced as mentioned in Note 5.

PRELIMINARY DRAFT 12/02/2021
FOR DISCUSSION PURPOSES ONLY

SUPPLEMENTARY INFORMATION

PRELIMINARY DRAFT 12/02/2021
FOR DISCUSSION PURPOSES ONLY

GRATON FIRE PROTECTION DISTRICT
Roster of Board Members

Directors:

Bob Maddocks, Vice President	December 1, 2022
Mario Cesaretti, Treasurer	December 1, 2022
Jason Nunes, Member	December 1, 2024
Scott Fisher, Member	December 1, 2022
Carla Peterson, Member	December 1, 2022

Regular Meetings: The regular meetings of the Board of Directors are held at 7:00 PM on the second Tuesday of each month at the Graton Fire Station, located at 3750 Gravenstein Highway North, Sebastopol, California.

PRELIMINARY DRAFT 12/02/2021
FOR DISCUSSION PURPOSES ONLY



1000 Bishops Gate Blv. Ste 300
Mt. Laurel, NJ 08054-5404

t1.800.444.4554 Opt.2
f1.800.777.3929

November 29, 2021

Mr. Bob Maddocks, President
Graton FD
PO Box A
Graton, California, 95444

RE: Graton Fd, Sonoma County, California (N)
Public Protection Classification: 04/10
Effective Date: March 01, 2022

Dear Mr. Bob Maddocks,

We wish to thank you Mr. Bill Bullard and Mr. KT McNulty for your cooperation during our recent Public Protection Classification (PPC) survey. ISO has completed its analysis of the structural fire suppression delivery system provided in your community. The resulting classification is indicated above.

If you would like to know more about your community's PPC classification, or if you would like to learn about the potential effect of proposed changes to your fire suppression delivery system, please call us at the phone number listed below.

ISO's Public Protection Classification Program (PPC) plays an important role in the underwriting process at insurance companies. In fact, most U.S. insurers – including the largest ones – use PPC information as part of their decision-making when deciding what business to write, coverage's to offer or prices to charge for personal or commercial property insurance.

Each insurance company independently determines the premiums it charges its policyholders. The way an insurer uses ISO's information on public fire protection may depend on several things – the company's fire-loss experience, ratemaking methodology, underwriting guidelines, and its marketing strategy.

Through ongoing research and loss experience analysis, we identified additional differentiation in fire loss experience within our PPC program, which resulted in the revised classifications. We based the differing fire loss experience on the fire suppression capabilities of each community. The new classifications will improve the predictive value for insurers while benefiting both commercial and residential property owners. We've published the new classifications as "X" and "Y" – formerly the "9" and "8B" portion of the split classification, respectively. For example:

- A community currently graded as a split 6/9 classification will now be a split 6/6X classification; with the "6X" denoting what was formerly classified as "9."
- Similarly, a community currently graded as a split 6/8B classification will now be a split 6/6Y classification, the "6Y" denoting what was formerly classified as "8B."

- Communities graded with single "9" or "8B" classifications will remain intact.
- Properties over 5 road miles from a recognized fire station would receive a class 10.

PPC is important to communities and fire departments as well. Communities whose PPC improves may get lower insurance prices. PPC also provides fire departments with a valuable benchmark, and is used by many departments as a valuable tool when planning, budgeting and justifying fire protection improvements.

ISO appreciates the high level of cooperation extended by local officials during the entire PPC survey process. The community protection baseline information gathered by ISO is an essential foundation upon which determination of the relative level of fire protection is made using the Fire Suppression Rating Schedule.

The classification is a direct result of the information gathered, and is dependent on the resource levels devoted to fire protection in existence at the time of survey. Material changes in those resources that occur after the survey is completed may affect the classification. Although ISO maintains a pro-active process to keep baseline information as current as possible, in the event of changes please call us at 1-800-444-4554, option 2 to expedite the update activity.

ISO is the leading supplier of data and analytics for the property/casualty insurance industry. Most insurers use PPC classifications for underwriting and calculating premiums for residential, commercial and industrial properties. The PPC program is not intended to analyze all aspects of a comprehensive structural fire suppression delivery system program. It is not for purposes of determining compliance with any state or local law, nor is it for making loss prevention or life safety recommendations.

If you have any questions about your classification, please let us know.

Sincerely,

Alex Shubert

Alex Shubert
Manager -National Processing Center

cc: Mr. Dante Del Prete, Water Superintendent, Sebastopol City Water Department
Mr. Mike Babbini, Manager, Sonoma West Holdings
Mr. Bill Bullard, Deputy Chief, Graton Fire Department
Mr. Kenneth Reese, Communications Manager, RedCom Sonoma County Dispatch
Mr. Bruce Peterslige, Manager, Belmont Terrace Mutual Water Company

PURCHASE REQUESTS

**Handheld GPS
12/14/2021**

	Vendor	Price
1	Sportsmans Warehouse	\$ 1,400
2	Garmin	\$ 1,400
3	Amazon	\$ 1,918
4		

Requested Motion: I Make a Motion to purchase 4 GPS Units from Sportsman Warehouse not to exceeded \$1600.00

FREE Curbside or In-Store Pick Up



HOME / CAMPING GEAR & SUPPLIES / GPS & NAVIGATION GEAR / HANDHELD GPS / GARMIN GPSMAP 64SX HANDHELD GPS WITH NAVIGATION SENSORS



Garmin GPSMAP 64sx Handheld GPS with Navigation Sensors

by [Garmin](#)

ID 1533520 | MPN 010-02258-10

★★★★★ 2 Reviews | 2 Questions, 1 Answer | 28 Buyer Comments

\$349.99

Pay in 4 interest-free payments of \$87.50 with **PayPal**.
Learn more

Feedback



SAVE UP TO \$50 ON YOUR ONLINE ORDER TODAY!

[Apply for an Explorewards Credit Card](#)



You May Also Like



VIDEO!

Garmin GPSMAP 65 - Outdoor



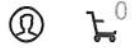
VIDEO!

Garmin GPSMAP 65s - Outdoor

VI

Privacy - Terms

GARMIN.



FOR BEST CHANCE TO RECEIVE IN-STOCK ITEMS BY DEC. 24, PLACE ORDERS WITH GROUND SHIPPING BY NOON CT ON DEC. 15.

OUTDOOR RECREATION HANDHELDS



GPSMAP® 64sx

Handheld GPS with Navigation Sensors

PART NUMBER 010-02258-10

\$349.99 USD

Altimeter : Compass ?

YES	NO
-----	----

8 MP Camera ?

YES	NO
-----	----

Email me when this product is available

john@example.com	HAVE QUESTIONS?
------------------	-----------------

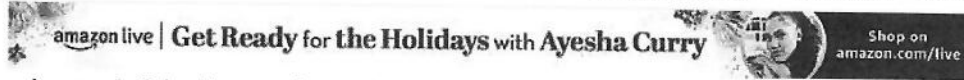
[Learn how we protect your privacy.](#)

Hello
Select your address All ▾

Hello, Sign in
Account & Lists ▾ Returns & Orders 0

All Best Sellers Amazon Basics Epic Daily Deals Customer Service Prime ▾ New Releases Books Shop deals on great gifts

Cell Phones & Accessories Cell Phones Alexa Built-in Phones Accessories Cases Wearable Technology Best Sellers Deals Trade-In



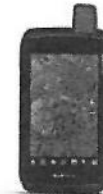
Customers who viewed this item also viewed



Garmin Oregon 700
Handheld GPS
(Renewed)
\$249⁹⁵ 37



Garmin GPSMAP 66i,
GPS Handheld and
Satellite Communicator,
Featuring TopoActive
\$599⁹⁹ 851



Garmin Montana 700,
Rugged GPS Handheld,
Routable Mapping for
Roads and Trails, Glove-
\$599⁹⁹ 205

Electronics > GPS, Finders & Accessories > Sports & Handheld GPS > Handheld GPS Units



Roll over image to zoom in

GPSMAP 64sx, Handheld GPS with Altimeter and Compass, Preloaded With TopoActive Maps, Black/Tan

Amazon Store
910 ratings
100 answered questions

Select delivery location

See All Buying Options

Add to List

Share

Have one to sell?

Sell on Amazon

Pattern Name:
Handheld GPS

Style: **GPSMAP 64sx**

GPSMAP 64sx

2 options from
\$479.49

GPSMAP 64x

\$349.99

Brand Garmin
Color Black/Tan
Are Batteries Included No
Screen Size 2.6 Inches
Human Buttons

See more

About this item

- Rugged and water-resistant design with button operation and a 2.6" sunlight-readable color display
- Preloaded with Topo Active maps (U. S. and Australia only) featuring routable roads and trails for cycling and hiking
- Know where you're at with a high-sensitivity receiver with quad helix antenna and multi-GNSS support (GPS, GLONASS and Galileo) and 3-axis compass with barometric altimeter
- Wireless connectivity via BLUETOOTH technology and ANT+ technology available on

FINANCIAL REPORTS



GRATON FIRE PROTECTION DISTRICT - NOV 2021 - OVERVIEW

DEPOSITS:		
Strike Team - River Fire	\$ 19,879	11/12/2021
Tree Farm Sales	\$ 37,560	11/30/2021
Misc.	\$ 1,515	11/30/2021
Total:	\$ 58,954	
CURRENT ASSETS:		
Summit Operating Account	\$ 200,000	11/30/2021
Summit ICS Account	\$ 2,529,187	11/30/2021
Total:	\$ 2,729,187	
ACCTS. RECEIVABLES:		Billed
County Upstaffing	\$ 2,403	8/17/2021
Wet Hire Engine	\$ 4,373	9/4/2021
County Upstaffing	\$ 1,586	9/10/2021
Strike Team - Dixie Fire	\$ 199,436	9/12/2021
County Upstaffing	\$ 5,970	9/30/2021
Total:	\$ 213,767	

**Graton Fire Protection District
US Bank Report
November 2021**

Name	Memo	Split	Amount
Ebay	Bracelets for Halloween	6080 · Household Expense	\$7.57
Zoom	Video Conferencing	6400 · Office Expense	\$14.99
Webology	Web Hosting Plan	6400 · Office Expense	\$172.26
Amazon	Hard Drive	6400 · Office Expense	\$60.08
Costco	Station Supplies	6080 · Household Expense	\$9.80
USPS	Pre-Printed Envelopes	6400 · Office Expense	\$710.70
Amazon	Calendar	6400 · Office Expense	\$28.85
Costco	Station Supplies	6080 · Household Expense	\$149.90
Home Depot	Bar Oil	6880 · Small Tools/Instruments	\$65.01
Pay Pal	Ebay Shipping	6400 · Office Expense	\$2.89
Amazon	Ice Maker Assembly	6180 · Building Maintenance	\$106.34
Verizon Wireless	Cellular	6040 · Communications	\$150.36
Amazon	Cups	7000 · Tree Farm Expense	\$133.14
Ebay	Waterproof Pants	6020 · Clothing/Personal	\$28.21
AT&T	Internet	7320 · Utilities	\$64.20
Pay Pal	Software Plug In	6400 · Office Expense	\$49.00
Amazon	Candy Canes - Tree Farm	7000 · Tree Farm Expense	\$99.52
Amazon	Handle Saver	6880 · Small Tools/Instruments	\$30.36
Cattlemens	Deposit - Awards Dinner	7150 · Recognition/Award	\$750.00
Costco	Office Supplies	6400 · Office Expense	\$132.14
Amazon	Office Expenses	6400 · Office Expense	\$96.02
Newegg	Antivirus Software	6400 · Office Expense	\$39.99
Amazon	Battery Starter	6880 · Small Tools/Instruments	\$55.65
Costco	Station Supplies	6080 · Household Expense	\$48.03
Pacific Sanitation	Porta Potty	7000 · Tree Farm Expense	\$454.75
Big Lots	Holiday Lights - Tree Farm	7000 · Tree Farm Expense	\$160.60
Canyon Rock Co.	Landscaping	6190 · Landscape Services	\$25.00
USPS	Tree Farm-Mailings	7000 · Tree Farm Expense	\$80.40
Home Depot	Water Softener Salt	6180 · Building Maintenance	\$40.81
TOTAL CREDIT CARD CHARGES			<u>\$3,766.57</u>

Graton Fire Protection District

Check Detail

November 1-30, 2021

Num	Name	Detail	Graton	Tree Farm
Debit	ADP	Payroll	\$ 31,137.61	
Debit	ADP	Payroll Taxes	\$ 7,303.89	
Debit	ADP	Payroll Processing Fees	\$ 104.53	
Debit	CalPERS	PEPRA-Oct	\$ 5,473.30	
Debit	CalPERS	Classic-Oct	\$ 2,969.34	
Debit	CalPERS	Unfunded Accrued Liability	\$ 46,119.00	
50702	Linda Lucia	Payroll - Tree Farm		\$ 286.29
50703	Heather O'Dell	Payroll - Tree Farm		\$ 893.94
50704	Darrell Kopriva	Payroll Stipend	\$ 692.62	
4108	CalChoice	Health Benefits - December	\$ 3,632.32	
4109	Choice Builder	Health Benefits - Dental + Vision	\$ 515.12	
4110	Cliff Walker Supply & Maint	Cleaning x 2, Strip-Wax	\$ 1,947.22	
4111	Frog Power Equipment LLC	Blades	\$ 74.29	
4112	GearGrid Corporation	Shelves x 2	\$ 196.00	
4113	Michael Elson	Rope Rescue Class Instructor Fee	\$ 1,800.00	
4114	Napa Auto Parts	Windshield Wash	\$ 18.31	
4115	Sebastopol Hardware Center	Supplies	\$ 12.90	\$ 13.08
4116	The Classic Duck	Ornaments x 24		\$ 122.40
4117	US Bank VISA	Acct #6219	\$ 5,520.48	
4118	Angel Cuevas	Sleeper Shift - October	\$ 225.00	
4119	Darrell Kopriva	Sleeper Shifts - October	\$ 360.00	
4120	Evan Jacobs	Sleeper Shifts - October	\$ 575.00	
4121	Lia Liskey	Sleeper Shift - October 21	\$ 60.00	
4122	Matt Skinner	Sleeper Shift Reimbursement - Oct	\$ 35.00	
4123	Ryan Fernandez	Sleeper Shifts - October	\$ 670.00	
4124	Sam Ballenger	Sleeper Shift	\$ 660.00	
4125	FASIS	2nd Q- Workers' Comp Contribution	\$ 5,257.00	
4126	49er Communications, Inc	BK Radio Bundles x 8	\$ 20,999.63	
4127	Cal Net ATT	Phone	\$ 190.96	
4128	Capital One Public Funding	Loan #101026148	\$ 34,791.48	
4129	Carrot Top Industries	Nylon Flags x 2	\$ 292.40	
4130	Friedmans Home Improvement	Supplies		\$ 99.10
4131	Jill Melendy	Reimbursement-O'Dell License		\$ 85.00
4132	Kyle Bartlett	Reimbursement-Repair Auto Eject	\$ 24.02	
4133	Law Offices of William D. Ross	Legal	\$ 4,905.50	
4134	Liebert Cassidy Whitmore	Legal	\$ 2,057.00	
4135	Merrill, Arnone & Jones, LLP	Legal	\$ 180.00	
4136	Napa Auto Parts	Electrical Parts Repair	\$ 12.43	
4137	Occupational Health	Trainee Medical Tests	\$ 60.00	
4138	Peak Seasons	Price Tags - Tree Farm		\$ 42.10
4139	PG&E	Utilities	\$ 120.16	
4140	PRMD	Annual Groundwater Monitoring	\$ 224.00	
4141	Sebastopol Hardware Center	Supplies	\$ 26.37	
4142	US Bank VISA	Acct #****6219	\$ 3,766.57	
TOTAL: \$184,551.36			\$183,009.45	\$1,541.91

Graton Fire Protection District
Bill Payments for Liebert Cassidy Whitmore

Category	Itemized	Date	Total Check Amt.
Bill Pmt -Check	4134	11/30/2021	\$2,057.00
General	\$244.00		
Tripoli	\$539.00		
Sabrowsky	\$1,274.00		
Bill Pmt -Check	4106	10/29/2021	\$8,188.50
General	\$2,472.00		
Tripoli	\$1,519.00		
Sabrowsky	\$4,197.50		
Bill Pmt -Check	4054	09/15/2021	\$5,311.50
General	\$1,512.50		
Tripoli	\$2,108.00		
Sabrowsky	\$1,691.00		
Bill Pmt -Check	4038	09/14/2021	\$12,479.40
General	\$2,806.00		
Tripoli	\$3,676.90		
Sabrowsky	\$5,996.50		
Bill Pmt -Check	3989	08/10/2021	\$8,551.50
General	\$2,585.00		
Tripoli	\$587.50		
Sabrowsky	\$5,379.00		
Bill Pmt -Check	3949	07/13/2021	\$14,602.50
General	\$8,130.00		
Tripoli	\$2,189.50		
Sabrowsky	\$4,283.00		
Bill Pmt -Check	3905	06/08/2021	\$17,981.12
General	\$5,061.50		
Tripoli	\$7,774.12		
Sabrowsky	\$5,145.50		
Bill Pmt -Check	3877	05/11/2021	\$19,190.50
General	\$587.50		
Tripoli	\$12,214.40		
Sabrowsky	\$6,388.60		
Bill Pmt -Check	3844	04/13/2021	\$19,726.90
General/Other	\$3,261.70		
Tripoli	\$8,701.20		
Sabrowsky	\$7,764.00		
Bill Pmt -Check	3804	03/09/2021	\$2,785.00
General/Other	\$423.00		
Tripoli	\$1,367.50		
Sabrowsky	\$994.50		
Bill Pmt -Check	3773	02/09/2021	\$798.00
General/Other	\$798.00		
Bill Pmt -Check	3737	01/12/2021	\$2,829.00
Consortium - 2021	\$1,005.00		
General/Other	\$1,824.00		

OVER

**Graton Fire Protection District
Bill Payments for Liebert Cassidy Whitmore**

Category	Itemized	Date	Total Check Amt.
Bill Pmt -Check	3689	12/08/2020	\$1,670.00
General/Other	\$1,670.00		
Bill Pmt -Check	3641	11/10/2020	\$1,484.00
General/Other	\$1,484.00		
Bill Pmt -Check	3592	10/12/2020	\$2,066.00
General/Other	\$2,066.00		
Bill Pmt -Check	3355	03/10/2020	\$1,192.50
Consortium - 2020	\$1,192.50		

General/Other	\$34,925.20
Tripoli	\$40,677.12
Sabrowsky	\$43,113.60
Consortium-2 years	\$2,197.50

LCW Total
\$120,913.42

Graton Fire Protection District Profit & Loss Budget vs. Actual July through November 2021

	TOTAL		
	Jul - Nov 21	Budget	% of Budget
Ordinary Income/Expense			
Income			
10 · Taxes			
1000 · Property Taxes - CY Secured	0.00	880,000.00	0.0%
1001 · Property Taxes/Direct Charges	0.00	858,000.00	0.0%
1011 · Property Taxes - Admin Fee	0.00	-10,000.00	0.0%
1012 · Property Tax -CY Homeowner Relf	0.00	2,000.00	0.0%
1020 · Property Taxes -CY Supplemental	0.00	12,000.00	0.0%
1040 · Property Taxes -CY Unsecured	0.00	21,000.00	0.0%
1042 · Cost Reim-Coll Del CY Unsec	0.00	-500.00	0.0%
1060 · Property Taxes -PY Secured	0.00	-500.00	0.0%
1080 · Property Taxes -PY Supplemental	0.00	0.00	0.0%
1100 · Property Taxes -PY Unsecured	0.00	500.00	0.0%
1122 · Property Taxes - State Homeowne	0.00	3,000.00	0.0%
Total 10 · Taxes	<u>0.00</u>	<u>1,765,500.00</u>	<u>0.0%</u>
17 · Use of Money/Property			
1700 · Interest on Pooled Cash	0.00	150.00	0.0%
1701 · Interest Earned	0.00	400.00	0.0%
Total 17 · Use of Money/Property	<u>0.00</u>	<u>550.00</u>	<u>0.0%</u>
20 · Intergovernmental Revenues			
2400 · ST - Disaster Relief	179,885.10	171,000.00	105.2%
2440 · ST - HOPTR	0.00	0.00	0.0%
2500 · ST - Grants/Other	0.00	20,000.00	0.0%
2550 · SAFER Grant	52,380.28	150,000.00	34.92%
2589 · State Revenue - Strike Team	19,878.87	203,000.00	9.79%
Total 20 · Intergovernmental Revenues	<u>252,144.25</u>	<u>544,000.00</u>	<u>46.35%</u>
40 · Miscellaneous Revenues			
4020 · Tree Farm Revenue	38,113.04	80,000.00	47.64%
4021 · Sale - Real Property	0.00	15,000.00	0.0%
4040 · Miscellaneous Revenue	16,154.68	4,000.00	403.87%
4101 · Ins/Personal Damage Rebate	0.00	0.00	0.0%
4102 · Donations/Reimbursements	0.00	0.00	0.0%
4109 · Outdated/Cancelled Checks	0.00	0.00	0.0%
4600 · Sale of Fixed Asset	10,000.00		
Total 40 · Miscellaneous Revenues	<u>64,267.72</u>	<u>99,000.00</u>	<u>64.92%</u>
Total Income	<u>316,411.97</u>	<u>2,409,050.00</u>	<u>13.13%</u>
Gross Profit	316,411.97	2,409,050.00	13.13%
Expense			
50 · Salaries/Employee Benefits			
5910 · Payroll Expenses	290,671.59	540,000.00	53.83%
5911 · Reimbursement- Calls/Drills	18,308.00	50,000.00	36.62%
5912 · Pay-Strike Team	4,416.91	69,168.00	6.39%
5913 · Reimbursement- Boards/Comms	1,000.00	3,000.00	33.33%
5914 · Pay- Administrative Payroll	0.00	32,400.00	0.0%

Graton Fire Protection District Profit & Loss Budget vs. Actual July through November 2021

	TOTAL		
	Jul - Nov 21	Budget	% of Budget
5915 · Pay-Stipend	1,466.05	120,450.00	1.22%
5916 · Overtime	0.00	86,400.00	0.0%
5917 · Sleeper Reimbursement	11,505.00	29,200.00	39.4%
5918 · Independent Contractor	0.00	3,000.00	0.0%
5923 · Retirement- CalPERS	90,076.32	121,600.00	74.08%
5924 · Retirement- 457 Plan	0.00	8,000.00	0.0%
5925 · FICA (Medicare/SS)	0.00	16,495.00	0.0%
5930 · Health Insurance	26,446.32	69,295.00	38.17%
5931 · Disability Insurance	870.00	2,088.00	41.67%
5940 · Workers Comp	10,514.00	67,210.00	15.64%
Total 50 · Salaries/Employee Benefits	455,274.19	1,218,306.00	37.37%
60 · Supplies and Services			
6020 · Clothing/Personal	11,578.24	40,000.00	28.95%
6040 · Communications	26,228.99	46,000.00	57.02%
6080 · Household Expense	1,656.60	5,000.00	33.13%
6100 · Liability Insurance	38,230.74	40,000.00	95.58%
6140 · Equipment Maintenance	3,617.95	20,000.00	18.09%
6155 · Vehicle Maintenance	8,560.39	55,000.00	15.56%
6180 · Building Maintenance	24,241.03	34,000.00	71.3%
6190 · Landscape Services	1,642.18	12,000.00	13.69%
6261 · Medical Supplies	3,662.78	24,000.00	15.26%
6280 · Memberships	285.00	3,000.00	9.5%
6400 · Office Expense	6,218.23	12,000.00	51.82%
6521 · County Services	0.00	0.00	0.0%
6526 · Dispatch Services	0.00	0.00	0.0%
6536 · Bank Fees	25.00	0.00	100.0%
6587 · LAFCO	1,660.00	1,660.00	100.0%
6610 · Legal Services	73,413.92	120,000.00	61.18%
6630 · Audit Services	6,000.00	11,000.00	54.55%
6800 · Public/Legal Notices	331.00	500.00	66.2%
6820 · Rent/Lease Equipment	0.00	3,000.00	0.0%
6880 · Small Tools/Instruments	2,735.63	40,000.00	6.84%
6883 · Fire Equipment	0.00	0.00	0.0%
7000 · Tree Farm Expense	19,033.53	70,000.00	27.19%
7005 · Election Expense	0.00	15,000.00	0.0%
7120 · In-Service Training	9,027.22	40,000.00	22.57%
7150 · Recognition/Award	1,568.97	500.00	313.79%
7201 · Gas/Oil	8,329.39	20,000.00	41.65%
7300 · Transportation/Travel	3,373.19	5,000.00	67.46%
7303 · Private Car Expense	1,500.00	6,000.00	25.0%
7320 · Utilities	3,571.39	8,000.00	44.64%
Total 60 · Supplies and Services	256,491.37	631,660.00	40.61%
75 · Other Charges			
7910 · Long-Term Debt - Principal	0.00	141,000.00	0.0%

Graton Fire Protection District Profit & Loss Budget vs. Actual July through November 2021

	TOTAL		
	Jul - Nov 21	Budget	% of Budget
7930 · Long-Term Debt - Interest			
Apparatus Debt - Principal	0.00	100,000.00	0.0%
7930 · Long-Term Debt - Interest - Other	34,791.48	72,000.00	48.32%
Total 7930 · Long-Term Debt - Interest	34,791.48	172,000.00	20.23%
Total 75 · Other Charges	34,791.48	313,000.00	11.12%
Total Expense	746,557.04	2,162,966.00	34.52%
Net Ordinary Income	-430,145.07	246,084.00	-174.8%
Other Income/Expense			
Other Expense			
85 · Capital Assets			
8560 · New Equipment	0.00	40,000.00	0.0%
Total 85 · Capital Assets	0.00	40,000.00	0.0%
Total Other Expense	0.00	40,000.00	0.0%
Net Other Income	0.00	-40,000.00	0.0%
Net Income	-430,145.07	206,084.00	-208.72%

ROSTER, ALARMS
& DRILLS

Request for Portable Radios to be surplused

These are outdated portable radios and are not worth selling to their limited capabilities. 3 of the 4 are in need of repair.

The radios will be wiped clean of all frequencies previously programmed in.

MT2000	Motorola	MT2000	355CEC0416
--------	----------	--------	------------

MT2000	Motorola	MT2000	355CDG0007
--------	----------	--------	------------

MT2000	Motorola	MT2000	355CDG0003
--------	----------	--------	------------

MT2000	Motorola	MT2000	355CDG0005
--------	----------	--------	------------



Graton Fire Protection District

Post Office Box A, Graton, California 95444

www.gratonfire.com

ANNUAL ALARMS 2021-2022

Type	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	Totals
Assist/Service Call	2	4	7	7	3								23
Auto/Mutual Aid	13	5	12	11	7								48
Debris Fire					1								1
Fire Alarm	7	4	3	1	2								17
Gas Leak	1			1									2
Hazardous Condition	2	8	4	28	5								47
Haz-Mat													0
Investigation	5	2	2	4	3								16
Medical Aid	36	28	33	35	23								155
Other / Cancellations													0
Rescue													0
Structure Fire	1		1										2
Traffic Collision	3	1	4	8	4								20
Vegetation Fire	4	2		3									9
Vehicle Fire	3												3
Total	77	54	66	98	48	0	0	0	0	0	0	0	343

Prepared By: Capt. Darrell Kopriva



Graton Fire Protection District

Post Office Box A, Graton, California 95444

www.gratonfire.com

Drill & Activity Reports

OCT 2021

#	Date	Description	Type
1)	10/06	Apparatus Committee Meeting	S
2)	10/07	Auto Extrication	R
3)	10/14	Vehicle Stabilization	R
4)	10/16	LARRO (Low Angle Rope Rescue Operations)	S
5)	10/17	LARRO (Low Angle Rope Rescue Operations)	S
6)	10/21	Auto Extrication	R
7)	10/23	LARRO (Low Angle Rope Rescue Operations)	S
8)	10/25	Apparatus Committee Meeting	S
9)	10/28	Auto Extrication	R

(DW) Duty Weekend
(R) Regular Drill
(S) Special Drill
(T) Trainee Drill



Graton Fire Protection District

Post Office Box A, Graton, California 95444

www.gratonfire.com

ROSTER

#	Name	Rank	CDL	Cell	Home	Wk/Pgr/Other
1	Bill Bullard	8400 Chief / EMT	B	292-7286	887-8484	
2		8401				
3	Robert Sabrowsky	8402 Asst Chief / EMT	B	486-8481	823-5725	
4	Josh Skikos	8403 Asst Chief	C	529-0383	829-4522	W
5	Darrell Kopriva	8404 Captain	C+	486-3775	536-9992	W 576-1371
6	Ian Muskar	8405 Captain / EMT	A	396-1147		
7	Lindsay Cruckshank	8406 Captain	C+	696-6049	869-5616	W 823-1542
8	Dustin Blumenthal	Engineer / EMT	C+	490-2626		
9	Kyler Walker	Engineer / EMT	B	328-8234		
10	Dusty Parker	Engineer / EMT	B	953-0581		
11	Sapphire Alvarez	Firefighter / EMT	B	478-4908		
12	Zach Colenzo	Firefighter	C	292-9739		
13	Shane Spelman	Firefighter / EMT	C+	494-0929	829-1934	
14	Jonathan Preciado	Firefighter / EMT	C	480-5010		
15	Matt Skinner	Firefighter	C+	530-680-1046		
16	Jacob Mual	Firefighter / EMT	C+	721-4817		
17	Matt Miller	Firefighter / EMT	C	569-6301		
18	Levi DeCarly	Firefighter / EMT	C	483-3280		
19	Chaz Mathias	Firefighter	C	480-0213		
20	Kyle Bartlett	Firefighter / EMT	C+	490-6077		
21	Ryan Fernandez	Firefighter / EMT	C	332-6585		
22	Jenna Dunbar	Firefighter / EMT	C	805-400-8589		
23	Sam Ballenger	Firefighter	C	393-9080		
24	Evan Jacobs	Firefighter	C	490-9491	829-1161	
25	Jeremiah Mahan	Firefighter / EMT	C	217-1484		
26	Kristen Cattell	Firefighter / EMT	C	799-2432	823-8454	
27	Emily Fuller	Firefighter	C	799-7848		
28	Mathias Bonse	Firefighter	C	326-5694		W 577-4732
29	Lia Liskey	Firefighter	C	326-1969		W 721-4402
30	Angel Cuevas	Firefighter	C	843-9581		
31	Eddie Castenda	Trainee	C	484-0004		
32	Faith Neely	Trainee	C	888-9338		
33	Aidan Runyon	Trainee	C	570-5391	544-4166	
34	Trevor Morrison	Trainee	C	494-9708	576-1086	
	Bob Maddocks	Vice President		888-4020	823-9575	
	Mario Cesaretti	Treasurer		591-5600	823-9400	
	Jason Nunes	Member		849-1311		
	Scott Fisher	Member		529-4483	829-9344	
	Carla Peterson	Member		360-5857	823-5850	

GFPD Business Phone Number	823-8400
GFPD Fax Number	823-7251
Graton Firefighters Association Phone Number	823-8400 x120
Graton Fire Administrative Assistant, Jill Melendy	372-4389
Graton Fire Tree Farm/Heather O'Dell	322-2091
Graton Fire Investigator/John Teague	483-1433