



## Albion Little River Fire Protection District

# REGULAR MEETING AGENDA

Wednesday, May 11, 2016, 7:00 pm, Albion School, 30400 Albion Ridge Road, Albion, CA

1. **Call to order and determination of a quorum:**
2. **Motion by Secretary Alan Taeger to adopt agenda:**
3. **Public communication to the board:** Members of the public may address the board on any matter within the jurisdiction of the board; however, no action will be taken on items not on the agenda. Individuals wishing to address the board regarding items on the agenda may do so when the agenda item is presented.
4. **Chiefs report:**
5. **Consent calendar:** The following consent items are expected to be routine and non-controversial, and will be acted on by the board in a single action without discussion unless a request is made by a board member or a member of the public to move an item for discussion or separate action.
  - a. **Approval of the April 20, 2016 rescheduled regular meeting minutes.**
  - b. **Acceptance of the monthly correspondence report.**
  - c. **Acceptance of the March, 2016 financial report.**
  - d. **Motion by Director Mike Issel to accept Organizational Development & Strategic Planning Project Proposal prepared for ALRFPD by Heather Paulsen Consulting for the contract fee of \$5,000.00 and approve Initial payment of \$1,500.00 per terms of proposal. (Fees to be paid from \$5,000.00 Community Foundation grant received for the purpose at an April 13, 2016 grant awards ceremony.)**
  - e. **Motion by Mike Issel to acknowledge receipt of donated Seagrave Type I fire engine, approve draft thank you letter to donors and approve chief's recommendation to integrate the donated apparatus above into district fleet inventory.**
  - f. **Motion by Director Alan Taeger to approve provision of services from West Coast Landscaping and Bobcat Service for repair of fence along west property line of Station 810 to district specifications for the quoted price of \$725.00 pending submittal of license information and certificate of insurance.**
  - g. **Motion by Director Alan Taeger to approve provision of services from West Coast Landscaping and Bobcat Service for mowing and property maintenance at all district properties as described in quote for \$1,405.00 plus debris disposal fees pending submittal of license information and certificate of insurance.**
6. **Unfinished Business for discussion and possible action:**
  - a. **Acceptance of the February, 2016 financial report.** (Pulled from April 20, 2016 meeting consent calendar for discussion and possible revision by Director Issel and subsequently tabled for future consideration.)
  - b. **Motion by Director Mike Issel to Direct financial officer to provide a current financial report package (conforming to examples referenced in packet) to Director Michael Issel for immediate submission to loan agencies to facilitate acquisition of financing quotations for vehicle lease/purchase and Station 811 construction.**
  - c. **Discussion:** Consider changes to bookkeeper duties and financial reports. (Tabled for future consideration at the April 20, 2016 meeting.)
7. **New Items for discussion and possible action:**
  - a. **Discussion:** Consider changes to the duties of the members of the board of directors.
  - b. **Motion by Director Alan Taeger to transfer US Mail pickup, distribution, recording and notification from the duties of the chief to the duties of the board secretary.**

- c. Motion by Director Alan Taeger to assign and authorize a committee chair move all district records, files, manuals, office equipment, office furniture, file cabinets, office cabinets, etc. (including exercise equipment) currently located at Station 811 to Station 810; set up the east end of the meeting room at Station 810 (away from the kitchen area) as an office space for organization of district and fire department records and paperwork of all kinds; re-establish internet connectivity at Station 810; port existing AT&T district telephone number to a VOIP telephone at Station 810 and establish a new ATT landline phone number at Station 811 for operations use; establish a functioning dedicated office, including computer(s) and multifunction printer/scanner/copier to be available for district and fire department use; place exercise equipment in the equipment storage section of Station 810.
  - d. Motion by Director Alan Taeger to assign and authorize a committee chair to identify and isolate all records and materials belonging to Albion Little River Volunteer Fire Department, Inc. that do not accrue to ALRFPD; notify agent(s) of Albion Little River Fire Department, Inc. to remove these items from district premises within thirty days. Thirty days after notification dispose of any remaining ALRVFD, Inc. materials left in district possession at the district's discretion.
  - e. Motion by Director Alan Taeger to authorize a Measure M Defense Committee Chair to consult with district counsel on Measure M litigation defense strategies.
8. Committee reports:
- a. Compressed air foam system – Issel
  - b. Station 811 building modifications – Issel
  - c. Mendocino Association of Fire Districts – Taeger
  - d. Parcel tax appeals – Roat, Wolfe
  - e. Station 813 easement – Roat
9. Directors Discussion:
- a. Director Chris Skyhawk: Discuss FY 20114-2015, FY 2015-2016 bi-annual audit RFP solicitation.
  - b. Director Mike Issel: Discuss setting a fixed time to adjourn meetings.
  - c. Non agenda items of board concern.
10. Adjournment:

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

## **Fire Chief's Report, 1 May, 2016, by Ted Williams**

### **• Incident Log**

#### **• 2016003451 04/03/2016 1740**

- MEDICAL DELTA; 40927 LITTLE RIVER AIRPORT RD, LITTLE RIVER
- Ted Williams
- Marshall Brown
- John Oakley (8130)
- Andrea Pennebaker (8130)
- Sam Levine
- Steve Crowningshield
- John Crowningshield (8132)
- Andrew Crowningshield (8132)
- Bob Hedman
- On Scene: 1752
- Available: 1820

#### **• 2016003474 04/04/2016 0943**

- MEDICAL DELTA: 5371 ALBION LITTLE RIVER RD, LITTLE RIVER
- John Oakley (8130)
- Andrea Pennebaker (8130)
- On Scene: 0955
- Available: 0959

#### **• 201603497 04/04/2016 1748**

- MEDICAL BRAVO; 27600 ALBION RIDGE ROAD, ALBION
- Marshall Brown (8130)
- Serena Randolph (8130)
- On Scene: 1802
- Available: 1837

#### **• 201603642 04/08/2016 0144**

- MEDICAL DELTA; 43300 LITTLE RIVER AIRPORT RD. #63, LITTLE RIVER
- John Oakley (8130)
- Andrea Pennebaker (8130)
- Sam Levine
- Ted Williams
- On Scene: 0158
- Available: 0238

#### **• 201603800 04/12/2016 1230**

- MEDICAL/WATER RESCUE; ALBION BRIDGE, ALBION
- Ted Williams (IC)
- Marshall Brown (Ops)
- John Oakley (water)
- Andrea Pennebaker (water)
- Jaime Placido (water)
- Steve Crowningshield (water)
- Arrow Pierce
- Serena Randolph
- Debbi Wolfe

- Michael Rees (cliff)
- Sam Levine
- Mendocino FD mutual aid, 2 USCG helos, Henry 1, CalStar 4 helos
- On Scene: 1252
- Available: 1735
- **201603942 04/15/016 1712**
  - HAZARDOUS CONDITIONS; HWY 128, MP 2.25, ALBION
  - Steve Wolfe
  - John Oakley (8162)
  - Daniel Gates (8162)
  - Andrea Pennebaker
  - Jaime Placido
  - Ted Williams
  - On Scene: 1718
  - Available: 1733
- **201603947 04/15/2016 1837**
  - WATER RESCUE; STATION 810, ALBION
  - Ted Williams
  - John Oakley
  - Michael Rees
  - Sam Levine
  - Arrow Pierce
  - On Scene: 1929
  - Available: 2003
- **201604147 04/21/2016 1700**
  - MEDICAL, TRAFFIC COLLISION; SURFWOOD ESTATES/HWY 1, MENDOCINO
  - In Mendocino District, reported by John Oakley who was on scene.
  - 201604153 04/21/2016 2007
  - DEBRIS FIRE; 43001 LITTLE RIVER AIRPORT RD, LITTLE RIVER
  - Ted Williams (8191)
  - Marshall Brown (8162)
  - Andrea Pennebaker (8190)
  - Michael Rees
  - Jaime Placido (8170)
  - Tony Oakley
  - Kevin Spring
  - On Scene: 2029
  - Available: 2300
- **201604450 04/29/2016 2212**
  - PUBLIC ASSISTANCE 43300 LITTLE RIVER AIRPORT RD, #104, LITTLE RIVER
  - Andrea Pennebaker
  - Marshall Brown (8132)
  - Kevin Spring
  - Ted Williams

- On Scene: 2223
- Available: 2300
- **20160447304/30/20161353**
  - WATER RESCUE; NAVARRO BEACH, ELK
  - Ted Williams
  - John Oakley
  - Marshall Brown
  - Andrea Pennebaker
  - Citlali Calvillo
  - Call Canceled 1357
- **Training**
  - **04/06/2016 – CHP Safety Training – CHP - Station 840 MVFD (3 Hours)**
    - *Traffic control didactic*
    - Andrew Crowningshield, Debbi Wolfe, Kevin Spring, Michael Issel, Scott Roat, Serena Randolph, Steve Wolfe, Ted Williams, Tony Oakley
  - **04/13/2016 – Operations Meeting – Station 811 ALRFPD (2.5 Hours)**
    - *Incident review*
    - Andrea Pennebaker, Arrow Pierce, Craig Hathaway, Dan Gates, John Crowningshield, Marshall Brown, Michael Rees, Robert Hedman, Sam Levine, Steve Crowningshield, Steve Wolfe
  - **04/27/2016 – Structure Fire Drills/Hose Cleaning – Rees/Brown - Station 811 ALRFPD (3 Hours)**
    - *Objectives*
      - *Properly engineer water out of Engine 8162*
      - *Wash hose safely so it doesn't deteriorate*
      - *Draft water from a water source other than the fire engine*
    - Andrea Pennebaker, Ben Jackson, Bob Hedman, Citlali Cavillo, Craig Hathaway, Dan Gates, Debbi Wolfe, Jamie Placido, John Crowningshield, Kevin Spring, Marshall Brown, Michael Rees, Sam Levine, Steve Crowningshield, Steve Wolfe, Ted Williams
- **Development**
  - Donated 1989 Seagrave structure engine was received. Williams drove the truck back to district from Windsor fire, where Peter Nolan's driver was able to hand off.
- **Maintenance**
  - **Jetskis**
    - Parts on order for starter switch
    - Lights on order for both skis
  - **Engine 8170**
    - Replaced lights
    - installed wye on front plumbing
  - **SCBAs**
    - batteries changed
  - **Engine 8181**
    - truck check by John Oakley
  - **Tender 8192**
    - truck check by John Oakley

- **Rescue 8132**
  - truck check by John Oakley
- **Engine 8170**
  - truck check by John Oakley
- **Engine 8171**
  - truck check by Andrea Pennebaker
- **Engine 8163**
  - truck check by Michael Rees
- **Tender 8190**
  - DOT inspection completed by Fort Bragg Diesel



## Albion Little River Fire Protection District

# RESCHEDULED REGULAR MEETING MINUTES

Wednesday, April 20, 2016, 7:00 pm, Albion School, 30400 Albion Ridge Road, Albion, CA

1. **Call to order and determination of a quorum:** Meeting called to order at 7:01 pm by Vice President Michael Issel. Board members Alan Taeger, Debbi Wolfe, Scott Roat present. President Chris Skyhawk absent. Also present were Chief Ted Williams, Bookkeeper Sara Spring, Shirley Hollowed and Susie Kitahara of the Albion Little River Fire Auxiliary, and one member of the public.
2. **Public communication to the board:** None.
3. **Report from Albion Little River Fire Auxiliary:** ALRFA members Shirley Hollowed and Susie Kitahara presented a request for ALRFPD board members to participate in the annual barbeque fundraiser to be held July 9, 2016. As part of their request they asked that the board be responsible for identifying and inviting special guests, who will be provided complimentary dinner tickets.
4. **Closed Session:** Adjourned to closed session at 7:10 pm for conference with Legal Counsel-Anticipated Litigation. Significant Exposure to Litigation-One Case. Gov. Code Section. 54956.9 (d)(2).
5. **Report of action taken in closed session:** Reconvened open session at 7:46 pm. No action to report.
6. **Consent calendar:** Item d. pulled from consent calendar by Debbi Wolfe for separate consideration. Item e. pulled from consent calendar by Michael Issel for separate consideration. Balance of consent calendar approved by unanimous vote of board members present on a motion by Alan Taeger.
  - a. **Approval of the March 9, 2016 regular meeting minutes.**
  - b. **Approval of the March 14, 2016 special meeting minutes.**
  - c. **Approval of the April 2, 2016 special meeting minutes.**
  - d. **Acceptance of the monthly correspondence report.** Debbi Wolfe requested that the facsimile of the thank you card and donation check be removed from the current meeting board packet. Report approved as amended by unanimous vote of board members present on a motion by Debbi Wolfe.
  - e. **Acceptance of the monthly financial report.** Michael Issel requested that the report be considered and discussed in conjunction with agenda item 8.e.
7. **Chiefs report:** Chief's written report included in meeting packet.
  - a. Michael Issel requested that written report be modified to include name of Peter Nolan as a donor of the fire engine.
  - b. Alan Taeger requested that the word "draft" at the top of the monthly chief's report be removed from the report if the report was indeed the final report for the meeting.
  - c. Chief Ted Williams reported that a donation to the district of an estate's physical assets was pending with an approximate assessed value of \$50,000. Details to follow at a future date.
8. **Items for consideration and possible action:**
  - a. **Strategic planning grant project:** Michael Issel proposed acceptance of a strategic plan proposal from Heather Paulsen Consulting from among three proposals considered. After discussion, item was tabled pending review of Heather Paulsen Consulting proposal by the rest of the members of the board.
  - b. **CSDA membership 2016 annual dues payment:** Dues payment made by bookkeeper prior to meeting. No action taken.
  - c. **Apparatus replacement lease-purchase financial report requirements:** Final specifications for a new Type I fire engine vetted by Chief Williams and the officers of the fire department were presented. Michael Issel presented two Pierce engine quotations: \$459,208.75 if 100% pre-payment made within 15 days of contract signing, or \$479,069.07 if Payment Due made at time of delivery. Alan Taeger made a motion to accept the specifications as presented and to confirm previous authorization for Michael

Issel to pursue options for financing the purchase. Motion passed by unanimous vote of board members present.

- d. **Donated Fire Apparatus:** Options discussed for donated 1989 Seagrave type I fire engine (put in use or liquidate). Further discussion to be continued when the donated apparatus is delivered to the district and can be evaluated for suitability of use by the fire department. No action.
- e. **Financial record keeping/audit:**
  - i. Consider changes to bookkeeper duties, financial reports formatting, bank statement reconciliation procedures. This item, along with item 6.e. above tabled pending consideration at a special meeting due to present meeting time constraints.
  - ii. Auditor selection for FY 2015-2016 bi-annual audit. Motion made by Debbi Wolfe, seconded by Scott Roat to retain current auditor for FY 2014-15, 2015-16 bi-annual audit. After discussion a substitute motion was made by Debbi Wolf, seconded by Alan Taeger to create a request for proposal (RFP) to solicit potential bidders for the audit. Substitute motion passed by unanimous vote of board members present. Debbi Wolf volunteered to create language for RFP.
- f. **Proposal to relocate district office from Station 811 to Station 810:** Proposal tabled until it can be determined whether office use of Station 810 is permitted by county authorities. Alan Taeger will investigate.
- g. **Proposal to notify Albion Little River Volunteer Fire Department, Inc. to remove records from district property:** Proposal tabled in conjunction with item 8.f. above.

#### 9. Committee reports:

- a. **Compressed air foam system – Issel:** System still needs to be calibrated. There are some warning lights on, diagnostic equipment no closer than San Rafael. Decision to be made whether need is great enough to take engine out of service and transport to diagnostic facility.
- b. **Station 811 building modifications – Issel:** Issel arranged a meeting with Bob Schlosser, architect and Lee Welty, engineer to consider possibility of reconfiguring existing Station 811 building. Alan Taeger also attended. Initial discussion focused on concept of accommodating three vehicles by moving Station 811 south facing bay doors to face westward and adding an additional southern bay. Rough estimates for such conversion construction costs ranged between ~\$200K to ~\$250K. Discussion then progressed to metal building construction alternatives, estimates for which might range between ~\$100K to ~\$150K. The concept of leaving Station 811 intact, while constructing a two vehicle bay metal building adjacent to 811 within the same footprint of our previously approved larger building construction site was offered. It was agreed to confirm metal building construction concept feasibility with county planning and building. Schlosser later confirmed by email that this option was acceptable. Issel will continue to work on cost estimates with a view towards bid preparation for such a project.
- c. **Mendocino Association of Fire Districts – Taeger:** Alan Taeger reported on an Association meeting earlier in the day where continuing negotiations between representatives of the association and an ad hoc committee of the county board of supervisors to obtain transparency and accountability of Prop 172 fund allocations to the county and funds potential distribution to county fire agencies was discussed. He also reported that the lawsuit against county counsel's prevention of processing a ballot measure to be submitted to the voters in November was continuing in California Supreme Court.
- d. **Parcel tax appeals – Roat, Wolfe:** No report.
- e. **Station 813 easement – Roat:** Scott Roat reported that he had spoken to Lee Sassen and numerous other people regarding the issue and that he had been unable to contact property owner Sherry Glaser.

#### 10. Directors Discussion:

- a. **Non agenda items of board concern:**
  - i. Scott Roat asked district counsel Terry Gross if she had an opinion on the pending bylaws revision personnel issues. Terry stated her initial recall of the issues concerning potential conflict between board involvement with hiring and firing of personnel and hearing of personnel grievances and that she would review the issues again and get back to the board with a more detailed written response.



- ii. Alan Taeger reported that he had contacted Earl Latham, trustee of the property the district leases for Station 810 to ask him if he would approve the district replacing the existing fallen down redwood board fence (reported in the minutes of the March 9, 2016 regular meeting) with a wire fence supported by steel tee posts. Earl said he did not like the idea and would prefer that we prop up the existing fence as best we could. Alan said that he then wrote a scope of work to repair the existing fence (estimate < \$1,000.00) and submitted it to Chief Ted Williams with a request for him to seek a quote for repairs from among potential qualified firefighter contractors. Chief Williams then reported that there were no firefighter contractors who qualified (lack of required liability and/or workers compensation insurance). Alan said that he would attempt to find a qualified contractor to complete the repairs.
- iii. Alan Taeger reported that he had received the district PO Box key from Chief Ted Williams after agreeing with Chief Williams' recommendation that due to pending litigation and the wisdom of logging incoming correspondence the board secretary should be the one to pick up and distribute mail.
- iv. Alan Taeger reported that he is planning to be travelling out of district for the period from approximately May 15, 2016 to June 15, 2016.

**11. Adjournment:** 10:12 pm by unanimous vote of the board members present on a motion by Alan Taeger.



## REGULAR MEETING MAY 11, 2016 CORRESPONDENCE REPORT

- April 15, 2016 -Received "Notice of Public Hearing" by USPS from Mendocino County Department of Planning and Building to "review and consider an amendment of the Coastal Zoning Code... to modify the permit process for certain types of wireless communications facilities". Hearing scheduled for Thursday, May 19, 2016, 9:00 am in the Board of Supervisors chambers.
- April 24, 2016 -President Chris Skyhawk responded and reported online to the United States Department of Commerce Economics and Statistics Administration 2017 Census of Governments Government Units Survey.
- April 29, 2016 -Received letter by USPS from California Special Districts Association with ballot for vote of approval of 2016 Proposed Bylaws Amendments.  
-Received postcard by USPS directed to Sara Spring with offer of free online SB272 compliance webinar to help districts with online compliance. See at [getstreamline.com](http://getstreamline.com).
- April 30, 2016 -Received letter by USPS from Governor's Office of Emergency Services directed to Chief with annual salary survey.  
-Received mailer by USPS from "Drive Savers" directed to Chief offering data recovery solutions.
- May 3, 2016 -Received package by USPS from Mendocino County Assessor containing FY 2016-2017 special parcel tax assessment print-out and DVD along with a billing statement for same. Total FY 2016-2017 preliminary special parcel tax assessment \$192,107.66
- May 4, 2016 -Received telephone message from Tim Holman of the Mendocino County Assessor's Office reporting that FY 2016-2017 special parcel tax assessment reports have been mailed to the district.
- May 5, 2016 -Board Secretary Alan Taeger sent an email to [clerk@mendolafco.org](mailto:clerk@mendolafco.org) with an update of ALRFPD board contact information.
- May 9, 2016 -Received package by USPS from Law Office of Mark A. Vickness with a notice of "Employees Claim of Workers Compensation Benefits" and "Application for Adjudication of Claim", including a copy of an attorney disclosure statement.



**California Special  
Districts Association**

*Districts Stronger Together*

**MEMORANDUM**

**DATE:** April 29, 2016

**TO:** California Special Districts Association (CSDA) Voting Members

**FROM:** Bill Nelson, CSDA Board President  
Neil McCormick, Chief Executive Officer

**SUBJECT:** Proposed CSDA Bylaws Updates

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The CSDA Board of Directors has approved recommended updates to the CSDA Bylaws to bring forward to CSDA voting members for consideration.

Highlights to the recommended updates include:

- General clean-up to reflect updates and organizational changes over the last two years
- Clarifying language to the CSDA Board nomination and election process to allow for electronic voting
- Clarifying language for the inclusion of electronic communication related to the CSDA Bylaws amendments

The full proposed changes to CSDA's Bylaws are indicated in mark-up form for your review and can be found online at [www.csda.net/bylaws](http://www.csda.net/bylaws).

As a voting member in good standing, once your district has reviewed the proposed CSDA Bylaws updates, please use the enclosed official ballot to cast your vote by mail in favor or not in favor of the changes.

**Completed ballots must be received by Friday, June 24, 2016 at 5:00 PM to be counted.** Only official and fully completed ballots returned via regular mail to the CSDA office will be counted. The results of the Bylaws ballot will be announced in the CSDA e-News and on the CSDA website. If approved by the membership, the updated Bylaws will take effect on July 1, 2016.

If you have any questions or require printed copies, please contact Charlotte Lowe, Executive Assistant at [charlottel@csda.net](mailto:charlottel@csda.net) or (916) 442-7887.

**Thank you for your participation and continued support of CSDA!**



California Special  
Districts Association  
*Districts Stronger Together*

MAIL BALLOT FOR PROPOSED  
BYLAWS AMENDMENT

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## Shall the 2016 Proposed CSDA Bylaws Amendments be Adopted?

- Yes  
 No

CSDA Member District Name: \_\_\_\_\_

Authorized Signature: \_\_\_\_\_  
(GM or Board President)

View current CSDA Bylaws and proposed new bylaws at [csda.net/bylaws](http://csda.net/bylaws)

Must be received by June 24, 2016. CSDA, 1112 I Street, Suite 200, Sacramento, CA 95814

(If you require a hard copy of either of the above listed bylaws or have questions, please call Charlotte Lowe, CSDA Executive Assistant at (877) 924-CSDA.) If approved, bylaws will become effective July 1, 2016.

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**CSDA**

**California Special Districts Association**

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*Rcvd 29 Apr 16*

Alan Taeger  
Secretary  
Albion-Little River Fire Protection District  
PO Box 634  
Albion, CA 95410-0634



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ALBION LITTLE RIVER FIRE PROTECTION DISTRICT  
BUDGET OVERVIEW WORKSHEET

UPDATED	5/5/2016	2013-2014	PER 9/30/14	2014-2015	12/9/2015	2015-2016	3/31/2016
CODE #	DESCRIPTION	RVSD 10/10/13	ACTUAL	RVSD 5/18/15	ACTUAL	RVSD 5/18/15	ACTUAL
	<b>REVENUE</b>						
821110	CURRENT SECURED TAX	72,466.00	72,959.35	\$ 73,985.00	\$ 73,901.91	\$ 75,521.00	\$ 42,305.93
821120	CURRENT UNSECURED TAX	2,481.00	2,586.68	\$ 2,548.00	\$ 2,374.71	\$ 2,879.00	\$ 2,422.32
821130	SB 813 SUPPLEMENTAL TAX	0.00	237.29	\$ 94.00	\$ 540.58	\$ 370.00	\$ 496.63
821210	PRIOR SECURED PROPERTY TAX	150.00	(127.04)		\$ (132.31)		
821220	PRIOR UNSECURED PROPERTY TAX	0.00	61.46	\$ 75.00	\$ 161.72	\$ 99.00	\$ 37.63
821300	SPECIAL TAX (FIRE ASSESSMENTS)	81,880.00	81,880.00		\$ 82,880.00	\$ 188,000.00	\$ 104,925.46
821600	TIMBER YIELD TAX	187.00	200.02	\$ 207.00	\$ 277.85	\$ 210.00	\$ 219.14
821700	HIGHWAY PROPERTY RENTAL		5.60				
824100	INTEREST	900.00	923.38		\$ 666.91		\$ 622.28
825481	HOMEOWNER PROPERTY TAX RELIEF	400.00	749.34	\$ 749.00	\$ 749.80	\$ 750.00	\$ 365.08
825490	STATE OTHER						
826140	ELECTION SERVICES						
827500	SALE OF FIXED ASSETS		3,550.00			\$ -	
827700	OTHER		3,790.01		\$ 1,585.98	\$ -	\$ 904.00
827702	INSURANCE PAYMENT					\$ -	
	<b>TOTAL REVENUE</b>	158,464.00	166,816.09	\$ 77,658.00	\$ 163,007.15	\$ 267,829.00	\$ 152,298.47
	<b>APPROPRIATIONS</b>						
861014	MISCELLANEOUS EMPLOYEE BENEFITS	0.00	-120.00	\$ -		\$ 2,500.00	\$ 1,226.00
861035	WORKERS COMPENSATION INSURANCE	9,000.00	8,452.00	\$ 9,342.00	\$ 9,342.00	\$ 9,097.00	\$ 9,097.00
862050	CLOTHING & PERSONAL ITEMS	30,000.00	11,068.78	\$ 18,750.00	\$ 1,702.27	\$ 15,000.00	\$ 1,979.36
862060	COMMUNICATIONS	4,000.00	5,191.92	\$ 4,000.00	\$ 3,739.71	\$ 4,000.00	\$ 2,104.71
862080	FOOD	1,500.00	1,650.67	\$ 1,500.00	\$ 494.76	\$ 1,500.00	\$ 175.55
862101	INSURANCE - GENERAL	8,500.00	8,962.00	\$ 10,675.00	\$ 10,675.00	\$ 9,837.00	\$ 9,837.00
862120	MAINTENANCE - EQUIPMENT	30,000.00	21,677.08	\$ 20,000.00	\$ 21,437.47	\$ 40,000.00	\$ 28,906.29
862130	MAINTENANCE - STRUCTURES & GROUNDS	4,500.00	8,629.94	\$ 11,000.00	\$ 10,928.51	\$ 11,000.00	\$ 1,877.01
862140	MEDICAL, LAB SUPPLIES	9,000.00	9,545.78	\$ 8,750.00	\$ 3,731.28	\$ 9,000.00	\$ 2,989.13
862150	MEMBERSHIPS	3,700.00	1,062.00	\$ 1,500.00	\$ 765.00	\$ 1,500.00	
862170	OFFICE EXPENSE	3,500.00	1,096.35	\$ 1,200.00	\$ 484.41	\$ 2,600.00	\$ 824.05
862181	AUDITING & FISCAL SERVICES	10,850.00	9,864.14	\$ 8,500.00	\$ 7,408.53	\$ 15,000.00	\$ 9,300.26
862184	ARCHITECT & ENGINEERING SERVICES (811)						
862185	MEDICAL, DENTAL SERVICES	7,000.00	1,200.44	\$ 7,000.00	\$ 440.00	\$ 2,000.00	\$ 350.00
862187	EDUCATION & TRAINING	8,000.00	11,894.17	\$ 10,000.00	\$ 3,911.78	\$ 10,000.00	\$ 4,512.37
862189	PROFESIONAL & SPECIAL SERVICES - OTHER	3,000.00	2,080.00	\$ 2,600.00	\$ 720.00	\$ 15,000.00	\$ 7,172.04
862210	RENTS & LEASES BUILDINGS & GROUNDS	50.00	50.00	\$ 50.00	\$ 50.00	\$ 100.00	
862220	SMALL TOOLS & SUPPLIES	2,000.00	1,217.51	\$ 2,000.00	\$ 1,931.62	\$ 9,000.00	\$ 2,772.35
862231	ELECTION SUPERVISION & SERVICES	400.00		\$ 3,500.00	\$ 1,935.15	\$ 3,500.00	\$ 342.50
862250	TRANSPORTATION & TRAVEL	29,500.00	19,517.42	\$ 29,000.00	\$ 16,411.30	\$ 20,000.00	\$ 2,103.45
862260	UTILITIES	6,640.00	4,348.79	\$ 5,000.00	\$ 4,770.63	\$ 5,000.00	\$ 2,903.37
863113	PAYMENTS TO OTHER GOVT AGENCIES	5,300.00	347.46	\$ 4,000.00	\$ 1,473.60	\$ 2,500.00	\$ 1,586.50
864360	STRUCTURES & IMPROVEMENTS	35,000.00	33,700.00	\$ 7,000.00	\$ 658.19	\$ 40,000.00	\$ 33.96
864370	EQUIPMENT	46,650.00	29,674.81	\$ 15,600.00	\$ 19,063.91	\$ 100,000.00	\$ 12,382.56
	<b>TOTAL APPROPRIATIONS</b>	258,090.00	191,111.26	180,967.00	122,075.12	328,134.00	102,475.46

8:14 PM

05/05/16

Accrual Basis

**Albion Little River Fire Protection District**  
**Balance Sheet**  
**As of March 31, 2016**

	<u>Mar 31, 16</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
Building Fund - Checking	10,642.15
County Held Funds	314,987.42
District Checking	29,892.48
Fire Department - Donations	123,916.29
<b>Total Checking/Savings</b>	<u>479,438.34</u>
<b>Total Current Assets</b>	479,438.34
<b>Fixed Assets</b>	
Accumulated Depreciation	-611,890.00
Building & Improvements	322,400.00
Construction-in-Progress	81,152.00
Firefighting Equipment	503,254.00
Land	125,683.00
<b>Total Fixed Assets</b>	<u>420,599.00</u>
<b>TOTAL ASSETS</b>	<b><u>900,037.34</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Credit Cards</b>	
Bank of the West Credit Card	281.51
<b>Total Credit Cards</b>	<u>281.51</u>
<b>Total Current Liabilities</b>	<u>281.51</u>
<b>Total Liabilities</b>	281.51
<b>Equity</b>	
Opening Balance Equity	588,887.94
Retained Earnings	252,159.31
Net Income	58,708.58
<b>Total Equity</b>	<u>899,755.83</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>900,037.34</u></b>

8:10 PM

05/05/16

Accrual Basis

**Albion Little River Fire Protection District**  
**Profit & Loss Detail**  
 March 2016

Type	Date	Num	Name	Memo	Class	Amount
<b>Income</b>						
<b>82-1120-CURRENT UNSECURED TAX</b>						
Gene...	03/31/2016	30		REF	District	45.28
Total 82-1120-CURRENT UNSECURED TAX						45.28
<b>82-1130-SB813 SUPPLEMENTAL TAX</b>						
Gene...	03/04/2016	31		REF	District	-5.81
Total 82-1130-SB813 SUPPLEMENTAL TAX						-5.81
<b>82-7700-OTHER</b>						
Deposit	03/04/2016	1000...	Bank of The West	credit card rebate	District	200.48
Total 82-7700-OTHER						200.48
Total Income						239.95
Gross Profit						239.95
<b>Expense</b>						
<b>86-2060-COMMUNICATIONS</b>						
<b>INTERNET SERVICE</b>						
<b>Comcast</b>						
Check	03/15/2016		Comcast	8155300570124362/815530057003...	District	80.71
Total Comcast						80.71
Total INTERNET SERVICE						80.71
<b>TELEPHONE</b>						
<b>ATT</b>						
Check	03/28/2016		AT&T	96075541735558/0301538359001/0...	District	141.43
Total ATT						141.43
<b>ECG</b>						
Check	03/10/2016		ECG Enhanced Comm...	2319611	District	14.58
Total ECG						14.58
Total TELEPHONE						156.01
Total 86-2060-COMMUNICATIONS						236.72
<b>86-2130-MAINTENANCE STRUCTURES</b>						
<b>Station 811</b>						
Check	03/09/2016	4259	Big River Rock Co.	1760	District	774.90
Total Station 811						774.90
Total 86-2130-MAINTENANCE STRUCTURES						774.90



8:10 PM

05/05/16

Accrual Basis

## Albion Little River Fire Protection District Profit & Loss Detail March 2016

Type	Date	Num	Name	Memo	Class	Amount
<b>86-2140-MEDICAL, LAB SUPPLIES</b>						
<b>Gasses</b>						
<b>Eureka Oxygen</b>						
Check	03/09/2016	4258	Eureka Oxygen Co	676366	District	109.40
			Total Eureka Oxygen			109.40
			Total Gasses			109.40
			Total 86-2140-MEDICAL, LAB SUPPLIES			109.40
<b>86-2170-DISTRICT OFFICE SUPPLIE</b>						
<b>Postage</b>						
Check	03/03/2016	4256	Ted Williams	mail fog machine	District	68.20
			Total Postage			68.20
			Total 86-2170-DISTRICT OFFICE SUPPLIE			68.20
<b>86-2181-AUDITING &amp; FISCAL SERVI</b>						
<b>Bi-Annual Independent Audit</b>						
Check	03/09/2016	4257	Pehling & Pehling	Balance due on Audit	District	1,900.00
			Total Bi-Annual Independent Audit			1,900.00
<b>86-2181-AUDITING &amp; FISCAL SERVI - Other</b>						
Credit...	03/28/2016			Service Charge	District	1.11
			Total 86-2181-AUDITING & FISCAL SERVI - Other			1.11
			Total 86-2181-AUDITING & FISCAL SERVI			1,901.11
<b>86-2185-MED AND DENTAL</b>						
<b>Firefighter Immunization</b>						
Check	03/09/2016	4260	Mendocino Coast Clinics	Serena	District	100.00
			Total Firefighter Immunization			100.00
			Total 86-2185-MED AND DENTAL			100.00
<b>86-2187-EDUCATION &amp; TRAINING</b>						
Check	03/03/2016	4255	Nathaniel Norling	Jan 20 and Feb Training	District	300.00
			Total 86-2187-EDUCATION & TRAINING			300.00
<b>86-2260-UTILITIES</b>						
<b>PG&amp;E</b>						
Check	03/14/2016		PG&E	0210095100-9	District	157.65
			Total PG&E			157.65
<b>Suburban Propane</b>						
Check	03/03/2016	4254	Suburban Propane	tank rent	District	60.00
			Total Suburban Propane			60.00

8:10 PM

05/05/16

Accrual Basis

**Albion Little River Fire Protection District**  
**Profit & Loss Detail**  
March 2016

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Class</u>	<u>Amount</u>
<b>Thompson Septic Service</b>						
Check	03/03/2016	4253	Thompson's PortaSepti...	1715, Airport	District	196.10
Total Thompson Septic Service						196.10
Total 86-2260-UTILITIES						413.75
Total Expense						3,904.08
<b>Net Income</b>						<b>-3,664.13</b>

# Organizational Development & Strategic Planning Project Proposal

Prepared for  
Albion Little River Fire Protection District (ALRFPD)  
Chris Skyhawk, Executive Director  
PO Box 634, Albion, CA 95410  
(707) 937-4295  
[board@albionfire.com](mailto:board@albionfire.com)  
[www.albionfire.com](http://www.albionfire.com)

By  
Heather Paulsen Consulting  
PO Box 1552, Fort Bragg, CA 95437  
(707) 397-0567  
[HPaulsen.PMP@gmail.com](mailto:HPaulsen.PMP@gmail.com)  
[www.hpaulsenconsulting.com](http://www.hpaulsenconsulting.com)

April 20, 2016

### **Purpose of Project:**

ALRFPD seeks to conduct a series of two workshops to build organizational capacity and to develop a Strategic Plan for ALRFPD. The services of a neutral Facilitator are sought to gather data, plan and conduct two workshops, develop a decision-making methodology with the ALRFPD Board of Directors, and deliver a comprehensive Strategic Plan based on input from the Board and a wide array of Key Stakeholders. The Strategic Plan is intended to be a living document to guide the decisions of the ALRFPD Board and the actions of the ALRFPD organization. The Facilitator is expected to partner with an assigned ALRFPD Steering Committee whose purpose is to ensure a successful outcome for this project.

This brief document outlines the Facilitator's proposed process, and when signed by both parties, serves as the formal Agreement for this engagement.

### **Scope of Project:**

This project will consist of the following phases/activities:

- *Initial Data Collection:* Facilitator will work with the Steering Committee to gather required ALRFPD data to be used in development of the two workshops. This includes development of a list of key stakeholders and a communications plan to keep key stakeholders informed throughout the project. The Steering Committee will review and suggest revisions to the interview and questionnaire content developed by Facilitator, and will schedule interviews and/or deliver questionnaires to key stakeholders. Interviews will be conducted by Facilitator, and all questionnaires shall be returned directly to Facilitator.
- *Data Review and Workshop Planning:* Steering Committee will review data compiled and analyzed by Facilitator, and work with Facilitator to develop workshop agendas based, in part, on this data. Steering Committee will coordinate with Facilitator to invite key stakeholders to workshops and assure their attendance.
- *Workshop #1, Organizational Development & Decision-Making Models:* This workshop will focus primarily on the Board of Directors and focus on team building and developing agreement on decision-making models to be used in the future to ensure that the Board's decisions "stick." Flipchart notes and votes from the workshop will be compiled by Facilitator into a Summary Report that will be delivered to and discussed with the Steering Committee.
- *Workshop #2, Strategic Plan Development:* This workshop will involve the Board of Directors and a broader set of key stakeholders, and will result in development of a shared vision and mission for ALRFPD, a SWOT analysis, and measurable goals and objectives. This information will be crafted into a Strategic Plan by the Facilitator, to be reviewed and revised by the Steering Committee. Following revision, the Facilitator and Steering Committee will present the Strategic Plan to the Board of Directors.

### **Deliverables:**

- Facilitator will prepare aggregate **results and analysis of Interviews and Questionnaires** completed by the Board and Key Stakeholders.
- Facilitator will facilitate an **Organizational Development Workshop** and **Summary Report** focused on the ALRFPD Board's teamwork and developing a decision-making model to ensure that Board decisions "stick."

- Facilitator will facilitate a **Strategic Planning Workshop** involving Board members and additional Key Stakeholders, the outcomes of which will be:
  - **Shared vision and mission** for ALRFPD
  - Identification of ALRFPD's strengths, weaknesses, opportunities and threats (**SWOT analysis**)
  - **Strategic Plan** with clear, measurable objectives
- Presentation of **final Strategic Plan** to ALRFPD Board of Directors.

**Assumptions:**

- Mike Issel will serve as ALRFPD's project manager and principal point of contact for Facilitator for the duration of this project.
- The ALRFPD Steering Committee, in coordination with Facilitator, will schedule all project activities, identify Key Stakeholders, schedule interviews with and/or distribute Questionnaires to Key Stakeholders, reserve appropriate facilities for workshops, and ensure Key Stakeholder attendance at designated meetings.
- Facilitator will partner with Steering Committee to develop interview and questionnaire content to ensure that data collected is relevant to ALRFPD's desired outcomes.
- Facilitator will engage the services of a co-facilitator (at Facilitator's expense) to assist with running the workshops.
- Facilitator shall be permitted to list ALRFPD as a client on Facilitator's website.

**Timeline:**

This project will begin in April 2016, with specific dates to be determined by the Steering Committee and Facilitator once the project begins:

<b>Major Activities*</b>	<b>Participants</b>	<b>Approximate Timeline</b>
Project Kick-Off Meeting	Steering Committee, Facilitator	4/2016
Interviews and-or Questionnaires with Key Stakeholders	Facilitator, Board members, Key Stakeholders	4/2016 – 5/2016
Review of Aggregate Data from Interviews & Questionnaires	Steering Committee, Facilitator	5/2016
Organizational Development / Decision-Making Workshop	Board, Facilitator (& selected key stakeholders?)	6/2016
Review Results of Org. Dev. Workshop	Steering Committee, Facilitator	6/2016
Strategic Planning Workshop	Board, Steering Committee, Key Stakeholders, Facilitator	7/2016
Review Draft Strategic Plan	Steering Committee, Facilitator	8/2016
Strategic Plan Presentation	Board, Steering Committee, Facilitator	9/2016
Project Closure & Next Steps	Steering Committee, Facilitator	9/2016

\*Additional Steering Committee meetings may be scheduled as needed.

**Budget and Terms:**

The Facilitator's fee for this project is \$5000, payable as invoiced by Facilitator on the following schedule:

Initial Payment	\$1500	Due upon execution of Agreement
Second Payment	\$1500	Due upon completion of Org. Dev. Workshop
Final Payment	\$2000	Due upon presentation of Strategic Plan to Board

A Change Order is required to perform extra or changed work that is outside the scope of this Agreement. All approved Change Orders will be billed on a time and materials basis at a rate of \$125/hour.

If ALRFPD or Facilitator cancels this project prior to scheduled completion, without cause or for convenience, ALRFPD will be responsible for payment of invoices reflecting work accomplished up to the date of termination.

Facilitator is covered by insurance for all its operations, including automobile, professional liability and general liability insurance. Facilitator shall maintain certificates of insurance, and can provide copies of relevant policies if needed.

**Signature Block:**

This Project Proposal serves as the formal project Agreement upon signature by an authorized representative of ALRFPD and the Facilitator, effective on the date of the final signature.



\_\_\_\_\_  
ALRFPD Authorized Representative

Date: 20 April, 2016

\_\_\_\_\_  
Heather Paulsen, Facilitator

Date:



## Albion Little River Fire Protection District

May 11, 2016

Attention: Mr. Peter Nolan

Copy: Mr. John Danhaki  
Mr. Larry Muno

Gentlemen,

The Board of the Albion Little River Fire Protection District would like to thank you for your recent donation and delivery of the 1989 Seagrave Type 1 Structure Engine to our District. This most generous and thoughtful gift will help us secure the public safety of our District community into the foreseeable future.

As you may know, the only Structure Engine in our possession prior to your gift is a 1974 Van Pelt. It has been increasingly difficult for us to get parts for this declining 42 year old engine. Having a more recent and reliable Type 1 Engine is critical in our efforts to fight structure fires. It also guarantees the ability of District residents to get insurance policies to cover their homes.

Your donation insures that we have redundancy and reliability while we complete appropriation of measure M funds towards the acquisition of modern apparatus. On behalf of all residents in our District, we thank you.

Sincerely Yours,  
Albion Little River Fire Protection District Board of Directors

Chris Skyhawk

Michael Issel

Alan Taeger

Debbi Wolfe

Scott Roat



## Albion Little River Fire Protection District

**April 28, 2016**

### **Albion Little River Fire Protection District Station 810 Fence Repair Scope of Work:**

**“Repair straight central section of existing redwood board fence (approximately 120 LF) by propping up unstable or broken off existing redwood fence posts and supporting them using medium duty steel tee posts (of a length that will conceal behind existing redwood posts when driven) driven behind the existing redwood posts (roadward side) and bound at top and bottom to the existing posts with 10 or 12 gauge galvanized steel wire. Re-apply the existing horizontal fence boards to the posts as necessary using exterior grade deck screws. Replace unusable existing fence boards with boards salvaged from fence sections not repaired to the north or south.”**

### **Contact:**

**Alan Taeger**  
**Albion Little River Fire Protection District**  
**707 489 3052**  
[ataeger@mcn.org](mailto:ataeger@mcn.org)  
**PO Box 634**  
**Albion, CA 95410**





## Albion Little River Fire Protection District

**April 28, 2016**

**Albion Little River Fire Protection District Property Maintenance Scope of Work:**

**Mow and trim grasses around buildings and other property fixtures to extents of property sphere of influence as defined at walk-through. Remove and dispose of accumulated trash and debris to same extents.**

**Contact:**

**Alan Taeger  
Albion Little River Fire Protection District  
707 489 3052  
[ataeger@mcn.org](mailto:ataeger@mcn.org)  
PO Box 634  
Albion, CA 95410**

# ALBION LITTLE RIVER FIRE PROTECTION DISTRICT

## PROPERTY MAINTENANCE QUOTES May, 2016

Director Taeger attempted to contact Justin Cook (a person who has been providing mowing services at Station 811 for some time) at a telephone number supplied by Chief Ted Williams to inquire if he (1) would be willing to provide a quote to repair the fence; (2) would be willing to provide a quote to perform property maintenance services at the district's other locations; (3) whether he is licensed to perform the work and; (4) whether he could provide a certificate of insurance for the services he provides. Director Taeger found the telephone contact number for Mr. Cook to be not in service. At Director Taeger's request Bookkeeper Sara Spring found a mailing address for Mr. Cook and Director Taeger sent a letter to Mr. Cook at the address provided making the inquiry described above. To date there has been no response from Mr. Cook.

Director Alan Taeger contacted the below listed landscape Contractors to solicit quotes for two projects: (1) to repair the fence at the west edge of the property at Station 810; and (2) to provide property mowing and cleanup services at all five (5) district property locations. Both contractors responded to the solicitation and provided quotes as follows:

COMPANY	FENCE REPAIR	810	811	812	813	815	TOTAL	MAINTENANCE ONLY
Cen's Landscaping Service (does not include fence materials)	\$650.00	\$300.00	\$360.00	\$550.00	\$275.00	\$265.00	\$2,400.00	\$1,750.00
West Coast Landscaping	\$725.00	\$225.00	\$275.00	\$475.00	\$200.00	\$230.00	\$2,130.00	\$1,405.00

Both contractors are licensed California contractors and both report that they can provide certificates of insurance for workers compensation, general liability and vehicles.

9:28 PM

04/18/16

Accrual Basis

**Albion Little River Fire Protection District**  
**Balance Sheet**  
As of February 29, 2016

	<u>Feb 29, 16</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
Building Fund - Checking	10,641.70
County Held Funds	329,187.55
District Checking	19,161.73
Fire Department - Donations	123,388.63
<b>Total Checking/Savings</b>	<u>482,379.61</u>
<b>Total Current Assets</b>	482,379.61
<b>Fixed Assets</b>	
Accumulated Depreciation	-611,890.00
Building & Improvements	322,400.00
Construction-in-Progress	81,152.00
Firefighting Equipment	503,254.00
Land	125,683.00
<b>Total Fixed Assets</b>	<u>420,599.00</u>
<b>TOTAL ASSETS</b>	<b><u>902,978.61</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Credit Cards</b>	
Bank of the West Credit Card	0.78
<b>Total Credit Cards</b>	0.78
<b>Other Current Liabilities</b>	
Payroll Liabilities	-137.31
<b>Total Other Current Liabilities</b>	<u>-137.31</u>
<b>Total Current Liabilities</b>	<u>-136.53</u>
<b>Total Liabilities</b>	-136.53
<b>Equity</b>	
Opening Balance Equity	588,831.61
Retained Earnings	252,159.31
Net Income	62,124.22
<b>Total Equity</b>	<u>903,115.14</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>902,978.61</u></b>

9:30 PM

04/18/16

Accrual Basis

## Albion Little River Fire Protection District Profit & Loss Detail February 2016

Type	Date	Num	Name	Memo	Class	Amount
<b>Income</b>						
<b>82-1130-SB813 SUPPLEMENTAL TAX</b>						
Gene...	02/25/2016	28		REF SBRECV	District	240.61
Gene...	02/29/2016	29		REF	District	-10.65
Total 82-1130-SB813 SUPPLEMENTAL TAX						229.96
Total Income						229.96
Gross Profit						229.96
<b>Expense</b>						
<b>86-2060-COMMUNICATIONS</b>						
<b>INTERNET SERVICE</b>						
<b>Comcast</b>						
Check	02/15/2016		Comcast	8155300570124362/815530057003...	District	80.71
Total Comcast						80.71
<b>INTERNET SERVICE - Other</b>						
Credit...	02/03/2016		AMAZON WEB SERVI...		District	0.78
Total INTERNET SERVICE - Other						0.78
Total INTERNET SERVICE						81.49
<b>TELEPHONE</b>						
<b>ATT</b>						
Check	02/25/2016		AT&T	96075541735558/0301538359001/0...	District	141.41
Total ATT						141.41
<b>ECG</b>						
Check	02/10/2016		ECG Enhanced Comm...	2319611	District	14.53
Total ECG						14.53
Total TELEPHONE						155.94
Total 86-2060-COMMUNICATIONS						237.43
<b>86-2080-FOOD</b>						
Check	02/18/2016	4249	Ted Williams	creamers	District	2.10
Total 86-2080-FOOD						2.10
<b>86-2120-MAINTENANCE EQUIPMENT</b>						
<b>Firefighting Equipment</b>						
Check	02/18/2016	4249	Ted Williams		District	3.11
Total Firefighting Equipment						3.11
<b>Vehicle Maintenance</b>						
<b>8131</b>						
Check	02/18/2016	4251	Fort Bragg Diesel	21733	District	129.26
Total 8131						129.26
<b>8199 Jet Ski</b>						
Check	02/09/2016	4238	Rhoades Auto Parts	#1130	District	165.10
Total 8199 Jet Ski						165.10
Total Vehicle Maintenance						294.36
Total 86-2120-MAINTENANCE EQUIPMENT						297.47
<b>86-2140-MEDICAL, LAB SUPPLIES</b>						
<b>Gasses</b>						
<b>Eureka Oxygen</b>						
Check	02/17/2016	4246	Eureka Oxygen Co		District	119.97
Total Eureka Oxygen						119.97
Total Gasses						119.97
Total 86-2140-MEDICAL, LAB SUPPLIES						119.97

9:30 PM

04/18/16

Accrual Basis

## Albion Little River Fire Protection District Profit & Loss Detail February 2016

Type	Date	Num	Name	Memo	Class	Amount
<b>86-2170-DISTRICT OFFICE SUPPLIE</b>						
<b>Paper, Ink, Materials</b>						
Check	02/18/2016	4250	Alan Taeger	ink	District	156.36
Total Paper, Ink, Materials						156.36
<b>Postage</b>						
Check	02/18/2016	4247	USPS	stamps	District	49.00
Check	02/18/2016	4250	Alan Taeger		District	9.80
Total Postage						58.80
<b>86-2170-DISTRICT OFFICE SUPPLIE - Other</b>						
Check	02/09/2016	4241	MENDOCINO COUNT...	Report copies	District	55.00
Total 86-2170-DISTRICT OFFICE SUPPLIE - Other						55.00
Total 86-2170-DISTRICT OFFICE SUPPLIE						270.16
<b>86-2187-EDUCATION &amp; TRAINING</b>						
<b>MEALS &amp; FUEL REIMBURSEMENT</b>						
Deposit	02/18/2016			Reese redeposit	District	-88.00
Check	02/18/2016	4248	Michael Rees	Meals	District	187.46
Total MEALS & FUEL REIMBURSEMENT						99.46
Total 86-2187-EDUCATION & TRAINING						99.46
<b>86-2189-PROFESIONAL &amp; SPECIAL S</b>						
Check	02/17/2016	4245	Terry N. Gross		District	871.82
Total 86-2189-PROFESIONAL & SPECIAL S						871.82
<b>86-2220-SMALL TOOLS &amp; SUPPLIES</b>						
Check	02/09/2016	4240	Village Hardware	#113	District	14.39
Total 86-2220-SMALL TOOLS & SUPPLIES						14.39
<b>86-2260-UTILITIES</b>						
<b>PG&amp;E</b>						
Check	02/09/2016		PG&E	0210095100-9	District	153.55
Total PG&E						153.55
<b>Thompson Septic Service</b>						
Check	02/17/2016	4244	Thompson's PortaSepti...	1612, December	District	0.00
Total Thompson Septic Service						0.00
Total 86-2260-UTILITIES						153.55
<b>86-4370-EQUIPMENT (PURCHASE)</b>						
<b>Vehicles</b>						
<b>8162</b>						
<b>CAFS</b>						
Check	02/17/2016	4243	Darley		District	1,720.00
Check	02/18/2016	4251	Fort Bragg Diesel	21739	District	810.00
Total CAFS						2,530.00
Total 8162						2,530.00
Total Vehicles						2,530.00
Total 86-4370-EQUIPMENT (PURCHASE)						2,530.00
<b>Suspense</b>						
Check	02/22/2016	4252	MICHAEL ISSEL		District	114.00
Total Suspense						114.00
Total Expense						4,710.35
<b>Net Income</b>						<b>-4,480.39</b>

ALBION LITTLE RIVER FIRE PROTECTION DISTRICT  
BUDGET OVERVIEW WORKSHEET

UPDATED	1/31/2016	2013-2014	PER 9/30/14	2014-2015	12/9/2015	2015-2016	2/29/2016
CODE #	DESCRIPTION	RVSD 10/10/13	ACTUAL	RVSD 5/18/15	ACTUAL	RVSD 5/18/15	ACTUAL
	<b>REVENUE</b>						
821110	CURRENT SECURED TAX	72,466.00	72,959.35	\$ 73,985.00	\$ 73,901.91	\$ 75,521.00	\$ 42,305.93
821120	CURRENT UNSECURED TAX	2,481.00	2,586.68	\$ 2,548.00	\$ 2,374.71	\$ 2,879.00	\$ 2,377.04
821130	SB 813 SUPPLEMENTAL TAX	0.00	237.29	\$ 94.00	\$ 540.58	\$ 370.00	\$ 502.44
821210	PRIOR SECURED PROPERTY TAX	150.00	(127.04)		\$ (132.31)		
821220	PRIOR UNSECURED PROPERTY TAX	0.00	61.46	\$ 75.00	\$ 161.72	\$ 99.00	\$ 37.63
821300	SPECIAL TAX (FIRE ASSESSMENTS)	81,880.00	81,880.00		\$ 82,880.00	\$ 188,000.00	\$ 104,925.46
821600	TIMBER YIELD TAX	187.00	200.02	\$ 207.00	\$ 277.85	\$ 210.00	\$ 219.14
821700	HIGHWAY PROPERTY RENTAL		5.60				
824100	INTEREST	900.00	923.38		\$ 666.91		\$ 622.28
825481	HOMEOWNER PROPERTY TAX RELIEF	400.00	749.34	\$ 749.00	\$ 749.80	\$ 750.00	\$ 365.08
825490	STATE OTHER						
826140	ELECTION SERVICES						
827500	SALE OF FIXED ASSETS		3,550.00			\$ -	
827700	OTHER		3,790.01		\$ 1,585.98	\$ -	\$ 904.00
827702	INSURANCE PAYMENT					\$ -	
	<b>TOTAL REVENUE</b>	158,464.00	166,816.09	\$ 77,658.00	\$ 163,007.15	\$ 267,829.00	\$ 152,259.00
	<b>APPROPRIATIONS</b>						
861014	MISCELLANEOUS EMPLOYEE BENEFITS	0.00	-120.00	\$ -		\$ 2,500.00	\$ 1,226.00
861035	WORKERS COMPENSATION INSURANCE	9,000.00	8,452.00	\$ 9,342.00	\$ 9,342.00	\$ 9,097.00	\$ 9,097.00
862050	CLOTHING & PERSONAL ITEMS	30,000.00	11,068.78	\$ 18,750.00	\$ 1,702.27	\$ 15,000.00	\$ 1,979.36
862060	COMMUNICATIONS	4,000.00	5,191.92	\$ 4,000.00	\$ 3,739.71	\$ 4,000.00	\$ 1,867.99
862080	FOOD	1,500.00	1,650.67	\$ 1,500.00	\$ 494.76	\$ 1,500.00	\$ 175.55
862101	INSURANCE - GENERAL	8,500.00	8,962.00	\$ 10,675.00	\$ 10,675.00	\$ 9,837.00	\$ 9,837.00
862120	MAINTENANCE - EQUIPMENT	30,000.00	21,677.08	\$ 20,000.00	\$ 21,437.47	\$ 40,000.00	\$ 28,906.29
862130	MAINTENANCE - STRUCTURES & GROUNDS	4,500.00	8,629.94	\$ 11,000.00	\$ 10,928.51	\$ 11,000.00	\$ 1,102.11
862140	MEDICAL, LAB SUPPLIES	9,000.00	9,545.78	\$ 8,750.00	\$ 3,731.28	\$ 9,000.00	\$ 2,879.73
862150	MEMBERSHIPS	3,700.00	1,062.00	\$ 1,500.00	\$ 765.00	\$ 1,500.00	
862170	OFFICE EXPENSE	3,500.00	1,096.35	\$ 1,200.00	\$ 484.41	\$ 2,600.00	\$ 755.85
862181	AUDITING & FISCAL SERVICES	10,850.00	9,864.14	\$ 8,500.00	\$ 7,408.53	\$ 15,000.00	\$ 7,399.15
862184	ARCHITECT & ENGINEERING SERVICES (811)						
862185	MEDICAL, DENTAL SERVICES	7,000.00	1,200.44	\$ 7,000.00	\$ 440.00	\$ 2,000.00	\$ 250.00
862187	EDUCATION & TRAINING	8,000.00	11,894.17	\$ 10,000.00	\$ 3,911.78	\$ 10,000.00	\$ 4,212.37
862189	PROFESIONAL & SPECIAL SERVICES - OTHER	3,000.00	2,080.00	\$ 2,600.00	\$ 720.00	\$ 15,000.00	\$ 7,172.04
862210	RENTS & LEASES BUILDINGS & GROUNDS	50.00	50.00	\$ 50.00	\$ 50.00	\$ 100.00	
862220	SMALL TOOLS & SUPPLIES	2,000.00	1,217.51	\$ 2,000.00	\$ 1,931.62	\$ 9,000.00	\$ 2,772.35
862231	ELECTION SUPERVISION & SERVICES	400.00		\$ 3,500.00	\$ 1,935.15	\$ 3,500.00	\$ 342.50
862250	TRANSPORTATION & TRAVEL	29,500.00	19,517.42	\$ 29,000.00	\$ 16,411.30	\$ 20,000.00	\$ 2,103.45
862260	UTILITIES	6,640.00	4,348.79	\$ 5,000.00	\$ 4,770.63	\$ 5,000.00	\$ 2,489.62
863113	PAYMENTS TO OTHER GOVT AGENCIES	5,300.00	347.46	\$ 4,000.00	\$ 1,473.60	\$ 2,500.00	\$ 1,586.50
864360	STRUCTURES & IMPROVEMENTS	35,000.00	33,700.00	\$ 7,000.00	\$ 658.19	\$ 40,000.00	\$ 33.96
864370	EQUIPMENT	46,650.00	29,674.81	\$ 15,600.00	\$ 19,063.91	\$ 100,000.00	\$ 12,382.56
	<b>TOTAL APPROPRIATIONS</b>	258,090.00	191,111.26	180,967.00	122,075.12	328,134.00	98,571.38

Submission for Regular Meeting of the Board of Directors May 11, 2016 by Director Alan Taeger

RE: February, 2016 Financial Report

Observations:

1. Balance Sheet as presented is acceptable.
2. "Green Sheet" would be more valuable if the balance carried forward from the previous years was restored to the revenue portion of the spreadsheet to show total funds available for appropriation. (See example from "Green Sheet" of 1/10/2013).
3. Item in "Profit and Loss Detail" listed under heading "Suspense". There is no category with this name in the district budget. This item belongs under the category 86-2080-Food along with the item properly listed for "creamer".

It has been argued that providing food is not a proper activity for the board. I would argue that provision of food is both necessary and proper under numerous circumstances including in the case of this expense.

Other examples of acceptable provision of food at board expense can be shown by the following examples:

(1) Monthly MCAFD meetings are held at Anderson Valley FPD conference room. Anderson Valley FPD graciously provides not only a meeting space but also coffee (including sugar and creamer) and pastries for the enjoyment and comfort of meeting attendees. As Anderson Valley FPD is obligated to format their county administered funds in the same manner as our own district I'm sure that this expense is listed in their budget under the "food" category.

(2) In consultation with my wife, who is a retired school district business manager with over 20 years' experience managing budgets for three different school districts, I have learned that it is not uncommon for districts to provide food in certain circumstances to facilitate tasks at hand. For example:

(a) Mendocino County Office of Education (MCOE) oversees all public schools in Mendocino County. As part of their oversight all Mendocino County school district business managers are required to attend a regular monthly meeting at the county schools district office in Ukiah. At this regular monthly meeting coffee, tea, bottled water, pastries and other snacks are routinely provided to participants to facilitate meeting progress.

(b) During protracted annual budget meetings of the Mendocino Unified School District, convened in the early afternoon and continuing into the evening, school board members and other budget meeting participants are provided dinner to facilitate budget deliberations.

Food provided under the circumstances of the entry in question is not for the benefit of the individuals or the vendor. This food was provided for the benefit of the process (expediting the repairs to engine 8162 to return the engine to service as soon as possible). I would therefore make a motion to move the item in question in this "Profit and Loss Detail" from "Suspense" to the "Food" category.

# Financial Quotation Solicitation Report Package

In PDF format:

Audit Report: June 30, 2013 – June 30, 2014

Actual and/or Interim Financial Reports: 2015 – 2016

Comprised of:

Balance Sheet

Revenues & Expenses

Actual vs Budget

Budget: July 1, 2015 – June 30, 2016

Copy of Engine Vendor Quotation

Board Meeting Minutes Approving Finance Solicitation

Report Format Examples to Create Package Cited Above:

ALRFPD July 2012 – June 2013

Elk Community Services March 2016



**Albion Little River Fire Protection District**  
**Balance Sheet**  
As of February 29, 2016

	<u>Feb 29, 16</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
Building Fund - Checking	10,641.70
County Held Funds	329,187.55
District Checking	19,161.73
Fire Department - Donations	123,388.63
<b>Total Checking/Savings</b>	<u>482,379.61</u>
<b>Total Current Assets</b>	482,379.61
<b>Fixed Assets</b>	
Accumulated Depreciation	-611,890.00
Building & Improvements	322,400.00
Construction-in-Progress	81,152.00
Firefighting Equipment	503,254.00
Land	125,683.00
<b>Total Fixed Assets</b>	<u>420,599.00</u>
<b>TOTAL ASSETS</b>	<b><u>902,978.61</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Credit Cards</b>	
Bank of the West Credit Card	0.78
<b>Total Credit Cards</b>	0.78
<b>Other Current Liabilities</b>	
Payroll Liabilities	-137.31
<b>Total Other Current Liabilities</b>	<u>-137.31</u>
<b>Total Current Liabilities</b>	<u>-136.53</u>
<b>Total Liabilities</b>	-136.53
<b>Equity</b>	
Opening Balance Equity	588,831.61
Retained Earnings	252,159.31
Net Income	62,124.22
<b>Total Equity</b>	<u>903,115.14</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>902,978.61</u></b>

**Chart of Accounts w Description > For whom are admonishments intended? Why not provide each category with admonishments? Why is only Food subject to abuse?**

860010	Appropriation for Contingency	
861011	Regular Employees Salaries	
861014	Miscellaneous	used for employee benefits; CalStar, REACH, MCDH ambulance
861035	Workers Compensation	workers' comp expense
862050	Clothing & Personal Items	PPEs, rain gear, personal flashlights, bags, boots
862060	Communications	paggers, radios
<b>862080</b>	<b>Food</b>	<b>food/beverages stocked at stations for firefighters on extended calls; <b>NOT</b> to be used for non-ff meals</b>
862101	Insurance--General	insurance for bldgs, vehicles, contents
862120	Maintenance--Equipment	broken down by vehicle
862130	Maintenance-- Structures & Grounds	broken down by station
862140	Medical, Lab Supplies	oxygen tank refills
862150	Memberships	CSDA membership--for dept/district memberships in organizations
862160	Miscellaneous Expense	
862170	Office Expense	purchase of office eqpt, supplies
862176	Fuel Expense	fuel for vehicles
862181	Auditing & Fiscal Services	includes audit, bookkeeping expenses
862183	Legal Expenses	
862184	Architect & Engineering Services	
862185	Medical/Dental Services	firefighter physicals, inoculations, lab tests
862187	Education & Training	cost of classes, materials
862188	Printing	printed material
862189	Professional & Special Services	example would be Army Wynne
862200	Rents & Leases--Eqpmt	any leased vehicle expense
862210	Rents & Leases-Bldgs & Grounds	lease payments for stations
862220	Small Tools & Supplies	purchases/repairs to free standing tools (eg chainsaw, ladders)--small tools defined as below \$ ?
862231	Election Services & Supervision	
862250	Transportation & Travel	expenses associated with in County travel for classes/delivery of vehicles
862253	Transpo & Travel Out of County	expenses associated with out of County travel for classes/delivery of vehicles
862260	Utilities	fuel for bldgs
863113	Payments to other Govt Agencies	
864360	Structures & Improvements	811 Renovation, other station bldg projects
864370	Equipment	purchases--downpyrnt, monthly pyrnts, finance costs--broken down by vehicle
863310	Interest	?
863311	Principal	?

**Income**  
**82-7700**

**Other (Create Sub-Categorie: Fire & Cost Recovery Revenue**  
**Grants**  
**Individual & Business Contributions**  
**Cash**  
**In-Kind**

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Accrual Basis

Albion Little River Fire Protection District  
**Budget vs. Actual**  
July 2012 through June 2013

	Jul '12 - Jun 13	Budget	\$ Variance	% of Budget
<b>Income</b>				
82-1110 CURRENT SECURED TAX	0.00	73,614.00	-73,614.00	0.0%
82-1120-CURRENT UNSECURED TAX	2,432.36	2,470.00	-37.64	98.5%
82-1130-SB813 SUPPLEMENTAL TAX	-296.32	28.00	-324.32	-1,058.3%
82-1220-PRIOR UNSECURED TAX	0.00	101.00	-101.00	0.0%
82-1300-SPECIAL TAX	-200.00	82,080.00	-82,280.00	-0.2%
82-1600-TIMBER TAX	0.00	125.00	-125.00	0.0%
82-1700-Highway Property Rental	8.68			
82-4100-INTEREST INCOME	305.97	925.00	-619.03	33.1%
82-5481-HOMEOWNER PROPERTY TAX	0.00	770.00	-770.00	0.0%
82-7700-OTHER	450.00			
<b>Total Income</b>	<b>2,700.69</b>	<b>160,113.00</b>	<b>-157,412.31</b>	<b>1.7%</b>
<b>Gross Profit</b>				
	2,700.69	160,113.00	-157,412.31	1.7%
<b>Expense</b>				
<b>86-1014-MISC EMPLOYEE BENEFITS</b>				
Firefighter Stipends	21,272.00	21,000.00	272.00	101.3%
<b>Total 86-1014-MISC EMPLOYEE BENEFITS</b>	<b>21,272.00</b>	<b>21,000.00</b>	<b>272.00</b>	<b>101.3%</b>
<b>86-1035-WORKERS COMPENSATION IN</b>				
<b>86-2050-CLOTHING &amp; PERSONAL ITE</b>	0.00	9,000.00	-9,000.00	0.0%
Fire Shelters	69.94	4,000.00	-3,930.06	1.7%
Med Bag	664.07	1,700.00	-1,035.93	39.1%
Raingear	0.00	3,500.00	-3,500.00	0.0%
SCBA Masks	0.00	3,500.00	-3,500.00	0.0%
Structure Boots	504.26	1,400.00	-895.74	36.0%
Turnouts	124.94	12,500.00	-12,375.06	1.0%
Water Gear	0.00	2,000.00	-2,000.00	0.0%
Wildland Boots	2,161.71	3,200.00	-1,038.29	67.6%
86-2050-CLOTHING & PERSONAL ITE - Other	34,781.46	23,200.00	11,581.46	149.9%
<b>Total 86-2050-CLOTHING &amp; PERSONAL ITE</b>	<b>38,306.38</b>	<b>55,000.00</b>	<b>-16,693.62</b>	<b>69.6%</b>
<b>86-2060-COMMUNICATIONS</b>				
<b>INTERNET SERVICE</b>				
Comcast	967.98	1,600.00	-632.02	60.5%
<b>Total INTERNET SERVICE</b>	<b>967.98</b>	<b>1,600.00</b>	<b>-632.02</b>	<b>60.5%</b>
<b>TELEPHONE</b>				
ATT	1,038.10	2,200.00	-1,161.90	47.2%
ECG	105.09			
<b>Total TELEPHONE</b>	<b>1,143.19</b>	<b>2,200.00</b>	<b>-1,056.81</b>	<b>52.0%</b>
<b>WEBHOSTING</b>				
86-2060-COMMUNICATIONS - Other	74.00	200.00	-126.00	37.0%
<b>Total 86-2060-COMMUNICATIONS</b>	<b>2,246.30</b>	<b>4,000.00</b>	<b>-1,753.70</b>	<b>56.2%</b>
<b>86-2080-FOOD</b>				
86-2101-INSURANCE GENERAL	472.82	1,500.00	-1,027.18	31.5%
<b>86-2120-MAINTENANCE EQUIPMENT</b>				
Firefighting Equipment	170.94			
Medical Equipment	0.00	2,000.00	-2,000.00	0.0%
Radio Maintenance	2,562.21	1,200.00	1,362.21	213.5%
Rescue Equipment	865.53	500.00	365.53	173.1%
Vehicle Maintenance				
8130	0.00	5,000.00	-5,000.00	0.0%
8131	528.56	2,000.00	-1,471.44	26.4%
8132	-402.80	2,000.00	-2,402.80	-20.1%
8162	4,956.21	4,000.00	956.21	123.9%
8163	0.00	2,000.00	-2,000.00	0.0%
8165	990.17	2,000.00	-1,009.83	49.5%
8170	1,757.48	4,000.00	-2,242.52	43.9%
8181	34.31	2,000.00	-1,965.69	1.7%
8191	0.00	2,000.00	-2,000.00	0.0%
8192	312.15	4,000.00	-3,687.85	7.8%
8195 ZODIAC & TRAILER	1,152.85	10,000.00	-8,847.15	11.5%
8196 RIVER BOAT & TRAILER	52.46	500.00	-447.54	10.5%

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Accrual Basis

**Albion Little River Fire Protection District  
Budget vs. Actual  
July 2012 through June 2013**

	<u>Jul '12 - Jun 13</u>	<u>Budget</u>	<u>\$ Variance</u>	<u>% of Budget</u>
8198 PWC & Trailer	0.00	500.00	-500.00	0.0%
Vehicle Maintenance - Other	683.46	2,000.00	-1,316.54	34.2%
<b>Total Vehicle Maintenance</b>	<b>10,064.85</b>	<b>42,000.00</b>	<b>-31,935.15</b>	<b>24.0%</b>
86-2120-MAINTENANCE EQUIPMENT - Other	1,070.02			
<b>Total 86-2120-MAINTENANCE EQUIPMENT</b>	<b>14,733.55</b>	<b>45,700.00</b>	<b>-30,966.45</b>	<b>32.2%</b>
<b>86-2130-MAINTENANCE STRUCTURES</b>				
Mowing	0.00	1,000.00	-1,000.00	0.0%
Station 810	1,071.40	1,500.00	-428.60	71.4%
Station 811	798.07	500.00	298.07	159.6%
Station 812				
Gravel	371.74	2,000.00	-1,628.26	18.6%
Station 812 - Other	144.68			
<b>Total Station 812</b>	<b>516.42</b>	<b>2,000.00</b>	<b>-1,483.58</b>	<b>25.8%</b>
Station 813	153.98			
86-2130-MAINTENANCE STRUCTURES - Other	14.21	500.00	-485.79	2.8%
<b>Total 86-2130-MAINTENANCE STRUCTURES</b>	<b>2,554.08</b>	<b>5,500.00</b>	<b>-2,945.92</b>	<b>46.4%</b>
<b>86-2140-MEDICAL, LAB SUPPLIES</b>				
Gasses				
Eureka Oxygen	886.46	1,000.00	-113.54	88.6%
Matheson Tri-Gas	654.55	1,000.00	-345.45	65.5%
<b>Total Gasses</b>	<b>1,541.01</b>	<b>2,000.00</b>	<b>-458.99</b>	<b>77.1%</b>
Lab Supplies	2,361.55	7,000.00	-4,638.45	33.7%
86-2140-MEDICAL, LAB SUPPLIES - Other	1,236.15			
<b>Total 86-2140-MEDICAL, LAB SUPPLIES</b>	<b>5,138.71</b>	<b>9,000.00</b>	<b>-3,861.29</b>	<b>57.1%</b>
<b>86-2150-MEMBERSHIPS</b>				
CALSTAR	30.00	1,000.00	-970.00	3.0%
CSDA	0.00	700.00	-700.00	0.0%
Mendocino Ambulance SVC	0.00	1,000.00	-1,000.00	0.0%
REACH	25.00	1,000.00	-975.00	2.5%
86-2150-MEMBERSHIPS - Other	662.00			
<b>Total 86-2150-MEMBERSHIPS</b>	<b>717.00</b>	<b>3,700.00</b>	<b>-2,983.00</b>	<b>19.4%</b>
<b>86-2170-DISTRICT OFFICE SUPPLIE</b>				
Paper, Ink, Materials	921.33	1,500.00	-578.67	61.4%
Postage	421.53	150.00	271.53	281.0%
Software	232.97	250.00	-17.03	93.2%
86-2170-DISTRICT OFFICE SUPPLIE - Other	1,030.36	1,100.00	-69.64	93.7%
<b>Total 86-2170-DISTRICT OFFICE SUPPLIE</b>	<b>2,606.19</b>	<b>3,000.00</b>	<b>-393.81</b>	<b>86.9%</b>
<b>86-2181-AUDITING &amp; FISCAL SERVI</b>				
Bi-Annual Independent Audit	57.03	4,000.00	-3,942.97	1.4%
Bookkeeping Services	2,370.01	4,000.00	-1,629.99	59.3%
<b>Total 86-2181-AUDITING &amp; FISCAL SERVI</b>	<b>2,427.04</b>	<b>8,000.00</b>	<b>-5,572.96</b>	<b>30.3%</b>
<b>86-2185-MED AND DENTAL</b>				
Firefighter Immunization	490.00	3,500.00	-3,010.00	14.0%
<b>Total 86-2185-MED AND DENTAL</b>	<b>490.00</b>	<b>3,500.00</b>	<b>-3,010.00</b>	<b>14.0%</b>
<b>86-2187-EDUCATION &amp; TRAINING</b>				
CPR	0.00	1,000.00	-1,000.00	0.0%
86-2187-EDUCATION & TRAINING - Other	2,026.16	9,000.00	-6,973.84	22.5%
<b>Total 86-2187-EDUCATION &amp; TRAINING</b>	<b>2,026.16</b>	<b>10,000.00</b>	<b>-7,973.84</b>	<b>20.3%</b>
<b>86-2189-PROFESIONAL &amp; SPECIAL S</b>				
COUNTY COUNSEL SERVICES	648.00	1,500.00	-852.00	43.2%
86-2189-PROFESIONAL & SPECIAL S - Other	785.00			
<b>Total 86-2189-PROFESIONAL &amp; SPECIAL S</b>	<b>1,433.00</b>	<b>1,500.00</b>	<b>-67.00</b>	<b>95.5%</b>
<b>86-2210-RENT LEASES</b>				
STATION 810 ANNUAL RENT	0.00	50.00	-50.00	0.0%
<b>Total 86-2210-RENT LEASES</b>	<b>0.00</b>	<b>50.00</b>	<b>-50.00</b>	<b>0.0%</b>

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Accrual Basis

Albion Little River Fire Protection District  
Budget vs. Actual  
July 2012 through June 2013

	Jul '12 - Jun 13	Budget	\$ Variance	% of Budget
<b>86-2220-SMALL TOOLS &amp; SUPPLIES</b>				
BATTERIES	41.93	500.00	-458.07	8.4%
MISC. HARDWARE	327.50	500.00	-172.50	65.5%
86-2220-SMALL TOOLS & SUPPLIES - Other	372.79	3,000.00	-2,627.21	12.4%
<b>Total 86-2220-SMALL TOOLS &amp; SUPPLIES</b>	<b>742.22</b>	<b>4,000.00</b>	<b>-3,257.78</b>	<b>18.6%</b>
<b>86-2231-ELECTION SUPERVISION &amp; COUNTY CLERK-ELECTION SERVICES</b>				
	0.00	400.00	-400.00	0.0%
<b>Total 86-2231-ELECTION SUPERVISION &amp;</b>	<b>0.00</b>	<b>400.00</b>	<b>-400.00</b>	<b>0.0%</b>
<b>86-2250-TRANSPORTATION &amp; TRAVEL</b>				
FLEET FUEL				
CREDIT CARD CHARGE	505.54			
Eel River Fuels	471.78	2,000.00	-1,528.22	23.6%
Walsh Oil	3,876.20	9,000.00	-5,123.80	43.1%
FLEET FUEL - Other	60.40			
<b>Total FLEET FUEL</b>	<b>4,913.92</b>	<b>11,000.00</b>	<b>-6,086.08</b>	<b>44.7%</b>
86-2250-TRANSPORTATION & TRAVEL - Other	13.13			
<b>Total 86-2250-TRANSPORTATION &amp; TRAVEL</b>	<b>4,927.05</b>	<b>11,000.00</b>	<b>-6,072.95</b>	<b>44.8%</b>
<b>86-2260-UTILITIES</b>				
Albion Water District	270.00	540.00	-270.00	50.0%
PG&E	1,573.98	3,000.00	-1,426.02	52.5%
Suburban Propane	417.31	1,200.00	-782.69	34.8%
Thompson Septic Service	775.65	1,500.00	-724.35	51.7%
Waste Management	249.88	400.00	-150.12	62.5%
<b>Total 86-2260-UTILITIES</b>	<b>3,286.82</b>	<b>6,640.00</b>	<b>-3,353.18</b>	<b>49.5%</b>
<b>86-3113-PAYMNTS TO GOVT AGENCIE</b>				
COUNTY ASSESSOR-TAX ASSESSMENT	0.00	100.00	-100.00	0.0%
COUNTY AUDITOR-TAX COLLECTION	0.00	1,200.00	-1,200.00	0.0%
FIREFIGHTER BACKGROUND CHECK	61.00	3,500.00	-3,439.00	1.7%
LAFCO-DUES	312.21	500.00	-187.79	62.4%
86-3113-PAYMNTS TO GOVT AGENCIE - Other	0.00			
<b>Total 86-3113-PAYMNTS TO GOVT AGENCIE</b>	<b>373.21</b>	<b>5,300.00</b>	<b>-4,926.79</b>	<b>7.0%</b>
<b>86-4360-BUILDINGS &amp; IMPROVEMENT</b>				
STATION 811				
NEW STATION	0.00	75,000.00	-75,000.00	0.0%
WATER TANK	3,352.86	6,000.00	-2,647.14	55.9%
STATION 811 - Other	150.00			
<b>Total STATION 811</b>	<b>3,502.86</b>	<b>81,000.00</b>	<b>-77,497.14</b>	<b>4.3%</b>
STATION 812				
WATER TANK	2,973.09	6,000.00	-3,026.91	49.6%
<b>Total STATION 812</b>	<b>2,973.09</b>	<b>6,000.00</b>	<b>-3,026.91</b>	<b>49.6%</b>
<b>Total 86-4360-BUILDINGS &amp; IMPROVEMENT</b>	<b>6,475.95</b>	<b>87,000.00</b>	<b>-80,524.05</b>	<b>7.4%</b>
<b>86-4370-EQUIPMENT (PURCHASE)</b>				
Firefighting Equipment				
BLOWER	0.00	1,600.00	-1,600.00	0.0%
CAFS system	359.69			
HELMET LIGHTS	0.00	5,200.00	-5,200.00	0.0%
HOSE	3,831.38	4,000.00	-168.62	95.8%
LADDERS	0.00	2,000.00	-2,000.00	0.0%
NOZZLES	0.00	3,500.00	-3,500.00	0.0%
SCBA COMPRESSOR	9,930.32	12,000.00	-2,069.68	82.8%
SCENE LIGHTING	0.00	1,500.00	-1,500.00	0.0%
Firefighting Equipment - Other	800.60			
<b>Total Firefighting Equipment</b>	<b>14,921.99</b>	<b>29,800.00</b>	<b>-14,878.01</b>	<b>50.1%</b>
Medical Equipment				
BACKBOARDS	546.22	1,000.00	-453.78	54.6%
SUCTION	0.00	450.00	-450.00	0.0%
TRACTION SPLINT	0.00	1,200.00	-1,200.00	0.0%
<b>Total Medical Equipment</b>	<b>546.22</b>	<b>2,650.00</b>	<b>-2,103.78</b>	<b>20.6%</b>

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Accrual Basis

Albion Little River Fire Protection District  
Budget vs. Actual  
July 2012 through June 2013

	Jul '12 - Jun 13	Budget	\$ Variance	% of Budget
Radios	2,849.62	5,000.00	-2,150.38	57.0%
Rescue Equipment	1,039.44			
Vehicles	0.00	50,000.00	-50,000.00	0.0%
86-4370-EQUIPMENT (PURCHASE) - Other	1,024.51			
<b>Total 86-4370-EQUIPMENT (PURCHASE)</b>	<b>20,381.78</b>	<b>87,450.00</b>	<b>-67,068.22</b>	<b>23.3%</b>
<b>Total Expense</b>	<b>130,610.26</b>	<b>390,240.00</b>	<b>-259,629.74</b>	<b>33.5%</b>
<b>Net Income</b>	<b>-127,909.57</b>	<b>-230,127.00</b>	<b>102,217.43</b>	<b>55.6%</b>

Example

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Accrual Basis

**Albion Little River Fire Protection District**  
**Revenues & Expenses Detail**  
 December 10, 2012 through January 9, 2013

Type	Date	Num	Name	Memo	Class	Amount
<b>Income</b>						
<b>82-7700-OTHER</b>						
Deposit	12/11/2012	1208		The Woodlander's	FD Donations	1,000.00
Deposit	12/11/2012	5904		Diane V. Maloy	FD Donations	200.00
Deposit	12/11/2012	7249		Mendocino Music Festival association	FD Donations	1,279.89
Deposit	12/11/2012	3459		Charles J. Furey	FD Donations	25.00
Deposit	12/17/2012	401		Steven & Deborah Farmar	FD Donations	1,000.00
Deposit	1/2/2013	4819		Comptche Volunteer Fire Department	FD Donations	1,324.44
Deposit	1/9/2013	1559				
Total 82-7700-OTHER						6,239.33
Total Income						6,239.33
<b>Expense</b>						
<b>86-1014-MISC EMPLOYEE BENEFITS</b>						
<b>Firefighter Stipends</b>						
Check	12/13/2012	041...	Ted Williams	Stipend	District	900.00
Check	12/13/2012	041...	Steve Acker	Stipend	District	250.00
Check	12/13/2012	041...	David Ayster	Stipend	District	225.00
Check	12/13/2012	041...	Marshall Brown	Stipend	District	900.00
Check	12/13/2012	041...	Citali Calvillo	Stipend	District	700.00
Check	12/13/2012	041...	Guy Casey	Stipend	District	900.00
Check	12/13/2012	041...	Andrew Crowningshield	Stipend	District	900.00
Check	12/13/2012	041...	John Crowningshield	Stipend	District	900.00
Check	12/13/2012	041...	Erika Geer	Stipend	District	900.00
Check	12/13/2012	041...	Andy Gitchel	Stipend	District	130.00
Check	12/13/2012	041...	Timothy Donald Gitchel	Stipend	District	900.00
Check	12/13/2012	041...	Joe Goforth	Stipend	District	509.00
Check	12/13/2012	041...	Margaret Harris	Stipend	District	173.00
Check	12/13/2012	041...	Jason Hendricks	Stipend	District	314.00
Check	12/13/2012	041...	Chris Johnson	Stipend	District	43.00
Check	12/13/2012	041...	Sam Levine	Stipend	District	900.00
Check	12/13/2012	041...	Lauren Lopez	Stipend	District	120.00
Check	12/13/2012	041...	Jesse Martin	Stipend	District	770.00
Check	12/13/2012	041...	Adam Matthews	Stipend	District	303.00
Check	12/13/2012	041...	James B Montgomery	Stipend	District	900.00
Check	12/13/2012	041...	John Oakley	Stipend	District	500.00
Check	12/13/2012	041...	Jonathan Peakall	Stipend	District	525.00
Check	12/13/2012	041...	Andrea Pennebaker	Stipend	District	900.00
Check	12/13/2012	041...	Jaime Placido	Stipend	District	900.00
Check	12/13/2012	041...	Michael Rees	Stipend	District	900.00
Check	12/13/2012	041...	Scott Roat	Stipend	District	900.00
Check	12/13/2012	041...	Emily Scott	Stipend	District	900.00
Check	12/13/2012	041...	Harolde Searles	Stipend	District	900.00
Check	12/13/2012	041...	Joshua Smith	Stipend	District	900.00
Check	12/13/2012	041...	Dennis Sweet	Stipend	District	900.00
Check	12/13/2012	041...	Deborah Wolfe	Stipend	District	710.00
Check	12/13/2012	041...	Steven L. Wolfe	Stipend	District	700.00
Total Firefighter Stipends						21,272.00
<b>86-1014-MISC EMPLOYEE BENEFITS - Other</b>						
Check	12/12/2012	1001	Ledford House	appreciation dinner	FD Donations	1,285.00
Check	1/2/2013	1002	Andrew Crowningshield	Comptche fire	FD Donations	611.28
Check	1/2/2013	1003	Marshall Brown	Comptche fire	FD Donations	713.16
Total 86-1014-MISC EMPLOYEE BENEFITS - Other						2,609.44
Total 86-1014-MISC EMPLOYEE BENEFITS						23,881.44
<b>86-2050-CLOTHING &amp; PERSONAL ITE</b>						
Check	12/23/2012	3613	L.N Curtis & Sons	Gloves	District	138.59
Check	1/2/2013	3620	L.N Curtis & Sons	Gloves	District	176.81
Total 86-2050-CLOTHING & PERSONAL ITE						315.40

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Accrual Basis

**Albion Little River Fire Protection District**  
**Revenues & Expenses Detail**  
 December 10, 2012 through January 9, 2013

Type	Date	Num	Name	Memo	Class	Amount
<b>86-2060-COMMUNICATIONS</b>						
<b>INTERNET SERVICE</b>						
<b>Comcast</b>						
Check	12/19/2012	3607	Comcast	8155300570124362	District	67.46
Check	12/30/2012	3617	Comcast	8155300570034801	District	80.46
Total Comcast						147.92
Total INTERNET SERVICE						147.92
<b>TELEPHONE</b>						
<b>ATT</b>						
Check	12/11/2012	3601	AT&T	96075541735558	District	151.17
Total ATT						151.17
<b>ECG</b>						
Check	12/16/2012	EFT	ECG Enhanced Comm...	2319611	District	12.89
Total ECG						12.89
Total TELEPHONE						164.06
Total 86-2060-COMMUNICATIONS						311.98
<b>86-2120-MAINTENANCE EQUIPMENT</b>						
<b>Radio Maintenance</b>						
Check	12/23/2012	3615	Aircomm	#8019 4 failed pages replacement	District	1,659.96
Total Radio Maintenance						1,659.96
<b>Vehicle Maintenance</b>						
<b>8162</b>						
Check	12/20/2012	041...	Fort Bragg Diesel	#13760	District	2,963.62
Total 8162						2,963.62
<b>8165</b>						
Check	1/2/2013	3621	Rhoades Auto Parts	anti-freeze, cleaner, thermo aid, gas...	District	107.96
Total 8165						107.96
<b>8195 ZODIAC &amp; TRAILER</b>						
Check	1/6/2013	3624	Rossi's Building Materi...	#1212-164059	District	180.33
Check	1/6/2013	3626	Village Hardware	#113 Dec Strmnt	District	10.73
Total 8195 ZODIAC & TRAILER						191.06
Total Vehicle Maintenance						3,262.64
Total 86-2120-MAINTENANCE EQUIPMENT						4,922.60
<b>86-2130-MAINTENANCE STRUCTURES</b>						
<b>Station 810</b>						
Check	1/9/2013	3628	Marsha A. Regan	#576669 December 2012	District	123.75
Total Station 810						123.75
<b>Station 811</b>						
Check	1/9/2013	3628	Marsha A. Regan	#576669 December 2012	District	22.50
Total Station 811						22.50
Total 86-2130-MAINTENANCE STRUCTURES						146.25
<b>86-2140-MEDICAL, LAB SUPPLIES</b>						
<b>Gasses</b>						
<b>Eureka Oxygen</b>						
Check	12/11/2012	3602	Eureka Oxygen Co	DM00636386	District	98.60
Total Eureka Oxygen						98.60
<b>Matheson Tri-Gas</b>						
Check	12/19/2012	3610	Matheson Tri-Gas Inc.	10206 #05922252, 05681520, 05739...	District	328.60
Check	12/23/2012	3612	Matheson Tri-Gas Inc.	10206#05681520 balance	District	15.05
Check	12/30/2012	3619	Matheson Tri-Gas Inc.	10206 #06089221	District	62.30
Total Matheson Tri-Gas						405.95
Total Gasses						504.55



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**Albion Little River Fire Protection District  
 Revenues & Expenses Detail  
 December 10, 2012 through January 9, 2013**

Type	Date	Num	Name	Memo	Class	Amount
<b>86-2140-MEDICAL, LAB SUPPLIES - Other</b>						
Check	12/19/2012	3609	Emergency Medical Pr...	#1503989, #1503147, 1507775	District	1,228.15
Total 86-2140-MEDICAL, LAB SUPPLIES - Other						1,228.15
Total 86-2140-MEDICAL, LAB SUPPLIES						1,732.70
<b>86-2150-MEMBERSHIPS</b>						
<b>CALSTAR</b>						
Check	12/11/2012	3605	CALSTAR	Membership Joseph Goforth	District	30.00
Total CALSTAR						30.00
<b>REACH</b>						
Check	12/11/2012	3604	REACH	Membership Joseph Goforth	District	25.00
Total REACH						25.00
<b>86-2150-MEMBERSHIPS - Other</b>						
Check	12/19/2012	3611	California Special Distri...	Dues 2010	District	662.00
Total 86-2150-MEMBERSHIPS - Other						662.00
Total 86-2150-MEMBERSHIPS						717.00
<b>86-2170-DISTRICT OFFICE SUPPLIE</b>						
<b>Paper, Ink, Materials</b>						
Check	12/11/2012	EFT	Savings Bank Of Mend...	checks	District	22.95
Check	12/11/2012	EFT	Savings Bank Of Mend...	checks	FD Donations	22.95
Check	1/6/2013	3622	Marshall Brown	Reimb. for office supplies	District	32.71
Total Paper, Ink, Materials						78.61
<b>Postage</b>						
Credit...	12/30/2012		USPS	Stamps	District	91.75
Total Postage						91.75
Total 86-2170-DISTRICT OFFICE SUPPLIE						170.36
<b>86-2181-AUDITING &amp; FISCAL SERVI</b>						
<b>Bookkeeping Services</b>						
Check	12/30/2012	3618	Katsiaryna Gregonis	#53	District	395.04
Total Bookkeeping Services						395.04
Total 86-2181-AUDITING & FISCAL SERVI						395.04
<b>86-2187-EDUCATION &amp; TRAINING</b>						
Check	12/11/2012	3603	Brenda Howard	First Aid/CPR Class 09/22/12	District	660.00
Check	12/23/2012	3614	Nathaniel Norling	10/18 & 11/15 medical training	District	300.00
Total 86-2187-EDUCATION & TRAINING						960.00
<b>86-2189-PROFESIONAL &amp; SPECIAL S</b>						
<b>COUNTY COUNSEL SERVICES</b>						
Check	1/9/2013	3627	County Of Mendocino	County Couasel Services10/1/12-12/3...	District	552.00
Total COUNTY COUNSEL SERVICES						552.00
Total 86-2189-PROFESIONAL & SPECIAL S						552.00
<b>86-2250-TRANSPORTATION &amp; TRAVEL</b>						
<b>FLEET FUEL</b>						
<b>Eel River Fuels</b>						
Check	12/19/2012	3608	Eel River Fuels, Inc.	706 #174958	District	79.07
Total Eel River Fuels						79.07
<b>Walsh Oil</b>						
Check	12/13/2012	041...	Walsh Oil	13015 #196268 & 196241	District	1,214.14
Total Walsh Oil						1,214.14
Total FLEET FUEL						1,293.21
Total 86-2250-TRANSPORTATION & TRAVEL						1,293.21

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**Albion Little River Fire Protection District**  
**Revenues & Expenses Detail**  
 December 10, 2012 through January 9, 2013

Type	Date	Num	Name	Memo	Class	Amount
<b>86-2260-UTILITIES</b>						
<b>PG&amp;E</b>						
Check	1/6/2013	3625	PG&E	0210095100-9	District	170.51
Total PG&E						<u>170.51</u>
<b>Thompson Septic Service</b>						
Check	1/9/2013	3629	Thompson's PortaSepti...	#16912	District	97.95
Total Thompson Septic Service						<u>97.95</u>
<b>Waste Management</b>						
Check	1/6/2013	3623	Waste Management	799-0001196-2561-4	District	37.16
Total Waste Management						<u>37.16</u>
Total 86-2260-UTILITIES						<u>305.62</u>
<b>86-4370-EQUIPMENT (PURCHASE)</b>						
<b>Firefighting Equipment</b>						
<b>HOSE</b>						
Check	12/13/2012	041...	L.N Curtis & Sons	#1245908-01	District	2,148.30
Total HOSE						<u>2,148.30</u>
Total Firefighting Equipment						<u>2,148.30</u>
<b>Radios</b>						
Check	12/23/2012	3616	BearCom	#4168562 replacing defective radios	District	1,673.33
Total Radios						<u>1,673.33</u>
Total 86-4370-EQUIPMENT (PURCHASE)						<u>3,821.63</u>
Total Expense						<u>39,525.23</u>
<b>Net Income</b>						<u><u>-33,285.90</u></u>

Example

**Elk Community Services District**  
**Actual vs Budget**  
July 2015 through March 2016

	<u>Jul '15 - Mar ...</u>	<u>Budget</u>	<u>\$ Over Budget</u>
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>TAX Revenues</b>			
County Tax	23,670	24,400	-730
Elk CSD Special Tax	19,333	18,000	1,333
<b>Total TAX Revenues</b>	<u>43,003</u>	<u>42,400</u>	<u>603</u>
<b>INCOME from Operations</b>			
<b>AMBULANCE Collections</b>	1,288		1,288
<b>FIRE &amp; Cost Recovery Revenue</b>			
Firefighter & EMT	22,598	23,084	-486
Apparatus	14,160	13,440	720
Admin-UIWC	6,833	6,584	249
<b>Total FIRE &amp; Cost Recovery Revenue</b>	<u>43,591</u>	<u>43,108</u>	<u>483</u>
<b>Total INCOME from Operations</b>	44,879	43,108	1,771
<b>OTHER Revenues</b>			
<b>GRANTS &amp; Contributions</b>			
<b>Government</b>			
CALFIRE	2,425		
<b>Total Government</b>	2,425		
<b>Organizations</b>			
EVFD			
Expense Reimbursements		900	-900
<b>Total EVFD</b>		<u>900</u>	<u>-900</u>
<b>Total Organizations</b>		900	-900
<b>Indiv &amp; Business Donations</b>			
Cash	2,000		
In-Kind	5,976		
<b>Total Indiv &amp; Business Donations</b>	<u>7,976</u>		
<b>Total GRANTS &amp; Contributions</b>	10,401	900	9,501
<b>EXP Reimb &amp; Misc</b>			
Other	99		
<b>Total EXP Reimb &amp; Misc</b>	<u>99</u>		
<b>Total OTHER Revenues</b>	10,500	900	9,600
<b>INTEREST Income</b>			
Bank Interest	120	120	0
<b>Total INTEREST Income</b>	<u>120</u>	<u>120</u>	<u>0</u>
<b>Total Income</b>	98,502	86,528	11,974
<b>Expense</b>			
<b>ADMINISTRATIVE</b>			
<b>DEBT Service</b>			
Loan Interest	1,242		
Principal Retirement	10,827		
DEBT Service - Other		12,069	-12,069
<b>Total DEBT Service</b>	12,069	12,069	-0
<b>INSURANCE</b>			
Prop Liab D&O Auto	7,289	7,000	289
Workers Comp	7,678	7,700	-22
<b>Total INSURANCE</b>	<u>14,967</u>	<u>14,700</u>	<u>267</u>

**Elk Community Services District**  
**Actual vs Budget**  
July 2015 through March 2016

	Jul '15 - Mar ...	Budget	\$ Over Budget
<b>LEGAL PROF</b>			
Accounting/Secretarial (1099)	2,950	3,600	-650
CPA Audit	1,750	1,900	-150
Payroll Accounting		420	-420
<b>Total LEGAL PROF</b>	4,700	5,920	-1,220
<b>LICENSES &amp; Fees</b>			
Certifications			
EMT	1,116	175	941
Physicals	1,265		
<b>Total Certifications</b>	2,381	175	2,206
Election Fees	343	350	-8
LAFCO Fees	238	750	-512
Tax Collection Fees	977	600	377
<b>Total LICENSES &amp; Fees</b>	3,939	1,875	2,064
<b>OFFICE</b>			
Postage & Shipping	69	90	-21
Supplies & Misc	6	90	-84
<b>Total OFFICE</b>	74	180	-106
<b>RENTAL</b>			
Equipment		225	-225
Facility Lease	1	1	
Safe Deposit & PO Box	113	110	3
<b>Total RENTAL</b>	114	336	-222
<b>TRAVEL &amp; Auto</b>			
Mileage @ IRS Rate	722	375	347
Per Diem (meetings)		150	-150
Trav Lodg Tolls Meals	171	1,000	-829
<b>Total TRAVEL &amp; Auto</b>	892	1,525	-633
<b>UTIL</b>			
Electric	156	135	21
Internet	67	450	-383
Telephone	763	585	178
<b>Total UTIL</b>	986	1,170	-184
<b>OTHER Expenses</b>			
<b>ASSET</b>			
Purchases	7,976	450	7,526
<b>Total ASSET</b>	7,976	450	7,526
MED EVAC Member Fees	1,765	1,500	265
<b>Total OTHER Expenses</b>	9,741	1,950	7,791
<b>REPLACEMENT Fund</b>		10,800	-10,800
<b>Total ADMINISTRATIVE</b>	47,482	50,525	-3,043
<b>OPERATIONS Expense</b>			
<b>FIRE &amp; Reimbursed Incidents</b>			
Firefighters & EMTs (W-2)	22,598	23,084	-486
Payroll Taxes	1,729	3,198	-1,469
<b>Total FIRE &amp; Reimbursed Incidents</b>	24,327	26,282	-1,955
<b>FUEL</b>	1,255	1,375	-120
<b>REPAIRS &amp; Maint</b>			
Buildings & Grounds	1,723	1,000	723
Radio Servicing		3,375	-3,375
Vehicles & Equipment	2,997	3,300	-303
<b>Total REPAIRS &amp; Maint</b>	4,720	7,675	-2,955
<b>SUPPLIES</b>	5,444	7,500	-2,056

04/11/16  
Accrual Basis

**Elk Community Services District**  
**Actual vs Budget**  
July 2015 through March 2016

	<u>Jul '15 - Mar ...</u>	<u>Budget</u>	<u>\$ Over Budget</u>
<b>TRAINING</b>			
General		1,125	-1,125
Strike Team		1,100	-1,100
<b>Total TRAINING</b>		2,225	-2,225
<b>MISC Other</b>			
Ambulance Billing Fees	25	105	-80
<b>Total MISC Other</b>	25	105	-80
<b>Total OPERATIONS Expense</b>	35,770	45,162	-9,392
<b>Total Expense</b>	83,252	95,687	-12,435
<b>Net Ordinary Income</b>	15,250	-9,159	24,409
<b>Net Income</b>	<u>15,250</u>	<u>-9,159</u>	<u>24,409</u>

Example









Chart of Accounts w Description

860010	Appropriation for Contingency	
861011	Regular Employees Salaries	
861014	Miscellaneous	used for employee benefits; CalStar, REACH, MCDH ambulance
861035	Workers Compensation	workers' comp expense
862050	Clothing & Personal Items	PPEs, rain gear, personal flashlights, bags, boots
862060	Communications	paggers, radios
862080	Food	food/beverages stocked at stations for firefighters on extended calls; NOT to be used for non-ff meals
862101	Insurance--General	insurance for bldgs, vehicles, contents
862120	Maintenance--Equipment	broken down by vehicle
862130	Maintenance-- Structures & Grounds	broken down by station
862140	Medical, Lab Supplies	oxygen tank refills
862150	Memberships	CSDA membership--for dept/district memberships in organizations
862160	Miscellaneous Expense	
862170	Office Expense	purchase of office eqpt, supplies
862176	Fuel Expense	fuel for vehicles
862181	Auditing & Fiscal Services	includes audit, bookkeeping expenses
862183	Legal Expenses	
862184	Architect & Engineering Services	
862185	Medical/Dental Services	firefighter physicals, innoculations, lab tests
862187	Education & Training	cost of classes, materials
862188	Printing	printed material
862189	Professional & Special Services	example would be Amy Wynne
862200	Rents & Leases--Eqpmt	any leased vehicle expense
862210	Rents & Leases-Bldgs & Grounds	lease payments for stations
862220	Small Tools & Supplies	purchases/repairs to free standing tools (eg chainsaw, ladders)--small tools defined as below \$ ?
862231	Election Services & Supervision	
862250	Transportation & Travel	expenses associated with in County travel for classes/delivery of vehicles
862253	Transpo & Travel Out of County	expenses associated with out of County travel for classes/delivery of vehicles
862260	Utilities	fuel for bldgs
863113	Payments to other Govt Agencies	
864360	Structures & Improvements	811 Renovation, other station bldg projects
864370	Equipment	purchases--downpymt, monthly pymts, finance costs--broken down by vehicle
863310	Interest	?
863311	Principal	?

## Chart of the Duties of the Members of the Board of Directors of the Albion Little River Fire Protection District

<b>DIRECTOR</b>	<b>DUTIES</b>
President	<p>Plan, schedule, and preside at all board meetings.</p> <p>Designate an interim chair-person to serve during absence.</p> <p>Appoint district fiscal officer.</p> <p>Appoint standing and ad hoc committees.</p> <p>Determine whether to place a public request item on agenda.</p> <p>Perform duties as community liason, including communication with media and public; coordination of fundraising and fundraisers.</p>
Vice President	<p>Serve as interim president if no interim president is appointed.</p> <p>Coordinate vehicle issues - acquisition, disposal, licencing.</p> <p>Coordinate/oversee Station 811 building project.</p> <p>Coordinate insurance matters - liability, worker's comp., vehicle and property.</p> <p>Oversee vehicle and property maintenance.</p>
Secretary	<p>Prepare agendas for all meetings in cooperation with president.</p> <p>Preside at board meetings if president and vice president absent.</p> <p>Respond to district correspondence not directed to others.</p> <p>Sign attestation to ordinances, resolutions, and appointments.</p> <p>County clerk-recorder contact person.</p> <p>Post agendas for all meetings.</p> <p>Collect, collate, distribute necessary meeting materials to board members a minimum of 72 hours before meetings and provide printed agenda and other necessary materials (board packet) for board members, firefighters, and the public at meetings.</p> <p>Record, prepare and distribute meeting minutes.</p> <p>Prepare attestation to ordinances, resolutions and appointments.</p> <p>Update district files, manuals and records.</p> <p>Monitor and coordinate board member legal compliance [membership certification; ethics, Brown Act, and harrassment training; conflict</p> <p>Monitor and coordinate board members election, terms of office, resignations and appointments with candidates, board members and county elections office.</p> <p>Publish and post appropriate legal notices.</p>
Fiscal Officer	<p>Oversee bookkeeper's activities.</p> <p>Forecast, review, manage and report budget.</p> <p>Coordinate, oversee bi-annual independent audit.</p> <p>County auditor contact person.</p>
Board Member 5	<p>Coordinate facilities use.</p> <p>Oversee/review special parcel tax.</p> <p>County tax collector contact person.</p>
<b>DUTIES OF OTHERS</b>	
Chief	<p>Retrieve mail from district PO Box.</p> <p>Review, approve, and deliver invoices and other bills to bookkeeper.</p> <p>Post remaining mail to secretary's mail box at Station 810, notify secretary of items posted.</p>
Bookkeeper	<p>Receive approved invoices and statements, confirm accuracy of assigned budget category and budget compliance, write checks and post payment as required.</p> <p>Receive and record financial donations to the district, record donor information, prepare and send thank you note/receipt response, prepare monthly donations report.</p> <p>Prepare monthly financial reports</p>

## Procedure for Mail Pickup/Distribution

Mail is picked up from Box 634. (Does everyone agree that every piece of mail must be logged in?). Enter mail information for each item in log book which is located on shelf in front of mailboxes at 810.

Invoices relating to department business must be given to the Chief for approval. In cases of invoices related to District business, invoice must be approved by Board President or, in his absence, Vice President.

Documentation must be presented to the Bookkeeper to substantiate the charges; no payment will be made without appropriate supporting documentation. In the case where documentation is unable to be submitted, a written statement must be submitted and signed by the presenter as well as the Chief/Board President.

After invoice has been approved, it should be placed in Bookkeeper's box for payment. In situations where Bookkeeper has questions regarding legality or appropriateness of invoice, question will first be referred to the Fiscal Officer for resolution; if no resolution can be reached, refer to the Board President.

Transfer of mail to another person should always be accompanied by an e-mail communication to the person being given the mail to alert them to the transfer.

Submission for Regular Meeting of the Board of Directors May 11, 2016 by Director Alan Taeger

Response to items presented by Director Debbi Wolfe at the April 20, 2016 regular meeting tabled for consideration at the May 11, 2016 meeting.

1. Determination of acceptable financial report formatting:
  - a. Monthly Balance Sheet is ok as presented.
  - b. Would like to see Revenue & Expense Report showing columns for current month and YTD as per Elk CSD example.
  - c. Would like to see YTD Actual vs Budget reports showing columns for YTD, Budget, and \$ over budget as per Elk CSD example.
  - d. Agree that green sheet is most useful for next FY budget planning.
2. Proposal to establish cloud-based record keeping.
  - a. Agree
3. Proposed changes to bookkeeper and board member duties:
  - a. Debbi has asked that a board member be assigned to reconcile district accounts. This task properly belongs to the fiscal officer. If there is a conflict due to the financial officer being a signatory on district accounts then it is my opinion that the fiscal officer should relinquish account signing authority to another board member. I believe that the logical transition would be to have the elected officers (President, Vice President, and Secretary) be account signatories. As there are very few occasions where a board member is required to sign a check I feel that the change will have minimal impact.
  - b. The current bookkeeper duty to “receive and record financial donations to the district...(etc.)” could be transferred to the financial officer. After receiving and recording a donation the financial officer would deliver the money received to the bookkeeper for deposit. That would relieve the bookkeeper of some time obligations. As this duty is irregular it should not be too burdensome to the financial officer.
  - c. The duty of the chief to retrieve mail from the district PO Box and to “post remaining mail to secretary’s box at 810...” has already been de facto changed to a duty of the board secretary.

Submission for Regular Meeting of the Board of Directors May 11, 2016 by Director Alan Taeger

RE: Consideration of changes to the duties of the members of the Board of Directors.

1. Debbi has asked that a board member be assigned to reconcile district accounts. This task properly belongs to the fiscal officer. If there is a conflict due to the financial officer being a signatory on district accounts then it is my opinion that the fiscal officer should relinquish account signing authority to another board member. I believe that the logical transition would be to have the elected officers (President, Vice President, and Secretary) be account signatories. As there are very few occasions where a board member is required to sign a check I feel that the change will have minimal impact.

2. The current bookkeeper duty to “receive and record financial donations to the district...(etc.)” could be transferred to the financial officer. After receiving and recording a donation the financial officer would deliver the money received to the bookkeeper for deposit. That would relieve the bookkeeper of some time obligations. As this duty is irregular it should not be too burdensome to the financial officer.

**From:** [Alan Taeger](#)  
**To:** [board@albionfire.com](mailto:board@albionfire.com); "Ted Williams"  
**Subject:** Office at Station 810  
**Date:** Friday, April 22, 2016 3:09:30 PM

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Fellow board members, Ted.

FYI -

Yesterday, while in Fort Bragg, I went to the Mendocino County Office of Planning and Building and spoke with Chief Building Inspector Michael Oliphant regarding using the back room of Station 810 as a district office. I referred to the recent permitted work on the building and asked if there would be any reason why we could not use the back room for our official district office. I reminded him that the building is not ADA compliant and assured him that it would not be our intention to resume holding public meetings at that location. Michael stated emphatically that there would be no objection to our use of the space as a district office and that visits to the office by a member of the public on district business would not be a problem.

With this in mind, I plan to reintroduce my proposals to move records and office materials from Station 811 to Station 810 (tabled at the April 20, 2016 regular meeting) for adoption at the May 11, 2016 regular meeting.

Alan