



GOLD RIDGE FIRE PROTECTION DISTRICT

4500 Hessel Road · Sebastopol, CA 95472

Phone (707) 823-1084 · Fax (707) 829-1175 · www.goldridgefire.org

Serving the communities of Hessel, Twin Hills, Freestone, & Rural Sebastopol
Fire Chief Shepley Schroth-Cary

NOTICE & AGENDA OF THE BOARD OF DIRECTORS REGULAR MEETING To be held on January 4, 2023 – 7pm Location: Station 1 – 4500 Hessel Rd. Sebastopol

If you prefer to attend this meeting virtually:

From your computer, tablet or smartphone: <https://us06web.zoom.us>

You can also dial in using your phone: +1 669 444 9171

Meeting ID: 898 1135 6065

Passcode: 856559

Assistance for the disabled: If you are disabled in any way and need accommodation to participate in the meeting, please call the Board Clerk at least 48 hours in advance at (707) 823-1084 so the necessary arrangements can be made.

- 1) **CALL TO ORDER AND PLEDGE OF ALLEGIANCE**
- 2) **ROLL CALL OF DIRECTORS**
- 3) **PUBLIC INPUT:** *At this time, members of the public may address the Board with any item not appearing on the agenda. It is recommended that you limit your comment to 3 minutes or less. Under State Law, matters presented under this item cannot be discussed or acted upon by the Board at this time.*
- 4) **APPROVAL OF MINUTES FROM PREVIOUS MEETING:**
 - a) December 7, 2022 Regular Meeting Minutes (**Action Item**)
- 5) **CORRESPONDENCE:** *Review of any correspondence that might have been received after distribution of board packet.*
- 6) **REVIEW AND APPROVAL OF FINANCIAL REPORTS:**
 - a) December 2022 Bank Accounts Register (**Action Item**)
- 7) **REPORTS:**
 - a) **OPERATIONS REPORTS**
 - i) Equipment maintenance
 - ii) Building maintenance
 - iii) Personnel

- b) TRAINING REPORT
- c) FIRE MARSHAL REPORT
- d) FIREFIGHTERS ASSOCIATIONS
- e) EXPLORER POST
- f) CONSOLIDATION AD-HOC
- g) FIRE CHIEF'S REPORT

8) **OLD BUSINESS:** None

9) **NEW BUSINESS:**

- a) Fiscal Year 2021/2022 Draft Audit Report: John Blomberg from Blomberg and Griffin will present the FY 2021/2022 Draft Financial Audit for board approval. **(Action Item)**
- b) The district is seeking board approval of Resolution 22/23-04 Observing the Adoption of the County of Sonoma's 2022 Fire Safety Ordinance. **(Action Item)**
- c) The Sonoma County Fire Districts' Association is seeking a vote for 1 President and 1 Vice President for the SCFDA board and selection of a representative to cast the ballot at the SCFDA regular meeting on January 26, 2023. **(Action Item)**

10) **GOOD OF THE ORDER:**

11) **ADJOURNMENT:**

Materials related to an item on this agenda submitted to the Gold Ridge Fire Protection District after the distribution of the agenda & packet are available for public inspection in Fire Station 1 office at 4500 Hessel Road during normal business hours.



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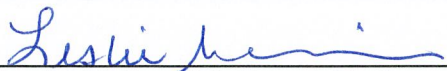
December 7, 2022 Regular Meeting Minutes

- 1) **Call to Order:** The Regular Meeting of the Gold Ridge Fire Protection District was held at Station 2, 1690 Watertrough Rd. Sebastopol, California. The meeting was called to order at 7:02pm with Director Gloeckner leading the Pledge of Allegiance.
- 2) **Roll Call of Directors:**

Robert Gloeckner	Dominic Carinalli
Steve Petrucci	Christopher Tachouet
Charlie Lachman	Joe Petersen
David Warburg	
- Directors Absent:** None
- 3) **Public Input:** None
- 4) **Approval of the Minutes from Previous Meeting(s):** The minutes from the November 2, 2022 regular meeting were reviewed. A motion was made by Director Tachouet to approve the minutes. The motion was seconded by Director Petersen and passed unanimously.
- 5) **Correspondence:** None
- 6) **Approval of the Financial Reports:** The revenues and expenses for the month of November 2022 were reviewed and discussed. Director Tachouet made a motion to approve the November 2022 Bank Accounts Register Report. The motion was seconded by Director Petersen and passed unanimously.
- 7) **Reports:**
 - a) **Operations Report:**
 - i) **Equipment Maintenance:** See attached report Assistant Chief Pforsich.
 - ii) **Building Maintenance:** See attached report Assistant Chief George.
 - iii) **Personnel:** Nothing to report
 - b) **Training:** See attached report Battalion Chief DeGraffenreid.
 - c) **Fire Marshal's Report:** See attached report from Battalion Chief DeCarli.
 - d) **Firefighters Associations:** Nothing to report

- e) **Explorer Post:** Tom Warren reported that there are currently 15 active explorers and that we will be sending 10 to the academy in San Bernardino in March.
 - f) **Consolidation Ad-Hoc:** Nothing to report
 - g) **Fire Chief's Report:** Fire Chief Schroth-Cary discussed the updated LAFCO process and timeline.
- 8) **OLD BUSINESS:** None
- 9) **NEW BUSINESS:**
- a) Board approval of the 2023 Gold Ridge Fire Protection District Board of Director's meeting schedule. Director Petersen made a motion to approve the 2023 meeting schedule. The motion was seconded by director Carinalli and passed unanimously.
 - b) Board vote for one candidate for the position of LAFCO Special District Representative, term ending May 2025. Director Petersen made a motion to vote for candidate Rich Holmer. The motion was seconded by Director Lachman and passed unanimously.
- 10) **Good of the Order:** Director Petersen wanted to recognize Director Carinalli for having been awarded the California State Farm Bureau's Distinguished Service Award.
- 11) **Adjournment:** There being no further business, Director Carinalli made a motion to adjourn the meeting at 8:01 PM. The motion was seconded by Director Petersen and passed unanimously.

Respectfully submitted:



Leslie McCormick, Board Clerk

Date approved by board

December Board Meeting – Reports

Equipment Maintenance Report Submitted by Assistant Chief Andy Pforsich

8181's primer motor was replaced, and relief valve rebuilt. 8171 came home from Burton's after a couple of minor warranty repairs. It will be going to Diesel Exhaust Services in Cotati for a modification to its tailpipe, so the Plymovent suction doesn't trigger the check engine light for a DEF pressure sensor fault. 8169 is at Twin Oaks to see if they can get more power out of its motor for better performance. If they can, we plan to keep it rather than 8163. We have a buyer in Fort Ross. Semi-annual oil sampling will begin this month.

Building Maintenance Report submitted by Assistant Chief

Bob Illia will be scheduled to install the skirt on the AMR modular at station 2 next month. I plan to do a site visit at station 1 with the septic company Adobe Associates. Holiday party planning is going well, party will be this Friday at station 1.

Training Report submitted by Battalion Chief Gino DeGraffenreid

Monthly Topic: HazMat

Ongoing: Company Standards and Engineer Development

Members completed 334 hours of training

Congratulations Andrew Rush on becoming a qualified Engineer

Multi Company Water Rescue Training tomorrow night in the Estero. Yes, in the rain

Prevention Report Submitted by Battalion Chief DeCarli

Defensible Space Inspection program concluded and final invoice is being put together for reimbursement. Of the Business inspections are on-going. Progress being made across all shifts. Hazard reduction (burn permit) inspections are on-going and being handled by the on-duty crews

I will be meeting with the County Fire Marshal next week to put together a resolution for the Board's review to acknowledge and enforce the County's updated fire code which goes into effect in January.

Prevention continued:

Percentage of total calls for November 2022:

Fires: 6.5%

Medical/TC: 56%

Hazardous Conditions: 4%

Public Assist and Good Intent: 33.5%

Total Calls YTD 2022: 1341

Total Calls YTD 2021: 1180

Net Increase 161

Total Calls for the month of Oct 2022: 122

Total Calls for the month of Oct 2021: 107

Net Increase: 15

COVID-19

Nothing to report from the County Health Officer. There has been an uptick county-wide in number of COVID cases. It appears that COVID is in a competition with RSV and the annual flu/cold season for sickness and hospitalization in the county.

**Gold Ridge Fire Protection District
Bank Accounts Register as of December 31, 2022**

Type	Date	Num	Name	Memo	Split	Deposits	Checks	Balance
Petty Cash								
Deposit	12/30/2022	DEP	Reimbursement	Greg Hart oil samples	6140 · Fleet Maintenance	70.00		429.11
Deposit	12/30/2022	DEP	Sign sales	Deposit	3600 · Address Signs	20.00		499.11
Total Petty Cash						90.00		519.11
1120 · Summit								
Deposit	12/01/2022			Deposit	4040 · Cell Tower	1,570.00		205,721.94
Deposit	12/05/2022			Deposit	4102 · Donations/Reimbur	245.00		207,291.94
Deposit	12/05/2022			Deposit	1801 · Rent of Real Estate	1,750.00		207,536.94
Deposit	12/05/2022			Deposit	4102 · Donations/Reimbur	100.00		209,286.94
Deposit	12/05/2022			Deposit	4102 · Donations/Reimbur	1,000.00		209,386.94
Deposit	12/05/2022			Deposit	2925 · Government Agency	1,500.00		210,386.94
Deposit	12/05/2022			Deposit	4100 · Workers' comp Ins.	3,079.42		211,886.94
Deposit	12/06/2022			McKinney	2500 · ST -Other	80,443.96		214,966.36
Deposit	12/06/2022			Deposit	4101 · Miscellaneous Reve	3,929.15		295,410.32
Check	12/08/2022	7726	Burton's Fire Apparatus	VOID: Nov 2022	6140 · Fleet Maintenance		217.40	299,339.47
Check	12/08/2022	7727	Peterson Trucks	Nov 2022	6140 · Fleet Maintenance		638.88	299,339.47
Check	12/08/2022	7728	Lake Parts, Inc.	Acct: 11963 Nov 2022	6140 · Fleet Maintenance		7.00	299,122.07
Check	12/08/2022	7729	Fastrak	B8 I712281246213	7300 · Transportation/Travel		377.63	298,483.19
Check	12/08/2022	7730	Bauer Compressors	301019	6145 · Maintenance Equipment		145.00	298,476.19
Check	12/08/2022	7731	CSBS	Sta 2 B&W copier	6400 · Office Expense		58.59	298,098.56
Check	12/08/2022	7732	Recology Sonoma Marin	Acct: 1810286203 - Nov 2022	6080 · Household Expense		1,914.68	297,953.56
Check	12/08/2022	7733	Jeff's Twin Oaks Garage, Inc	INV23261	6140 · Fleet Maintenance		2,327.71	297,894.97
Check	12/08/2022	7734	L.N. Curtis & Sons	767536 hose packs	6880 · Small Tools		196.07	295,980.29
Check	12/08/2022	7735	AT&T		-SPLIT-		62.00	293,652.58
Check	12/08/2022	7736	TRU-SCAN Fingerprints	McBride	6654 · Medical Exams		196.60	293,456.51
Check	12/08/2022	7737	Santa Rosa Uniform & Equipm	Pease	6020 · Clothing/Personal		1,577.77	293,394.51
Check	12/09/2022	7738	The BBQ Spot	Balance for Holiday Party	6290 · Other Dept. Expense		10,000.00	293,197.91
Check	12/13/2022	7739	Sonoma LAFCO	VOID: Deposit - application for r 6587	LAFCO Charges			291,620.14
Check	12/13/2022	7740	Sonoma LAFCO	Deposit - application for reorgan 6587	LAFCO Charges			281,620.14

**Gold Ridge Fire Protection District
Bank Accounts Register as of December 31, 2022**

Type	Date	Num	Name	Memo	Split	Deposits	Checks	Balance
Deposit	12/13/2022			Mill	2500 · ST -Other	19,953.08		301,573.22
Deposit	12/14/2022			Yeti	2500 · ST -Other	116.91		301,690.13
Check	12/15/2022	7741	Burton's Fire Apparatus	Nov 2022	6140 · Fleet Maintenance		3,681.56	298,008.57
Check	12/15/2022	7742	Occu-Med, Ltd.	DOT Peter	6654 · Medical Exams		155.60	297,852.97
Check	12/15/2022	7743	Emergency Equipment Mgmt. INV65350		6881 · Safety Equipment		175.16	297,677.81
Check	12/15/2022	7744	Streamline	4F60730C-001	6280 · Memberships		250.00	297,427.81
Check	12/15/2022	7745	Diesel Exhaust Services	INV38049D	6140 · Fleet Maintenance		41.25	297,386.56
Check	12/15/2022	7746	North Bay Petroleum		-SPLIT-		3,136.59	294,249.97
Check	12/15/2022	7747	PG&E	5726858972-8	7320 · Utilities		753.68	293,496.29
Check	12/15/2022	7748	Kaiser Foundation	Grantor #320900888684 - DMV	6654 · Medical Exams		115.00	293,381.29
Check	12/15/2022	EFT	US Bank Equipment Finance	Dec 2022 copy machine	6820 · Equipment Lease		322.33	293,058.96
Deposit	12/21/2022			Deposit	-SPLIT-	1,954,000.25		2,247,059.21
Transfer	12/21/2022			Funds Transfer	1126 · Summit ICS		2,000,000.00	247,059.21
Deposit	12/21/2022			Deposit	4100 · Workers' comp Ins.	3,079.42		250,138.63
Check	12/21/2022	7749	Benedetti Tire	INV638710 Tires	6140 · Fleet Maintenance		3,189.98	246,948.65
Check	12/21/2022	7750	Life Assist Inc	Acct: 95472FPD Inv 1276452	6261 · Medical Supplies		175.46	246,773.19
Check	12/21/2022	7751	PG&E	0631728992-1	7320 · Utilities		57.10	246,716.09
Check	12/21/2022	7752	L.N. Curtis & Sons	771840 Rep prong set	6880 · Small Tools		72.76	246,643.33
Check	12/21/2022	7753	Mead Clark Lumber	267158, 267495	6180 · Building Maintenance		1,119.66	245,523.67
Check	12/21/2022	7754	Fastrak	8171 I712283596512	7300 · Transportation/Travel		7.00	245,516.67
Check	12/21/2022	7755	American Medical Response	V December 2022	6640 · ALS Professional Services		21,666.67	223,850.00
Deposit	12/28/2022			Deposit	4102 · Donations/Reimbur:	200.00		224,050.00
Deposit	12/28/2022			Deposit	9030 · Wellness Program	4,000.00		228,050.00
Deposit	12/28/2022			Deposit	4102 · Donations/Reimbur:	2,500.00		230,550.00
Check	12/28/2022	7756	Hessel Vol. Firefighters Assoc.	Drill Pay 7/1/22 - 12/31/22	5911 · Drill Pay		1,200.00	229,350.00
Check	12/28/2022	7757	Gold Ridge Vol. Firefighters As	Drill Pay 7/1/22 - 12/31/22	5911 · Drill Pay		3,960.00	225,390.00
Check	12/28/2022	7758	CSFA	2023 Membership Dues Invoice	6280 · Memberships		5,610.00	219,780.00
Check	12/28/2022	7759	Press Democrat	12 mo subscription sta 2	6080 · Household Expense		482.90	219,297.10
Check	12/28/2022	7760	PG&E	4997833296-0 Hessel	7320 · Utilities		1,169.65	218,127.45

**Gold Ridge Fire Protection District
Bank Accounts Register as of December 31, 2022**

Type	Date	Num	Name	Memo	Split	Deposits	Checks	Balance
Check	12/28/2022	7761	US Bank Equipment Finance	Inv# 500-0572031-000 final pay 6820	Equipment Lease		4,835.15	213,292.30
Check	12/28/2022	7762	FDAC EBA	Dec 2022	5930 · Health Insurance		30,429.65	182,862.65
Check	12/30/2022	7763	William L. Adams PC	Inv# 42 December 2022	6610 · Legal Services		3,395.00	179,467.65
Check	12/30/2022	7764	Johnston Thomas	Dec 2022 Balance on account	6610 · Legal Services		5,661.19	173,806.46
Check	12/30/2022	7765	Pump Man NorCal	Inv# 67991	6180 · Building Maintenance		3,146.33	170,660.13
Check	12/30/2022	7766	Sebastopol Hardware	Acct 1084 Dec 2022	6461 · Operating Supplies		125.64	170,534.49
Check	12/30/2022	7767	Robert Illia	skirt for modular	8510 · Building		2,050.00	168,484.49
Check	12/30/2022	7768	U.S. Bank	Acct 4246 0445 5565 3785 thru Cal Card			10,428.17	158,056.32
Total 1120 · Summit						2,077,467.19	2,125,132.81	158,056.32
1122 · Summit Payroll								67,304.76
Transfer	12/01/2022			Funds Transfer	1126 · Summit ICS	200,000.00		267,304.76
Check	12/01/2022	EFT	PERS	11/11/22 Payroll	-SPLIT-		22,338.21	244,966.55
Check	12/01/2022	EFT	Cal PERS 457 Plan	11/11/22 Payroll	5923 · PERS		1,500.00	243,466.55
Check	12/01/2022	EFT	PERS	11/25/22 Payroll	-SPLIT-		23,049.58	220,416.97
Check	12/01/2022	EFT	Cal PERS 457 Plan	11/25/22 Payroll	5923 · PERS		8,333.00	212,083.97
Check	12/09/2022	EFT	Innovative Business Solutions,	12/09/22 Payroll	-SPLIT-		88,686.93	123,397.04
Check	12/09/2022	50161	Frazier, Casey	12/09/22 Payroll	5910 · Payroll Expenses		46.21	123,350.83
Check	12/09/2022	50162	Gibson, Thomas	12/09/22 Payroll	5910 · Payroll Expenses		138.52	123,212.31
Check	12/15/2022	EFT	PERS	12/09/22 Payroll	-SPLIT-		22,996.87	100,215.44
Check	12/15/2022	EFT	Cal PERS 457 Plan	12/09/22 Payroll	5923 · PERS		8,333.00	91,882.44
Transfer	12/15/2022			Funds Transfer	1126 · Summit ICS	150,000.00		241,882.44
Check	12/23/2022	EFT	Innovative Business Solutions,	12/23/22 Payroll	-SPLIT-		81,832.96	160,049.48
Check	12/23/2022	50163	Gibson, Thomas	12/23/22 Payroll	5910 · Payroll Expenses		92.35	159,957.13
Check	12/23/2022	50164	McBride, Devin K	12/23/22 Payroll	5910 · Payroll Expenses		415.57	159,541.56
Check	12/23/2022	50165	Smith, Barrett A	12/23/22 Payroll	5910 · Payroll Expenses		649.87	158,891.69
Total 1122 · Summit Payroll						350,000.00	258,413.07	158,891.69

**Gold Ridge Fire Protection District
Bank Accounts Register as of December 31, 2022**

Type	Date	Num	Name	Memo	Split	Deposits	Checks	Balance
1126 · Summit ICS								
Transfer	12/01/2022			Funds Transfer	1122 · Summit Payroll		200,000.00	3,103,676.36
Transfer	12/15/2022			Funds Transfer	1122 · Summit Payroll		150,000.00	2,903,676.36
Transfer	12/21/2022			Funds Transfer	1120 · Summit	2,000,000.00		2,753,676.36
Total 1126 · Summit ICS						2,000,000.00	350,000.00	4,753,676.36
TOTAL						4,427,557.19	2,733,545.88	5,071,143.48

Charles Lachman
Joe Petersen
Steve Petrucci
Robert Gbeckner
Domenic Carinalli
David Warburg
Christopher Tachouet
Shepley Schroth-Cary, Fire Chief
Date Approved

Gold Ridge Fire Protection District
Cal Card Report
December 2022

Num	Name	Memo	Paid Amount
60 · Services/Supplies			
6040 · Communications			
	Verizon Wireless		1,460.38
	Comcast	Station 1	197.86
	Comcast	Station 2	435.94
	Comcast	Station 3	73.66
	Sonic Net	Internet/email services	12.00
	apple.com	storage	0.99
	apple.com	shift calendar	6.99
	apple.com	storage	0.99
Total 6040 · Communications			2,188.81
6060 · Food			
	Costco	staples/household supplies	85.14
	Fandees Restaurant	Meeting w/ co. FM	70.72
Total 6060 · Food			155.86
6080 · Household Expense			
	Amazon.com		46.26
	Costco	staples/household supplies	354.88
	Sebastopol Hardware		78.62
	Amazon.com		73.74
Total 6080 · Household Expense			553.50
6140 · Fleet Maintenance			
	Minuteman Press	Engine ID stickers	275.43
	Zoro Tools		23.02
	Derotic	parts	192.08
Total 6140 · Fleet Maintenance			490.53
6145 · Maintenance Equipment			
	Amazon.com		30.36
Total 6145 · Maintenance Equipment			30.36
6180 · Building Maintenance			
	Lowe's	door knob	19.69
Total 6180 · Building Maintenance			19.69
6280 · Memberships			
	Survey Monkey	survey tool	468.00
Total 6280 · Memberships			468.00

Gold Ridge Fire Protection District
Cal Card Report
December 2022

Num	Name	Memo	Paid Amount
6400 · Office Expense			
	Cal Chamber of Commerce	2022 Labor Posters	129.83
Total 6400 · Office Expense			129.83
6410 · Postage			
	AIM Mail Center #10		12.53
	USPS	fit test med forms	10.95
Total 6410 · Postage			23.48
6880 · Small Tools			
	Amazon.com		8.54
	Amazon.com		138.74
	Home Depot	8131	658.56
	L.N. Curtis & Sons		394.87
	Allstar Fire Equipment	hose coupler	755.87
	Harbor Freight	fraud charge refund	-486.37
Total 6880 · Small Tools			1,470.21
7120 · Training			
	Amazon.com		8.77
	Lowe's	vent prop	51.05
Total 7120 · Training			59.82
7121 · Fire Prevention			
	Builder's Bookstore	fire code books	449.58
Total 7121 · Fire Prevention			449.58
7201 · Gas/Oil			
	Gas	B8	119.18
	Gas	B8	109.50
Total 7201 · Gas/Oil			228.68
7300 · Transportation/Travel			
	Fastrak	Bridge Toll	8.50
Total 7300 · Transportation/Travel			8.50
Total 60 · Services/Supplies			6,276.85

Gold Ridge Fire Protection District
Cal Card Report
December 2022

Num	Name	Memo	Paid Amount
90 · Appropriations			
9030 · Wellness Program			
	Rogue Fitness	2 stationary bikes	4,151.32
Total 9030 · Wellness Program			<u>4,151.32</u>
Total 90 · Appropriations			<u>4,151.32</u>
TOTAL			<u><u>10,428.17</u></u>

Gold Ridge Fire Protection District
Split Detail - Operating Account

December 2022

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Paid Amount</u>
EFT	12/15/2022	US Bank Equipment Fi...	Dec 2022 copy machine	1120 · Summit	
			Dec 2022 copy machine	6820 · Equipment Lease	-322.33
TOTAL					-322.33
7726	12/08/2022	Burton's Fire Apparatus	VOID: Nov 2022	1120 · Summit	
TOTAL					0.00
7727	12/08/2022	Peterson Trucks	Nov 2022	1120 · Summit	
			Nov 2022	6140 · Fleet Maintenance	-217.40
TOTAL					-217.40
7728	12/08/2022	Lake Parts, Inc.	Acct: 11963 Nov 2022	1120 · Summit	
			Acct: 11963 Nov 2022	6140 · Fleet Maintenance	-638.88
TOTAL					-638.88
7729	12/08/2022	Fastrak	B8 I712281246213	1120 · Summit	
			B8 I712281246213	7300 · Transportation/T...	-7.00
TOTAL					-7.00
7730	12/08/2022	Bauer Compressors	301019	1120 · Summit	
			301019	6145 · Maintenance Eq...	-377.63
TOTAL					-377.63
7731	12/08/2022	CSBS	Sta 2 B&W copier	1120 · Summit	
			Sta 2 B&W copier	6400 · Office Expense	-145.00
TOTAL					-145.00
7732	12/08/2022	Recology Sonoma Marin	Acct: 1810286203 - Nov 2022	1120 · Summit	
			Acct: 1810286203 - Nov 2022	6080 · Household Expe...	-58.59
TOTAL					-58.59
7733	12/08/2022	Jeff's Twin Oaks Gara...	INV23261	1120 · Summit	
			8193	6140 · Fleet Maintenance	-1,914.68
TOTAL					-1,914.68

Num	Date	Name	Memo	Account	Paid Amount
7734	12/08/2022	L.N. Curtis & Sons	767536 hose packs	1120 · Summit	
			767536 hose packs	6880 · Small Tools	-2,327.71
TOTAL					-2,327.71
7735	12/08/2022	AT&T		1120 · Summit	
			81727	6040 · Communications	-24.02
			54006	6040 · Communications	-172.05
TOTAL					-196.07
7736	12/08/2022	TRU-SCAN Fingerprints	McBride	1120 · Summit	
			McBride	6654 · Medical Exams	-62.00
TOTAL					-62.00
7737	12/08/2022	Santa Rosa Uniform & ...	Pease	1120 · Summit	
			Pease	6020 · Clothing/Personal	-196.60
TOTAL					-196.60
7738	12/09/2022	The BBQ Spot	Balance for Holiday Party	1120 · Summit	
			Balance for Holiday Party	6290 · Other Dept. Exp...	-1,577.77
TOTAL					-1,577.77
7739	12/13/2022	Sonoma LAFCO	VOID: Deposit - application for...	1120 · Summit	
TOTAL					0.00
7740	12/13/2022	Sonoma LAFCO	Deposit - application for reorg...	1120 · Summit	
			Deposit - application for reorgani...	6587 · LAFCO Charges	-10,000.00
TOTAL					-10,000.00
7741	12/15/2022	Burton's Fire Apparatus	Nov 2022	1120 · Summit	
			Nov 2022	6140 · Fleet Maintenance	-3,681.56
TOTAL					-3,681.56
7742	12/15/2022	Occu-Med, Ltd.	DOT Peter	1120 · Summit	
			DOT Peter	6654 · Medical Exams	-155.60
TOTAL					-155.60

Num	Date	Name	Memo	Account	Paid Amount
7743	12/15/2022	Emergency Equipment...	INV65350	1120 · Summit	
			INV65350	6881 · Safety Equipment	-175.16
TOTAL					-175.16
7744	12/15/2022	Streamline	4F60730C-001	1120 · Summit	
			website migration service fee	6280 · Memberships	-250.00
TOTAL					-250.00
7745	12/15/2022	Diesel Exhaust Services	INV38049D	1120 · Summit	
			INV38049D	6140 · Fleet Maintenance	-41.25
TOTAL					-41.25
7746	12/15/2022	North Bay Petroleum		1120 · Summit	
			Station 1 fuel	7201 · Gas/Oil	-1,208.69
			Station 2 fuel	7201 · Gas/Oil	-1,927.90
TOTAL					-3,136.59
7747	12/15/2022	PG&E	5726858972-8	1120 · Summit	
			Sta 2	7320 · Utilities	-753.68
TOTAL					-753.68
7748	12/15/2022	Kaiser Foundation	Grantor #320900888684 - DMV ...	1120 · Summit	
			Grantor #320900888684 - DMV ...	6654 · Medical Exams	-115.00
TOTAL					-115.00
7749	12/21/2022	Benedetti Tire	INV638710 Tires	1120 · Summit	
			INV638710 Tires	6140 · Fleet Maintenance	-3,189.98
TOTAL					-3,189.98
7750	12/21/2022	Life Assist Inc	Acct: 95472FPD Inv 1276452	1120 · Summit	
			Acct: 95472FPD Inv 1276452	6261 · Medical Supplies	-175.46
TOTAL					-175.46
7751	12/21/2022	PG&E	0631728992-1	1120 · Summit	
			0631728992-1	7320 · Utilities	-57.10
TOTAL					-57.10

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Paid Amount</u>
7752	12/21/2022	L.N. Curtis & Sons	771840 Rep prong set	1120 · Summit	
			771840 Rep prong set	6880 · Small Tools	-72.76
TOTAL					-72.76
7753	12/21/2022	Mead Clark Lumber	267158, 267495	1120 · Summit	
			267158, 267495	6180 · Building Mainten...	-1,119.66
TOTAL					-1,119.66
7754	12/21/2022	Fastrak	8171 I712283596512	1120 · Summit	
			8171 I712283596512	7300 · Transportation/T...	-7.00
TOTAL					-7.00
7755	12/21/2022	American Medical Res...	December 2022	1120 · Summit	
			December 2022	6640 · ALS Professiona...	-21,666.67
TOTAL					-21,666.67
7756	12/28/2022	Hessel Vol. Firefighter...	Drill Pay 7/1/22 - 12/31/22	1120 · Summit	
			Drill Pay 7/1/22 - 12/31/22	5911 · Drill Pay	-1,200.00
TOTAL					-1,200.00
7757	12/28/2022	Gold Ridge Vol. Firefig...	Drill Pay 7/1/22 - 12/31/22	1120 · Summit	
			Drill Pay 7/1/22 - 12/31/22	5911 · Drill Pay	-3,960.00
TOTAL					-3,960.00
7758	12/28/2022	CSFA	2023 Membership Dues Invoic...	1120 · Summit	
			2023 Membership Dues Invoice#...	6280 · Memberships	-5,610.00
TOTAL					-5,610.00
7759	12/28/2022	Press Democrat	12 mo subscription sta 2	1120 · Summit	
			12 mo subscription sta 2	6080 · Household Expe...	-482.90
TOTAL					-482.90
7760	12/28/2022	PG&E	4997833296-0 Hessel	1120 · Summit	
			4997833296-0 Hessel	7320 · Utilities	-1,169.65
TOTAL					-1,169.65

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Paid Amount</u>
7761	12/28/2022	US Bank Equipment Fi...	Inv# 500-0572031-000 final pay...	1120 · Summit	
			Inv# 500-0572031-000 final pay off	6820 · Equipment Lease	-4,835.15
TOTAL					-4,835.15
7762	12/28/2022	FDAC EBA	Dec 2022	1120 · Summit	
			Dec 2022	5930 · Health Insurance	-30,429.65
TOTAL					-30,429.65
7763	12/30/2022	William L. Adams PC	Inv# 42 December 2022	1120 · Summit	
			Inv# 42 December 2022	6610 · Legal Services	-3,395.00
TOTAL					-3,395.00
7764	12/30/2022	Johnston Thomas	Dec 2022 Balance on account	1120 · Summit	
			Dec 2022 Balance on account	6610 · Legal Services	-5,661.19
TOTAL					-5,661.19
7765	12/30/2022	Pump Man NorCal	Inv# 67991	1120 · Summit	
			Inv# 67991	6180 · Building Mainten...	-3,146.33
TOTAL					-3,146.33
7766	12/30/2022	Sebastopol Hardware	Acct 1084 Dec 2022	1120 · Summit	
			Acct 1084 Dec 2022	6461 · Operating Suppli...	-125.64
TOTAL					-125.64
7767	12/30/2022	Robert Illia	skirt for modular	1120 · Summit	
			skirt for modular	8510 · Building	-2,050.00
TOTAL					-2,050.00
7768	12/30/2022	U.S. Bank	Acct 4246 0445 5565 3785 thru...	1120 · Summit	
			Acct 4246 0445 5565 3785 thru ...	Cal Card	-10,428.17
TOTAL					-10,428.17

**Gold Ridge Fire Protection District
Split Detail - Payroll Account**

December 2022

Num	Date	Name	Memo	Account	Paid Amount
EFT	12/01/2022	PERS	11/11/22 Payroll	1122 · Summit Payroll	
			11/11/22 Payroll	5910 · Payroll Expenses	-8,299.48
			11/11/22 Payroll	5923 · PERS	-14,038.73
TOTAL					-22,338.21
EFT	12/01/2022	Cal PERS 457 Plan	11/11/22 Payroll	1122 · Summit Payroll	
			11/11/22 Payroll	5923 · PERS	-1,500.00
TOTAL					-1,500.00
EFT	12/01/2022	PERS	11/25/22 Payroll	1122 · Summit Payroll	
			11/25/22 Payroll	5910 · Payroll Expenses	-8,553.66
			11/25/22 Payroll	5923 · PERS	-14,495.92
TOTAL					-23,049.58
EFT	12/01/2022	Cal PERS 457 Plan	11/25/22 Payroll	1122 · Summit Payroll	
			11/25/22 Payroll	5923 · PERS	-8,333.00
TOTAL					-8,333.00
EFT	12/09/2022	Innovative Business S...	12/09/22 Payroll	1122 · Summit Payroll	
			Direct Deposits	5910 · Payroll Expenses	-70,105.60
			12/09/22 Payroll	5922 · FICA Retirement	-186.00
			12/09/22 Payroll	5924 · Medicare	-3,081.89
			12/09/22 Payroll	5910 · Payroll Expenses	-14,895.49
			12/09/22 Payroll	6540 · Payroll Services	-417.95
TOTAL					-88,686.93
EFT	12/15/2022	PERS	12/09/22 Payroll	1122 · Summit Payroll	
			12/09/22 Payroll	5910 · Payroll Expenses	-8,595.74
			12/09/22 Payroll	5923 · PERS	-14,401.13
TOTAL					-22,996.87
EFT	12/15/2022	Cal PERS 457 Plan	12/09/22 Payroll	1122 · Summit Payroll	
			12/09/22 Payroll	5923 · PERS	-8,333.00
TOTAL					-8,333.00

Num	Date	Name	Memo	Account	Paid Amount
EFT	12/23/2022	Innovative Business S...	12/23/22 Payroll	1122 · Summit Payroll	
			Direct Deposits	5910 · Payroll Expenses	-65,562.39
			12/23/22 Payroll	5922 · FICA Retirement	-476.72
			12/23/22 Payroll	5924 · Medicare	-2,873.81
			12/23/22 Payroll	5910 · Payroll Expenses	-12,762.84
			12/23/22 Payroll	6540 · Payroll Services	-157.20
TOTAL					-81,832.96
50161	12/09/2022	Frazier, Casey	12/09/22 Payroll	1122 · Summit Payroll	
			12/09/22 Payroll	5910 · Payroll Expenses	-46.21
TOTAL					-46.21
50162	12/09/2022	Gibson, Thomas	12/09/22 Payroll	1122 · Summit Payroll	
			12/09/22 Payroll	5910 · Payroll Expenses	-138.52
TOTAL					-138.52
50163	12/23/2022	Gibson, Thomas	12/23/22 Payroll	1122 · Summit Payroll	
			12/23/22 Payroll	5910 · Payroll Expenses	-92.35
TOTAL					-92.35
50164	12/23/2022	McBride, Devin K	12/23/22 Payroll	1122 · Summit Payroll	
			12/23/22 Payroll	5910 · Payroll Expenses	-415.57
TOTAL					-415.57
50165	12/23/2022	Smith, Barrett A	12/23/22 Payroll	1122 · Summit Payroll	
			12/23/22 Payroll	5910 · Payroll Expenses	-649.87
TOTAL					-649.87

Gold Ridge Fire Protection District
Profit & Loss Budget vs. Actual
 July through December 2022

	TOTAL				
	Dec 22	Jul - Dec 22	Budget	\$ Over Budget	% of Budget
Income					
10 · Tax Rev					
1000 · Prop Tax - CY secured	1,007,652.35	1,007,652.35	1,823,097.00	-815,444.65	55.27%
1001 · Flat Charges - CY	864,194.05	864,194.05	1,589,706.00	-725,511.95	54.36%
1011 · SB 2557 Prop Tax Admin	0.00	0.00	-23,260.00	23,260.00	0.0%
1020 · Prop Tax CY sup	14,474.53	14,474.53	46,988.00	-32,513.47	30.81%
1040 · Prop Tax -CY unsce	55,808.75	55,808.75	55,756.00	52.75	100.1%
1060 · Prop Tax PY sec	0.00	0.00	-134.00	134.00	0.0%
1061 · Flat Charges PY	10,317.91	10,317.91	15,198.00	-4,880.09	67.89%
1070 · 1100 Prop Tx PY unsec	0.00	0.00	1,169.00	-1,169.00	0.0%
1080 · Property Taxes-PY Supp	0.00	0.00	-56.00	56.00	0.0%
Total 10 · Tax Rev	1,952,447.59	1,952,447.59	3,508,464.00	-1,556,016.41	55.65%
17 · Use of Money/Property					
1701 · Interest Earned	126.88	4,524.96	9,500.00	-4,975.04	47.63%
1801 · Rent of Real Estate	1,750.00	10,500.00	21,000.00	-10,500.00	50.0%
Total 17 · Use of Money/Property	1,876.88	15,024.96	30,500.00	-15,475.04	49.26%
20 · Intergovernmental Revenues					
2440 · ST-Homeowners Prop Tax Relief	1,425.78	1,425.78	10,000.00	-8,574.22	14.26%
2500 · ST -Other	100,513.95	257,620.16	100.00	257,520.16	257,620.16%
2900 · So. Co. Enhanced Services	0.00	600,000.00	600,000.00	0.00	100.0%
2910 · Government Agency - MRFD	0.00	21,000.00	20,000.00	1,000.00	105.0%
2920 · Government Agency - NBF	0.00	168,549.09	675,000.00	-506,450.91	24.97%
2925 · Government Agency - OCC	1,500.00	9,000.00	18,000.00	-9,000.00	50.0%
2930 · So. Co. DSI	0.00	11,978.00	5,000.00	6,978.00	239.56%
Total 20 · Intergovernmental Revenues	103,439.73	1,069,573.03	1,328,100.00	-258,526.97	80.53%
30 · Charges for Services					
3600 · Address Signs	20.00	860.00	550.00	310.00	156.36%
3700 · Copy Fees	0.00	15.00	10.00	5.00	150.0%
Total 30 · Charges for Services	20.00	875.00	560.00	315.00	156.25%
40 · Miscellaneous Revenues					
4040 · Cell Tower	1,570.00	9,420.00	18,840.00	-9,420.00	50.0%
4100 · Workers' comp Ins. Refund	6,158.84	63,788.24	0.00	63,788.24	100.0%
4101 · Miscellaneous Revenues	3,929.15	161,498.43	1,000.00	160,498.43	16,149.84%
4102 · Donations/Reimbursements	4,045.00	5,245.00	1,000.00	4,245.00	524.5%
Total 40 · Miscellaneous Revenues	15,702.99	235,951.67	20,840.00	215,111.67	1,132.21%
45 · Carry over PY	0.00	0.00	350,000.00	-350,000.00	0.0%
Total Income	2,073,487.19	3,273,872.25	5,238,464.00	-1,964,591.75	62.5%
Gross Profit	2,073,487.19	3,273,872.25	5,238,464.00	-1,964,591.75	62.5%

Gold Ridge Fire Protection District
Profit & Loss Budget vs. Actual
 July through December 2022

	TOTAL				
Expense	Dec 22	Jul - Dec 22	Budget	\$ Over Budget	% of Budget
50 · Salaries/Emp Benefits					
5910 · Payroll Expenses	190,117.72	1,407,365.32	2,193,715.00	-786,349.68	64.15%
5911 · Drill Pay	5,160.00	5,160.00	20,000.00	-14,840.00	25.8%
5912 · Strike Team Payroll Expenses	0.00	0.00	100.00	-100.00	0.0%
5913 · Boards	0.00	0.00	2,100.00	-2,100.00	0.0%
5915 · Overtime	0.00	0.00	100,000.00	-100,000.00	0.0%
5922 · FICA Retirement	662.72	16,473.70	42,063.00	-25,589.30	39.16%
5923 · PERS	61,101.78	336,366.78	500,000.00	-163,633.22	67.27%
5924 · Medicare	5,955.70	41,790.31	31,508.00	10,282.31	132.63%
5930 · Health Insurance	30,429.65	185,008.32	431,514.00	-246,505.68	42.87%
5931 · Disability Insurance	0.00	0.00	6,000.00	-6,000.00	0.0%
5935 · Unemployment	0.00	5,051.93	10,000.00	-4,948.07	50.52%
5940 · Workers' Comp	0.00	202,012.00	230,000.00	-27,988.00	87.83%
Total 50 · Salaries/Emp Benefits	293,427.57	2,199,228.36	3,567,000.00	-1,367,771.64	61.66%
60 · Services/Supplies					
6020 · Clothing/Personal	196.60	4,633.43	7,000.00	-2,366.57	66.19%
6040 · Communications	2,384.88	13,225.44	20,000.00	-6,774.56	66.13%
6060 · Food	155.86	2,928.56	8,000.00	-5,071.44	36.61%
6080 · Household Expense	1,094.99	3,874.72	6,500.00	-2,625.28	59.61%
6100 · Insurance	0.00	48,717.00	48,717.00	0.00	100.0%
6140 · Fleet Maintenance	10,104.28	45,193.30	55,000.00	-9,806.70	82.17%
6145 · Maintenance Equipment	407.99	4,175.09	25,000.00	-20,824.91	16.7%
6149 · Radio Maintenance	0.00	4,663.95	5,000.00	-336.05	93.28%
6180 · Building Maintenance	4,285.68	10,267.52	25,000.00	-14,732.48	41.07%
6261 · Medical Supplies	175.46	7,199.70	8,000.00	-800.30	90.0%
6280 · Memberships	6,328.00	36,983.44	35,000.00	1,983.44	105.67%
6290 · Other Dept. Expense	1,577.77	4,337.14	8,000.00	-3,662.86	54.21%
6400 · Office Expense	274.83	1,491.97	5,000.00	-3,508.03	29.84%
6405 · Computer Expenses	0.00	536.33	2,500.00	-1,963.67	21.45%
6410 · Postage	23.48	404.42	900.00	-495.58	44.94%
6461 · Operating Supplies	125.64	2,203.91	7,000.00	-4,796.09	31.48%
6526 · Dispatch Services	0.00	12,453.64	15,000.00	-2,546.36	83.02%
6540 · Payroll Services	575.15	4,238.50	6,500.00	-2,261.50	65.21%
6587 · LAFCO Charges	10,000.00	13,992.00	13,900.00	92.00	100.66%
6610 · Legal Services	9,056.19	16,314.69	12,000.00	4,314.69	135.96%
6620 · Grant Services	0.00	0.00	3,000.00	-3,000.00	0.0%
6630 · Audit Services	0.00	7,950.00	8,000.00	-50.00	99.38%
6640 · ALS Professional Services	21,666.67	130,000.02	265,000.00	-134,999.98	49.06%
6654 · Medical Exams	332.60	776.80	5,500.00	-4,723.20	14.12%
6800 · Public/Legal Notices	0.00	151.00	600.00	-449.00	25.17%

Gold Ridge Fire Protection District
Profit & Loss Budget vs. Actual
 July through December 2022

TOTAL

	Dec 22	Jul - Dec 22	Budget	\$ Over Budget	% of Budget
6801 · Newsletter	0.00	0.00	6,000.00	-6,000.00	0.0%
6820 · Equipment Lease	5,157.48	6,769.13	3,700.00	3,069.13	182.95%
6880 · Small Tools	3,870.68	10,083.11	30,000.00	-19,916.89	33.61%
6881 · Safety Equipment	175.16	8,996.27	38,000.00	-29,003.73	23.67%
7005 · Election Expense	0.00	0.00	10,500.00	-10,500.00	0.0%
7120 · Training	59.82	12,392.57	17,000.00	-4,607.43	72.9%
7121 · Fire Prevention	449.58	1,681.46	2,500.00	-818.54	67.26%
7201 · Gas/Oil	3,365.27	32,934.87	70,000.00	-37,065.13	47.05%
7202 · Water/Sewer Expense	0.00	0.00	850.00	-850.00	0.0%
7300 · Transportation/Travel	22.50	7,423.46	5,000.00	2,423.46	148.47%
7320 · Utilities	1,980.43	4,560.35	9,000.00	-4,439.65	50.67%
Total 60 · Services/Supplies	83,846.99	461,553.79	788,667.00	-327,113.21	58.52%
75 · Other Charges					
7910 · L.T. Debt Principal	0.00	44,832.86	86,278.00	-41,445.14	51.96%
7930 · L.T. Debt Interest	0.00	13,556.60	22,779.00	-9,222.40	59.51%
7970 · Taxes/Assessments	0.00	271.00	2,757.00	-2,486.00	9.83%
Total 75 · Other Charges	0.00	58,660.46	111,814.00	-53,153.54	52.46%
85 · Assets					
8510 · Building	2,050.00	7,616.28	100,000.00	-92,383.72	7.62%
8560 · Equipment	0.00	185,887.00	342,000.00	-156,113.00	54.35%
Total 85 · Assets	2,050.00	193,503.28	442,000.00	-248,496.72	43.78%
90 · Appropriations					
9000 · Contingencies	0.00	245.00	318,983.00	-318,738.00	0.08%
9030 · Wellness Program	151.32	2,214.32	10,000.00	-7,785.68	22.14%
Total 90 · Appropriations	151.32	2,459.32	328,983.00	-326,523.68	0.75%
Total Expense	379,475.88	2,915,405.21	5,238,464.00	-2,323,058.79	55.65%
Net Income	1,694,011.31	358,467.04	0.00	358,467.04	100.0%

**GOLD RIDGE FIRE
PROTECTION DISTRICT**

**Financial Statements and
Independent Auditor's Report
For the Fiscal Year Ended June 30, 2022**
(With Comparative Amounts for fiscal Year 2021)

GOLD RIDGE FIRE PROTECTION DISTRICT

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Blomberg & Griffin Accountancy Corporation
Certified Public Accountant

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Gold Ridge Fire Protection District
Sebastopol, California

Opinions

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

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

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4-8, budgetary comparison on pages 29-30 and schedule of CalPERS on pages 31-32 information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information

and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Report on Summarized Comparative Information

Other auditors have previously audited Gold Ridge Fire Protection District June 30, 2021, financial statements, and their report dated December 01, 2021, express an unmodified opinion on those audited financial statements. In our opinion, the summarized comparative information present herein as of and for the year ended June 30, 2021, is consistent in all material respect, with the audited financial statements from which it has been derived.

Blomberg & Griffin A.C.
Stockton, CA

October 25, 2022

GOLD RIDGE FIRE PROTECTION DISTRICT
Management Discussion and Analysis
June 30, 2022 and 2021

As management of the Gold Ridge Fire Protection District (the District), we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal years ended June 30, 2022 and 2021. We encourage readers to consider the information presented here in conjunction with the District's financial statements and the accompanying notes to the basic financial statements.

Financial Highlights

Fiscal Year 2022

- The assets of the District exceeded their liabilities at fiscal year ended June 30, 2022 by \$5,577,544 (net position). This amount includes unrestricted net position of \$3,228,409 at fiscal year ended June 30, 2022.
- The District's net position increased by 7.83% or \$405,024. The increase is the result of revenues exceeding expenses. The total revenues were \$5,523,159 and total expenses were \$5,118,135.
- The District reported a fund balance of \$4,627,907, an increase of \$661,524 or 16.68%.
- For the fiscal year ended June 30, 2022, the District's total assets were \$8,949,448. The total assets included current assets of \$4,712,846, capital assets of \$2,804,206, and deferred outflows of resources of \$1,432,396. The total liabilities were \$3,371,904. The total liabilities included current liabilities of \$129,771 and non-current liabilities of \$2,207,894. The non-current liabilities included compensated absences of \$136,480, lease payable of \$410,239, and net pension liability of \$1,661,175. The total liabilities also included deferred inflows of resources of \$1,034,239.

Fiscal Year 2021

- The assets of the District exceeded their liabilities at fiscal year ended June 30, 2021 by \$5,172,520 (net position). This amount includes unrestricted net position of \$3,027,595 at fiscal year ended June 30, 2021.
- The District's net position increased by 23.19% or \$973,596. The increase is the result of revenues exceeding expenses. The total revenues were \$6,026,875 and total expenses were \$5,053,279.
- The District reported a fund balance of \$3,966,383, an increase of \$1,238,252 or 45.39%.
- For the fiscal year ended June 30, 2021, the District's total assets were \$6,939,711. The total assets included current assets of \$4,084,278, capital assets of \$2,144,925, and deferred outflows of resources of \$710,508. The total liabilities were \$1,767,191. The total liabilities included current liabilities of \$117,895 and non-current liabilities of \$1,623,897. The non-current liabilities included compensated absences of \$136,696 and net pension liability of \$1,487,201. The total liabilities also included deferred inflows of resources of \$25,399.

GOLD RIDGE FIRE PROTECTION DISTRICT

Management Discussion and Analysis

June 30, 2022 and 2021

Overview of the Financial Statements

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

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

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

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

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

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

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

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

GOLD RIDGE FIRE PROTECTION DISTRICT
Management Discussion and Analysis
June 30, 2022 and 2021

Overview of the Financial Statements (Continued)

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

Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the District, assets exceeded liabilities by \$5,577,544 and \$5,172,520 at fiscal years ended June 30, 2022 and 2021, respectively.

The net position category labeled "Net investment in Capital Assets" reflects the District's investment in capital assets (e.g., land, buildings and improvements, and equipment) less accumulated depreciation and outstanding debt used for the acquisition of these assets. The District uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending.

	Statement of Net Position		Increase (Decrease)	Percentage Change
	June 30,			
	2022	2021		
Current Assets	\$ 4,712,846	\$ 4,084,278	\$ 628,568	13.34%
Capital Assets	2,804,206	2,144,925	659,281	23.51%
Deferred Outflows	1,432,396	710,508	721,888	50.40%
Total Assets	<u>8,949,448</u>	<u>6,939,711</u>	<u>2,009,737</u>	<u>28.96%</u>
Current Liabilities	129,771	117,895	11,876	10.07%
Long-Term Liabilities	2,207,894	1,623,397	584,497	36.00%
Deferred Inflows	1,034,239	25,399	1,008,840	3971.97%
Total Liabilities	<u>3,371,904</u>	<u>1,766,691</u>	<u>1,605,213</u>	<u>90.86%</u>
Net Position				
Net Investment in Capital Assets	2,349,135	2,149,925	199,210	9.27%
Unrestricted	3,228,409	3,023,095	205,314	6.79%
Total Net Position	<u>\$ 5,577,544</u>	<u>\$ 5,173,020</u>	<u>\$ 404,524</u>	<u>7.82%</u>

Governmental Activities: Governmental activities for fiscal years ended June 30, 2022, and 2021 increased the District's general fund by \$661,524 and \$1,238,252, respectively, due to the result of revenues exceeding expenditures. In addition, the District's net position increased by \$405,024 and \$973,596 during the fiscal years ended June 30, 2022 and 2021, respectively as reported on the statement of activities on page 10.

GOLD RIDGE FIRE PROTECTION DISTRICT
Management Discussion and Analysis
June 30, 2022 and 2021

Overview of the Financial Statements (Continued)

	<u>Change in Net Position</u>		<u>Increase (Decrease)</u>	<u>Percentage Change</u>
	<u>Year ended June 30,</u>			
	<u>2022</u>	<u>2021</u>		
Revenues:				
Program Revenues:				
Intergovernmental & Fees	\$ 2,103,554	\$ 2,656,539	\$ (552,985)	-26.29%
General Revenues:				
Property Taxes	3,378,231	3,311,411	66,820	2.02%
Other Revenue (expense)	21,758	451	21,307	4724.39%
Total Revenues	<u>5,503,543</u>	<u>5,968,401</u>	<u>(464,858)</u>	<u>-7.79%</u>
Expenses:				
Program Expenses:				
Salaries and Wages	4,196,231	4,313,024	(116,793)	-2.71%
Services and Supplies	763,250	542,743	220,507	40.63%
Depreciation Expense	139,038	139,038	-	0.00%
Total Expenses	<u>5,098,519</u>	<u>4,994,805</u>	<u>103,714</u>	<u>2.08%</u>
Change in Net Position	405,024	973,596	(568,572)	-58.40%
Net Position - Beginning of the Year	<u>5,172,520</u>	<u>4,198,924</u>	<u>973,596</u>	<u>23.19%</u>
Net Position - End of the Year	<u>\$ 5,577,544</u>	<u>\$ 5,172,520</u>	<u>\$ 405,024</u>	<u>7.83%</u>

Financial Analysis of the Government's Funds

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

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

As of the fiscal year ended June 30, 2022, the District's governmental fund reported a fund balance of \$4,627,907 an increase of \$661,524 in comparison with fiscal year ended June 30, 2021. The District's governmental fund balance was of \$3,966,383, an increase of \$1,238,252 compared to the fiscal year ended June 30, 2020. As a measure of the general fund's liquidity, it may be useful to compare unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 81.91% and 82.83% of the total general fund expenditures on June 30, 2022, and 2021, respectively.

GOLD RIDGE FIRE PROTECTION DISTRICT
Management Discussion and Analysis
June 30, 2022 and 2021

General Fund Budgetary Highlights

June 30, 2022: The budgetary highlights for fiscal year ended June 30, 2022 are as follows:

- Property taxes revenue were higher by \$148,969.
- Intergovernmental revenues were higher by \$703,070.
- Salaries and benefits expenses were more than budget by \$602,767.
- Services and supplies expenses were higher by \$70,202.
- Capital expenditures were more than budget by \$543,320.

June 30, 2021: The budgetary highlights for fiscal year ended June 30, 2021 are as follows:

- Property taxes revenue were higher by \$130,456
- Intergovernmental revenues were higher by \$1,313,054
- Salaries and benefits expenses were higher by \$745,775.
- Services and supplies expenses were lower by \$61,794.

All of these factors above were considered in preparing the District's budget for the fiscal year ending June 30, 2023.

Capital Asset and Debt Administration

Capital Assets: The District's capital assets, as of June 30, 2022 and 2021, amounts to \$2,804,206 and \$2,144,925 (net of accumulated depreciation), respectively. This investment in capital assets includes land, buildings and improvements and equipment.

Additional information on the District's capital assets can be found in note 5 of the notes to basic financial statements.

Lease Payable: The District lease payable as of June 30, 2022, amounts to \$455,071. The lease purchased agreement dated February 03, 2022 in the amount of \$505,143 with an interest rate of 2.979%. The additional information can be found in note 6 of the notes to basic financial statements.

Net Pension Liability: As of June 30, 2022, and 2021, the District net pension liability is \$1,661,175 and \$1,487,201, respectively.

Request for Additional Information

This financial report is designed to provide a general overview of the District's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Gold Ride Fire Protection District, 4500 Hessel Road, Sebastopol, California.

GOLD RIDGE FIRE PROTECTION DISTRICT

Statement of Net Position

June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u> <u>(Restated)</u>
Assets		
Current Assets:		
Cash and Investments	\$ 4,712,846	\$ 3,920,478
Accounts Receivable, government agency	-	163,800
Total Current Assets	<u>4,712,846</u>	<u>4,084,278</u>
Non-current Assets:		
Capital Assets		
Non-Depreciable	40,066	40,066
Building and Improvements	1,449,078	1,412,459
Equipment and Vehicles	3,623,063	2,861,363
Accumulated Depreciation	<u>(2,308,001)</u>	<u>(2,168,963)</u>
Total Non-Current Assets	<u>2,804,206</u>	<u>2,144,925</u>
Deferred Outflows of Resources	<u>1,432,396</u>	<u>710,508</u>
Total Assets	<u><u>\$ 8,949,448</u></u>	<u><u>\$ 6,939,711</u></u>
Liabilities		
Current Liabilities		
Accounts Payable and Accrued Expenses	\$ 73,642	\$ 117,895
Accrued Interest	11,297	-
Loan Payable - Current Portion	<u>44,832</u>	<u>-</u>
Total Current Liability	<u>129,771</u>	<u>117,895</u>
Non-Current Liabilities		
Compensated Absences	136,480	136,696
Loan Payable - Noncurrent portion	410,239	-
Net Pension Liability	<u>1,661,175</u>	<u>1,487,201</u>
Total Non-Current Liability	<u>2,207,894</u>	<u>1,623,897</u>
Deferred Inflows of Resources	<u>1,034,239</u>	<u>25,399</u>
Total Liabilities	<u><u>3,371,904</u></u>	<u><u>1,767,191</u></u>
Net Position		
Net Investment in Capital Assets	2,349,135	2,144,925
Unrestricted	<u>3,228,409</u>	<u>3,027,595</u>
Total Net Position	<u>5,577,544</u>	<u>5,172,520</u>
Total Liabilities and Net Position	<u><u>\$ 8,949,448</u></u>	<u><u>\$ 6,939,711</u></u>

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

GOLD RIDGE FIRE PROTECTION DISTRICT

Statement of Activities

For the Fiscal Years Ended June 30, 2022 and 2021

	<u>2022</u>	<u>2021 (Restated)</u>
Program Expenses		
Public Safety - Fire Prevention		
Salaries and Employee Benefits	\$ 4,196,231	\$ 4,313,024
Services and Supplies	763,250	542,743
Depreciation	139,038	139,038
	<u>5,098,519</u>	<u>4,994,805</u>
Program Revenues		
Charges for Services		
Intergovernmental Revenue	2,003,170	2,603,534
Donations	59,456	11,210
Rent Revenue	39,840	39,840
Charges for Services	1,088	1,955
	<u>2,103,554</u>	<u>2,656,539</u>
Total Program Revenues	<u>2,103,554</u>	<u>2,656,539</u>
Net Program Revenues (Expenses)	(2,994,965)	(2,338,266)
General Revenues		
Property Taxes	3,378,231	3,311,411
Investment earnings	9,076	6,125
Interest Expense	(19,616)	(58,474)
Miscellaneous income	32,298	52,800
	<u>3,399,989</u>	<u>3,311,862</u>
Total General Revenues	<u>3,399,989</u>	<u>3,311,862</u>
Change in Net Position	405,024	973,596
Net Position, Beginning of Year	<u>5,172,520</u>	<u>4,198,924</u>
Net Position, End of Year	<u>\$ 5,577,544</u>	<u>\$ 5,172,520</u>

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

GOLD RIDGE FIRE PROTECTION DISTRICT
Enterprise Funds, Statement of Cash Flows
For the Years Ended June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u> <u>(Restated)</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash Received from program revenues	\$ 1,545,466	\$ 7,910,198
Cash paid to vendors and employees	<u>(3,809,839)</u>	<u>(9,265,063)</u>
Net Cash Provided (Used) by Operating Activities	<u>(2,264,373)</u>	<u>(1,354,865)</u>
CASH FLOWS FROM NON-CAPITAL AND RELATED		
Property Taxes Received	3,378,231	3,311,411
Miscellaneous	<u>32,298</u>	<u>52,800</u>
Net Cash Provided (Used) from Non-Capital Activities	<u>3,410,529</u>	<u>3,364,211</u>
CASH FLOWS FROM CAPITAL AND RELATED		
FINANCING ACTIVITIES:		
Proceeds from Note	505,143	-
Principal Payment on Note	(50,071)	(365,996)
Interest Paid	(19,616)	(58,474)
Payment for Capital Purchase	<u>(798,320)</u>	<u>(216,797)</u>
Net Cash Provided (Used) from Capital and Related Financing Activities	<u>(362,864)</u>	<u>(641,267)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Interest Income	<u>9,076</u>	<u>6,125</u>
Net Cash Provided (Used) from Investing Activities	<u>9,076</u>	<u>6,125</u>
Net Increase (Decrease) in Cash	792,368	1,374,204
Cash-Beginning of Year	<u>3,920,478</u>	<u>2,546,274</u>
Cash-End of Year	<u>\$ 4,712,846</u>	<u>\$ 3,920,478</u>
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities:		
Net Operating Income (Loss)	\$ (2,994,965)	\$ (2,338,266)
Depreciation	139,038	139,038
(Increase) Decrease in:		
Accounts Receivables	163,800	82,327
Deferred Outflows of Resources	(721,888)	5,171,332
Increase (Decrease) in:		
Accounts Payable and Accrued Expenses	(33,172)	66,086
Net Pension Liability	173,974	(4,500,781)
Deferred Inflows of Resources	<u>1,008,840</u>	<u>25,399</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (2,264,373)</u>	<u>\$ (1,354,865)</u>

The accompanying notes are an integral part of the financial statements

GOLD RIDGE FIRE PROTECTION DISTRICT

Balance Sheet

Governmental Fund

June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Assets		
Cash and Investments	\$ 4,712,846	\$ 3,920,478
Accounts Receivable	-	163,800
Total Assets	<u>\$ 4,712,846</u>	<u>\$ 4,084,278</u>
Liabilities and Fund Balance		
Liabilities:		
Accounts Payable & Accrued Expenses	\$ 84,939	\$ 117,895
Total Liabilities	<u>84,939</u>	<u>117,895</u>
Fund balance:		
Committed	231,826	231,826
Unassigned	<u>4,396,081</u>	<u>3,734,557</u>
Total Fund Balance	<u>4,627,907</u>	<u>3,966,383</u>
Total Liabilities and Fund Balance	<u>\$ 4,712,846</u>	<u>\$ 4,084,278</u>

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

GOLD RIDGE FIRE PROTECTION DISTRICT
 Reconciliation of the Balance Sheet - Governmental Funds
 to the Statement of Net Position
 June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u> <u>(Restated)</u>
Total Fund Balances - Governmental Funds	\$ 4,627,907	\$ 3,966,383
Amounts reported for governmental activities in the statement of net position are different because:		
Deferred Outflows of Resources	1,432,396	710,508
Capital assets used in governmental activities not financial resources and, therefore are not reported in the governmental funds	2,804,206	2,144,925
Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds.		
Loan Payable	(455,071)	-
Compensated Absences	(136,480)	(136,696)
Deferred Inflows of Resources	(1,034,239)	(25,399)
Net Pension liability	<u>(1,661,175)</u>	<u>(1,487,201)</u>
Net Position of Governmental Activities	<u>\$ 5,577,544</u>	<u>\$ 5,172,520</u>

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

GOLD RIDGE FIRE PROTECTION DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balance
Governmental Fund
For Fiscal Years Ended June 30, 2022 and 2021

	2022	2021
Revenues		
Property Taxes	\$ 3,378,231	\$ 3,311,411
Investment Earnings	9,076	6,125
Intergovernmental revenue	2,003,170	2,603,534
Donations	59,456	11,210
Rental Income	39,840	39,840
Charges for Services	1,088	1,955
Miscellaneous Income	32,298	52,799
	5,523,159	6,026,874
Expenditures		
Current:		
Salaries and Employee Benefits	3,735,521	3,814,911
Services and Supplies	763,250	542,744
Non-Current		
Capital Expenditures	798,320	-
Debt Service:		
Principal Payment	50,071	372,493
Interest Expense	19,616	58,474
	5,366,778	4,788,622
Excess (Deficiency) of Revenues Over (Under) Expenditures	156,381	1,238,252
Other Financing Sources (Uses)		
Proceeds from Long-term Note	505,143	-
	505,143	-
Net Change in Fund Balance	661,524	1,238,252
Fund Balance, Beginning of Year	3,966,383	2,728,131
Fund Balance, End of Year	\$ 4,627,907	\$ 3,966,383

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

GOLD RIDGE FIRE PROTECTION DISTRICT
 Reconciliation of the Balance Sheet - Governmental Funds
 to the Statement of Net Position
 June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u> <u>(Restated)</u>
Total Fund Balances - Governmental Funds	\$ 4,627,907	\$ 3,966,383
Amounts reported for governmental activities in the statement of net position are different because:		
Deferred Outflows of Resources	1,432,396	710,508
Capital assets used in governmental activities not financial recourses and, therefore are not reported in the governmental funds	2,804,206	2,144,925
Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds.		
Loan Payable	(455,071)	-
Compensated Absences	(136,480)	(136,696)
Deferred Inflows of Resources	(1,034,239)	(25,399)
Net Pension liability	<u>(1,661,175)</u>	<u>(1,487,201)</u>
Net Position of Governmental Activities	<u>\$ 5,577,544</u>	<u>\$ 5,172,520</u>

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

GOLD RIDGE FIRE PROTECTION DISTRICT
 Reconciliation of the Statements of Revenues, Expenditures and
 Changes in Fund Balance of the Governmental Fund to the
 Statement of Activities
 For the Fiscal Years Ended June 30, 2022 and 2021

Amounts reported for governmental activities in the statement of activities are different because:	<u>2022</u>	<u>2021 (Restated)</u>
Net change in fund - total governmental fund	\$ 661,524	\$ 1,238,252
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital asset addition	798,320	223,627
Current year depreciation	(139,038)	(139,038)
Proceeds from the note's is a source in the governmental funds, but, the loan increases long-term liabilities in the statement of net position	(505,143)	-
Repayment of the note's principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position	50,071	372,493
Some expense reported in the statements of activities do not require use of current financial resources, and therefore, are not reported as expenditures in governmental funds		
Change in compensated absences	216	(25,788)
Change in deferred outflows of resources	721,888	(5,171,332)
Change in deferred inflows of resources	(1,008,840)	(25,399)
Change in net pension liability	<u>(173,974)</u>	<u>4,500,781</u>
Change in Net Position of Governmental Activities	<u>\$ 405,024</u>	<u>\$ 973,596</u>

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

GOLD RIDGE FIRE PROTECTION DISTRICT

Notes to Basic Financial Statements

June 30, 2022 and 2021

Note 1 Summary of Significant Accounting Policies**Reporting Entity**

The District was formed in 1993 when the fire District's of Hessel and Twin Hills merged, serving the communities of Hessel, Twin Hills, and Freestone. They provide all-risk fire protection and emergency medical response across 75 square miles of rural Sebastopol and mutual aid to all surrounding fire districts. The June 29, 1993 resolution approved by the Board of Supervisors of Sonoma County created the reorganization under Resolution No. 93-0888. Under resolution No. 92- 93-05, the Gold Ridge Fire District name was created. The District operates under Health and Safety Code Sections, 13816 through 13822. The District's governmental powers are exercised through the seven-member Board of Directors.

Introduction

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

Government-wide Financial Statements

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

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

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses

GOLD RIDGE FIRE PROTECTION DISTRICT
Notes to Basic Financial Statements
June 30, 2022 and 2021

Note 1 Summary of Significant Accounting Policies (Continued)

are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the grantor have been met.

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

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

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

Governmental Fund Financial Statement

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

The new model as defined in GASB Statement No. 34 establishes criteria (percentage of the assets, liabilities, revenues, or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds.

Governmental funds are accounted for on a spending, or "current financial resources" measurement focus and the modified accrual basis of accounting. Accordingly, only current assets are current liabilities are included on the Balance Sheet. The Statement of Revenues, Expenditures and Changes in Fund Balances presents increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period. Accordingly, revenues are recorded when received in cash, except those revenues subject to accrual (generally 60 days after year-end) are recognized when due. The primary revenue

GOLD RIDGE FIRE PROTECTION DISTRICT

Notes to Basic Financial Statements

June 30, 2022 and 2021

Note 1 Summary of Significant Accounting Policies (Continued)

sources, which have been treated as susceptible to accrual by the District, are property taxes. Expenditures are recorded in the accounting period in which the related fund liability is incurred. Reconciliation of the Fund Financial Statements to the Government-wide Financial Statements is provided to explain the difference created by the integrated approach.

The District uses the following fund types:

Governmental Funds

General Fund – The General Fund is the general operating fund of the system. It is used to account for all financial resources except those required to be accounted for in other fund.

1. Assets, Liabilities, and Net Assets or Equity

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

2. Capital Assets

Capital assets, which include land, buildings and improvements, and equipment's, are reported in the applicable governmental activities' columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000, and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of the donation.

The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend assets lives are not capitalized.

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

<u>Assets</u>	<u>Years</u>
Buildings and Improvements	30-50
Equipment and Vehicles	5 to 20

GOLD RIDGE FIRE PROTECTION DISTRICT

Notes to Basic Financial Statements

June 30, 2022 and 2021

Note 1 Summary of Significant Accounting Policies (Continued)**3. Estimates**

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

4. Net Position

In the government-wide financial statements, net position is classified into two components -- invested in capital assets and unrestricted. These classifications are defined as follows:

- Invested in capital assets – This component of net position consists of capital assets, including restricted capital assets, net of accumulated depreciation and net of related debt.
- Unrestricted net position – This component of net position consists of net position that do not meet the definition of “restricted” or “invested” in capital assets, net of related debt.

5. Fund Equity

The Governmental Accounting Standards Board (GASB) has issued Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions (GASB 54), which has been adopted by the District in fiscal year 2011. This statement defines the different types of fund balances that a governmental entity must use for financial reporting purposes. GASB 54 requires the fund balance amounts to be properly reported within one of the fund balance categories lists below:

- Non-spendable: Non-spendable fund balance consists of inventories, prepaid expenses, long-term loans, notes receivable, and property held for resale (unless the proceeds are restricted, committed, or assigned).
- Restricted: Restricted fund balance consists of amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation.
- Committed: Committed fund balance consists of amounts designated by the Board of Directors for a certain purpose.
- Assigned: Assigned fund balance is classified for specific purpose but cannot be name restricted or committed.

GOLD RIDGE FIRE PROTECTION DISTRICT

Notes to Basic Financial Statements

June 30, 2022 and 2021

Note 1 Summary of Significant Accounting Policies (Continued)

- Unassigned: Unassigned fund balance is the residual classification for the general fund and all spendable amounts not contained in the other classifications.

Note 2 Cash and Investments

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

Cash on Hand and In Banks

Cash and investments on June 30, 2022 and 2021 consist of the following:

	<u>2022</u>	<u>2021</u>
Cash held with financial institutions	\$ 4,712,534	\$ 3,920,046
Petty Cash	<u>312</u>	<u>432</u>
Total Cash and Investments	<u>\$ 4,712,846</u>	<u>\$ 3,920,478</u>

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

Note 3 Property Taxes

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

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

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

GOLD RIDGE FIRE PROTECTION DISTRICT

Notes to Basic Financial Statements

June 30, 2022 and 2021

Note 3 Property Taxes (Continued)

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

Note 4 Accounts Receivable

Accounts receivable represents the outstanding balance of flat charges collected that are apportioned to the District to supplement property taxes collected for operating costs, and other intergovernmental revenue. Management believes receivable on June 30, 2022 and 2021 will be fully collected. Accordingly, no allowance for doubtful receivable is recorded. The balance of accounts receivable on June 30, is as follows:

	<u>2022</u>	<u>2021</u>
Property taxes receivable	<u>\$ -</u>	<u>\$ 163,800</u>

Note 5 Capital Assets

Capital assets summary for the year ended June 30, 2022 is as follows:

	<u>Balance July 1, 2021</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2022</u>
Capital assets, not being depreciated				
Land	\$ 40,066	\$ -	\$ -	\$ 40,066
Total capital assets, not being depreciated	<u>40,066</u>	<u>-</u>	<u>-</u>	<u>40,066</u>
Capital assets, being depreciated				
Building and Improvements	1,412,459	36,619	-	1,449,078
Equipment and vehicles	<u>2,861,363</u>	<u>761,700</u>	<u>-</u>	<u>3,623,063</u>
Total capital assets being depreciated	<u>4,273,822</u>	<u>798,319</u>	<u>-</u>	<u>5,072,141</u>
Less Accumulated Depreciation for:	(2,168,963)	(139,038)	-	(2,308,001)
Total capital assets, being depreciated, net	<u>2,104,859</u>	<u>659,281</u>	<u>-</u>	<u>2,764,140</u>
Total Capital Assets-Net	<u>\$ 2,144,925</u>	<u>\$ 659,281</u>	<u>\$ -</u>	<u>\$ 2,804,206</u>

GOLD RIDGE FIRE PROTECTION DISTRICT

Notes to Basic Financial Statements

June 30, 2022 and 2021

Note 5 Capital Assets (Continued)

Capital assets summary for the year ended June 30, 2021 is as follows:

	<u>Balance July 1, 2020</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2021</u>
Capital assets, not being depreciated				
Land	\$ 40,066	\$ -	\$ -	\$ 40,066
Total capital assets, not being depreciated	<u>40,066</u>	<u>-</u>	<u>-</u>	<u>40,066</u>
Capital assets, being depreciated				
Building and Improvements	1,239,932	172,527	-	1,412,459
Equipment and vehicles	<u>2,817,096</u>	<u>44,267</u>	<u>-</u>	<u>2,861,363</u>
Total capital assets being depreciated	<u>4,057,028</u>	<u>216,794</u>	<u>-</u>	<u>4,273,822</u>
Less Accumulated Depreciation for:	(2,029,925)	(139,038)	-	(2,168,963)
Total capital assets, being depreciated, net	<u>2,027,103</u>	<u>77,756</u>	<u>-</u>	<u>2,104,859</u>
Total Capital Assets-Net	<u>\$ 2,067,169</u>	<u>\$ 77,756</u>	<u>\$ -</u>	<u>\$ 2,144,925</u>

Depreciation expense is charged to function/programs of the Gold Ridge Fire Protection District:

	<u>2022</u>	<u>2021</u>
Governmental activities:		
Public Safety - Fire Protection	<u>\$ 139,038</u>	<u>\$ 139,038</u>

Note 6 Long-term Liabilities

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

	2022				Due Within One Year
	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	
Lease payable	\$ -	\$ 505,143	\$ 50,071	\$ 455,072	\$ 44,833
Net Pension Liability	1,487,201	173,974	-	1,661,175	-
Compensated Absences	<u>136,696</u>	<u>-</u>	<u>216</u>	<u>136,480</u>	<u>-</u>
Total Long-term Liabilities	<u>\$ 1,623,897</u>	<u>\$ 679,117</u>	<u>\$ 50,287</u>	<u>\$ 2,252,727</u>	<u>\$ 44,833</u>

GOLD RIDGE FIRE PROTECTION DISTRICT
 Notes to Basic Financial Statements
 June 30, 2022 and 2021

Note 6 Long-term Liabilities (Continued)

	2021 (Restated)				Due Within One Year
	Beginning Balance	Additions	Reductions	Ending Balance	
Note payable	\$ 310,984	\$ -	\$ 310,984	\$ -	\$ -
Net Pension Liability	1,382,148	105,053	-	1,487,201	-
Compensated Absences	110,908	25,788	-	136,696	-
Total Long-term Liabilities	\$ 1,804,040	\$130,841	\$ 310,984	\$ 1,623,897	\$ -

Compensated Absences

It is the District's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. All vacation pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignation and for retirement. As of June 30, 2022, and 2021, the compensated absences payable balance is \$136,480 and \$136,696, respectively.

Lease Payable

The District has a lease payable dated February 2021. The lease is for the amount \$505,143, has an interest rate of 2.979 percent and matures August 2030. As of June 30, 2022, the remaining lease payable balance is \$455,071.

Below is the lease payable schedule:

FY	Installment Payment	Principal	Interest
2023	\$ 58,389	\$ 44,833	\$ 13,556
2024	58,389	46,168	12,221
2025	58,389	47,544	10,845
2026	58,389	48,960	9,429
2027-2030	300,266	267,566	32,700
Total	\$ 533,822	\$455,071	\$78,751

GOLD RIDGE FIRE PROTECTION DISTRICT

Notes to Basic Financial Statements

June 30, 2022 and 2021

Note 7 District Employees Retirement Plan (Defined Benefit Pension Plan)

Defined Benefit Pension Plan

The District provides eligible employee’s pension plans benefits through the Gold Ridge Fire Protection District – Safety Plan and Miscellaneous Plan.

Plan Description, Benefits Provided and Employees Covered

The plan is a cost-sharing multiple-employer defined benefit pension plan administered by the California Public Employees; Retirement System (CalPERS). A full description of the pension plan benefit provisions, assumptions for funding purposes but not accounting purposes, and membership information is listed in the June 30, 2020 Annual Valuation Report. Details of the benefits provided can be obtained in Appendix B of the June 30, 2021 actuarial valuation report. This report is a publically available valuation report that can be obtained at CalPERS’ website under Forms and Publications.

GASB 68 requires that the reported results must pertain to liability and assets information within certain defined timeframes. The timeframe for this reporting is:

Valuation Date	June 30, 2020
Measurement Date	June 30, 2021
Measurement Period	July 1, 2020 to June 30, 2021

Contribution Description

Section 20814(c) of the California Public Employees’ Retirement Law (PERL) requires that the employer contribution rates for all public employers are determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The total plan contributions are determined through CalPERS’ annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. Employer contribution rates may change if plan contracts are amended. Payments made by the employer to satisfy contribution requirements that are identified by the pension plan terms as plan member contribution requirements are classified as plan member contributions. The contribution rate and unfunded liability information are as follows:

	<u>Employer Contribution Rate</u>	<u>Unfunded Contribution</u>	<u>Employee Contribution Rate</u>
Safety Plan Tier I	0.000%	\$80,648	0.00%
Safety Plan Tier II	26.120%	\$29,490	8.99%
PEPRA Safety Plan	13.980%	\$3,479	13.75%
Miscellaneous Plan	16.780%	\$5,945	7.80%
PEPRA Misc Plan	7.590%	\$290	6.75%

GOLD RIDGE FIRE PROTECTION DISTRICT

Notes to Basic Financial Statements

June 30, 2022 and 2021

Note 7 Defined Benefit Pension Plan (Continued)

Actuarial Methods and Assumptions Used to Determine Total Pension Liability

The June 30, 2020 valuation was rolled forward to determine the June 30, 2021 total pension liability based on the following actuarial methods of assumptions.

Actuarial Cost Method	Entry Age Normal in accordance with the requirements of GASB Statement No. 68
Actuarial Assumptions	
Discount Rate	7.15%
Inflation	2.50%
Salary Increases	Varies by Entry Age and Service
Mortality Rate Table	Delivered using CalPERS' Membership Data for all Funds
Post Retirement Benefit Increase	Contract COLA up to 2.50% until Purchasing Power Protection Allowance Floor on Purchasing Power applies

Discount Rate

The discount rate used to measure the total pension liability was 7.15%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Long-term Expected Rate of Return

CalPERS considered both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all of the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses. The expected real rates of return by asset class are as followed:

GOLD RIDGE FIRE PROTECTION DISTRICT

Notes to Basic Financial Statements

June 30, 2022 and 2021

Note 7 Defined Benefit Pension Plan (Continued)

<u>Asset Class</u>	<u>New Strategic Allocation</u>	<u>Real Return Years 1 - 10</u>	<u>Real Return Years 11 +</u>
Global Equity	50.0%	4.80%	5.98%
Global Fixed Income	28.00	1.00	2.62
Inflation Sensitive	0.00	0.77	1.81
Private Equity	8.00	6.30	7.23
Real Estate	13.00	3.75	4.93
Liquidity	1.00	0.00	-0.92

The following table shows the Plan's proportionate share of the risk pool collective net pension liability over the measurement period.

	<u>Plan Total Pension Liability (a)</u>	<u>Plan Fiduciary Net Position (b)</u>	<u>Plan Net Pension Liability/(Asset) (c) = (a) - (b)</u>
Balance at : 6/30/2020 (MD)	\$ 6,478,390	\$ 4,991,189	\$ 1,487,201
Balance at : 6/30/2021 (MD)	\$ 7,301,192	\$ 5,640,017	\$ 1,661,175
Net Changes during 2020-21	\$ (822,802)	\$ (648,828)	\$ (173,974)

The following presents the net pension liability/(assets) of the Plan as of the measurement date, calculated using the discount rate of 7.15 percent, as well as what the net pension liability/(asset) would be if it were calculated using a discount rate that is 1 percentage-point lower (6.15 percent) or 1 percentage-point higher (8.15 percent) than the current rate:

	<u>Discount Rate - 1% (6.15%)</u>	<u>Current Discount Rate (7.15%)</u>	<u>Discount Rate + 1% (8.15%)</u>
Plan's Net Pension Liability/(Asset) - 2022	\$ 2,642,894	\$ 1,661,175	\$ 854,519
Plan's Net Pension Liability/(Asset) - 2021	\$ 2,365,841	\$ 1,487,201	\$ 765,875

GOLD RIDGE FIRE PROTECTION DISTRICT

Notes to Basic Financial Statements

June 30, 2022 and 2021

Note 7 Defined Benefit Pension Plan - Safety Plan (Continued)

Deferred Outflows and Deferred Inflows

For the fiscal years ended June 30, 2022 and 2021 pension expense recognized is as follows:

	<u>2022</u>	<u>2021</u>
Total Service Costs	\$ 245,557	\$ 109,733
Interest on TPL	859,611	378,733
Recognize Changes of Assumptions	(11,400)	51,102
Changes of Benefit Terms	232	18
Plans Share of Employee Contribution	(98,233)	(42,705)
Net Plan to Plan Resource Movement	(136,869)	(32,052)
Projected Earnings on PPI	(636,387)	(45,240)
Recognized Difference Between Projected and Actual Plan Earnings	(311,124)	29,915
Recognized Difference Between Expected & Actual Experience	171,030	58,523
Administrative Expenses	9,067	5,488
Other Miscellaneous Income	-	-
Total Pension Expense Recognized	<u>\$ 91,484</u>	<u>\$ 513,515</u>

For the measurement period ended June 30, 2021 (the measurement date), Gold Ridge Fire Protection District incurred a pension expense of \$91,484 for the Plan (the pension expense for risk pool for the measurement period is \$188,401,318).

As of June 30, 2022, and 2021, Gold Ridge Fire Protection District reports other amounts for the Plan as deferred outflows and deferred inflows of resources related to pensions as follows:

	<u>FY21-22 Deferred Outflows of Resources</u>	<u>FY21-22 Deferred Inflows of Resources</u>	<u>FY20-21 Deferred Inflows/(Outflows) of Resources</u>
Difference between Expected and Actual Experience	\$ 278,286	\$ -	\$ 113,139
Changes of Assumptions	-	-	(5,273)
Difference between Projected and Actual Earnings on Pension Plan Investments	-	1,014,852	32,993
Difference between Employer's Contribution and Proportionate Share of Contribution	129,955	19,387	68,530
Changes in Employees Proportion Pension Contributions made Subsequent to Measurement Date	578,858	-	85,383
	<u>445,297</u>	<u>-</u>	<u>390,337</u>
Total	<u>\$ 1,432,396</u>	<u>\$ 1,034,239</u>	<u>\$ 685,109</u>

GOLD RIDGE FIRE PROTECTION DISTRICT

Notes to Basic Financial Statements

June 30, 2022 and 2021

Note 7 Defined Benefit Pension Plan - Safety Plan (Continued)

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

<u>Measurement Period</u> <u>Ended June 30,</u>	<u>FY21-22 Deferred</u> <u>Outflows/(Inflows)</u> <u>of Resources</u>	<u>FY20-21 Deferred</u> <u>Outflows/(Inflows)</u> <u>of Resources</u>
2022	\$ -	\$ 191,860
2023	262,947	186,411
2024	192,455	134,224
2025	44,004	94,545
2026	(190,310)	78,067
2027	89,057	-
Thereafter	-	-

Note 8 Prior Year Restated Financial Statements

Other auditors have audited fiscal year ended June 30, 2021 financial statements. However, we have restated prior year financial statements to reflect the correct pension plan amounts under GASB Statement 68.

Note 9 Subsequent Events

Subsequent events are those events or transactions that occur subsequent to the effective date of the financial statements, but prior to the issuance of the financial reports, which may have a material effect on the financial statements or disclosure therein. There are no subsequent events that have occurred through October 31, 2022 that meet the above definition.

GOLD RIDGE FIRE PROTECTION DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balance -
Budgets and Actual
General Fund
For the Fiscal Year Ended June 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Property Taxes	\$ 3,229,262	\$ 3,229,262	\$ 3,378,231	\$ 148,969
Investment earnings	6,506	6,506	9,076	2,570
Intergovernmental Revenue	1,300,100	1,300,100	2,003,170	703,070
Donations	1,000	1,000	59,456	58,456
Miscellaneous/Other Income	41,400	41,400	73,226	31,826
	<u>4,578,268</u>	<u>4,578,268</u>	<u>5,523,159</u>	<u>944,891</u>
Expenditures				
Current:				
Salaries and Employee Benefits	3,132,754	3,132,754	3,735,521	(602,767)
Services and Supplies	693,048	693,048	763,250	(70,202)
Capital expenditures	255,000	255,000	798,320	(543,320)
Debt Service:				
Principal	58,389	58,389	50,071	8,318
Interest	8,318	8,318	19,616	(11,298)
Appropriations for contingency	930,759	930,759	-	930,759
	<u>5,078,268</u>	<u>5,078,268</u>	<u>5,366,778</u>	<u>(288,510)</u>
Excess (Deficiency of Revenues Over (Under) Expenditures	<u>(500,000)</u>	<u>(500,000)</u>	<u>156,381</u>	<u>656,381</u>
Other Financing Sources (Uses)				
Proceeds from Long-term Note			<u>505,143</u>	
Total Other Financing Sources (Uses)			<u>505,143</u>	
Net Change in Fund Balance			661,524	
Fund Balance, Beginning of Year			<u>3,966,383</u>	
Fund Balance, End of Year			<u>\$ 4,627,907</u>	

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

GOLD RIDGE FIRE PROTECTION DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balance -
Budgets and Actual
General Fund
For the Fiscal Year Ended June 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Property Taxes	\$ 3,022,813	\$ 3,180,955	\$ 3,311,411	\$ 130,456
Investment earnings	4,178	4,178	6,125	1,947
Intergovernmental Revenue	1,290,480	1,290,480	2,603,534	1,313,054
Donations	2,000	2,000	11,210	9,210
Miscellaneous/Other Income	39,840	39,840	94,594	54,754
Total Revenues	<u>4,359,311</u>	<u>4,517,453</u>	<u>6,026,874</u>	<u>1,509,421</u>
Expenditures				
Current:				
Salaries and Employee Benefits	2,970,804	3,069,136	3,814,911	(745,775)
Services and Supplies	462,450	480,950	542,744	(61,794)
Debt Service:				
Principal	50,994	50,994	372,493	(321,499)
Interest	15,297	15,297	58,474	(43,177)
Appropriations for contingency	<u>857,612</u>	<u>898,922</u>	<u>-</u>	<u>898,922</u>
Total Expenditures	<u>4,357,157</u>	<u>4,515,299</u>	<u>4,788,622</u>	<u>(273,323)</u>
Excess (Deficiency of Revenues Over (Under) Expenditures	<u>2,154</u>	<u>2,154</u>	<u>1,238,252</u>	<u>1,236,098</u>
Net Change in Fund Balance			1,238,252	
Fund Balance, Beginning of Year			<u>2,728,131</u>	
Fund Balance, End of Year			<u>\$ 3,966,383</u>	

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

GOLD RIDGE FIRE PROTECTION DISTRICT
Schedules of Required Supplementary Information - Safety Plan
 As of June 30,
 Last 10 Years*

Schedule of the Plan's Proportionate Share of the Net Pension Liability and Related Ratios as of the Measurement Date in Relation to PERF C

	2022	2021	2020	2019	2018	2017	2016
Plan's Proportion of the Net Pension Liability/(Asset)	0.00690%	0.00774%	0.00758%	0.00673%	0.00729%	0.00562%	0.00424%
Plan's Proportionate Share of the Net Pension Liability/(Asset)	\$ 1,567,087	\$ 1,403,157	\$ 1,304,509	\$ 1,089,312	\$ 1,105,506	\$ 774,037	\$ 594,148
Plan's Covered-Employee Payroll	\$ 1,219,827	\$ 794,478	\$ 648,049	\$ 694,338	\$ 660,460	\$ 694,251	\$ 580,002
Plan's Proportionate Share of the Net Pension Liability/(Asset) as a Percentage of its Covered-Employee Payroll	128.5%	176.6%	201.3%	156.9%	167.4%	111.5%	102.4%
Plan's Proportionate Share of the Fiduciary Net Position as a Percentage of the Plan's Total Pension Liability	77.2%	76.8%	76.6%	78.3%	75.4%	80.2%	82.5%

Schedule of Plan Contributions

	2022	2021	2020	2019	2018	2017	2016
Actuarially Determined Contribution	\$ 117,527	\$ 98,753	\$ 86,572	\$ 58,320	\$ 42,750	\$ 33,635	\$ 33,635
Contributions in Relation to the Actuarially Determined Contribution	(117,527)	(98,753)	(86,572)	(58,320)	(42,750)	(33,635)	(33,635)
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered-Employee Payroll	\$ 1,437,664	\$ 1,219,827	\$ 794,478	\$ 648,049	\$ 694,338	\$ 660,460	\$ 694,251
Contributions as a Percentage of Covered-Employee Payroll	8.17%	8.10%	10.90%	9.00%	6.16%	5.09%	4.84%

Notes to Schedule

Change in Benefit Terms: The figures above do not include any liability impact that may have resulted from plan changes which occurred after June 30, 2020 as they have minimal cost impact.

Change in Assumptions: None

* This schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

GOLD RIDGE FIRE PROTECTION DISTRICT
Schedules of Required Supplementary Information
Miscellaneous Plan PEPRAs Miscellaneous
 As of June 30,
 Last 10 Years*

Schedule of the Plan's Proportionate Share of the Net Pension Liability and Related Ratios as of the Measurement Date in Relation to PERF C

	2022	2021	2020	2019	2018	2017	2016
Plan's Proportion of the Net Pension Liability/(Asset)	0.00052%	0.00057%	0.00048%	0.00048%	0.00053%	0.00039%	0.00029%
Plan's Proportionate Share of the Net Pension Liability/(Asset)	\$ 94,088	\$ 84,047	\$ 67,639	\$ 62,629	\$ 64,380	\$ 42,114	\$ 31,719
Plan's Covered-Employee Payroll	\$ 161,674	\$ 68,076	\$ 67,430	\$ 65,250	\$ 134,484	\$ 78,445	\$ 71,248
Plan's Proportionate Share of the Net Pension Liability/(Asset) as a Percentage of its Covered-Employee Payroll	58.20%	123.46%	100.31%	95.98%	47.87%	53.69%	21.84%
Plan's Proportionate Share of the Fiduciary Net Position as a Percentage of the Plan's Total Pension Liability	77.64%	80.05%	80.94%	83.57%	79.47%	85.31%	86.80%

Schedule of Plan Contributions

Actuarially Determined Contribution	\$ 6,450	\$ 6,591	\$ 5,231	\$ 3,243	\$ 2,373	\$ 1,875	\$ 1,875
Contributions in Relation to the Actuarially Determined Contribution	(6,450)	(6,591)	(5,231)	(3,243)	(2,373)	(1,875)	(1,875)
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered-Employee Payroll	\$ 182,054	\$ 161,674	\$ 68,076	\$ 67,430	\$ 65,250	\$ 134,484	\$ 78,445
Contributions as a Percentage of Covered-Employee Payroll	3.54%	4.08%	7.68%	4.81%	3.64%	1.39%	2.39%

Notes to Schedule

Change in Benefit Terms: The figures above do not include any liability impact that may have resulted from plan changes which occurred after June 30, 2020 as they have minimal cost impact.

Change in Assumptions: None

* This schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

GOLD RIDGE FIRE PROTECTION DISTRICT
Notes to Required Supplementary Information
June 30, 2022 and 2021

Budget: The District operates under the general laws of the State of California and annually adopts a budget to be effective July 1 of the ensuing fiscal year. Formal budgetary integration is employed as a management control device during the year for all governmental fund types. Unused appropriations for the budgeted funds lapse at the end of the fiscal year. Budgets are adopted on a modified accrual basis. Expenditures in excess of budgeted amounts are approved individually by the Board.

Change in Benefit Terms: The figure above does not include any liability impact that may have resulted from plan changes which occurred after June 30, 2022 as they have minimal cost impact. This applies for voluntary benefit changes as well as any offers of Two Years Additional Service Credit (a.k.a. Golden Handshakes). Employers that have done so may need to report this information as a separate liability in their financial statements as CalPERS considered such amounts to be separately financed employer-specific liabilities. These employers should consult with their auditors.

Changes in Assumptions: None

GOLD RIDGE FIRE PROTECTION DISTRICT
Roster of Board Members

Directors:

Robert Gloeckner	Chairman	December 2022
Domenic Carinalli	Secretary	December 2022
Joe Peterson		December 2024
Christopher Tachouet		December 2024
Antonia Bello		December 2022
Charles Lachman		December 2024
Steve Petrucci		December 2022

Clerk of the Board:

Shepley Schroth-Cary	Chief	Continuous
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Regular Meetings:

The regular meeting of the Board of Directors is held at 7:00 P.M. on the first Wednesday of each month. The schedule of location can be found on the District website.

RESOLUTION OF THE BOARD OF DIRECTORS OF THE GOLD RIDGE FIRE PROTECTION DISTRICT OF SONOMA COUNTY, STATE OF CALIFORNIA, OBSERVING THE ADOPTION OF THE COUNTY OF SONOMA'S 2022 FIRE SAFETY ORDINANCE.

WHEREAS, the Gold Ridge Fire Protection District performs annual life/safety/pre-fire plan inspections of businesses within the fire protection district boundaries.

WHEREAS, the County of Sonoma Fire Prevention Division has adopted the 2022 edition of the California Fire Code by reference with amendments effective January 2023.

WHEREAS, the California Fire Code as adopted by the County of Sonoma is available on-line as well as a hard copy available at District Headquarters, 4500 Hessel Rd, Sebastopol, CA 95472 for viewing purposes.

THEREFORE the Governing Board of the GOLD RIDGE FIRE PROTECTION DISTRICT formally acknowledges that the California Fire Code as adopted by Permit Sonoma Fire Prevention Division of the County of Sonoma will be followed and enforced by the Gold Ridge Fire Protection District's staff.

NOW, THEREFORE, BE IT RESOLVED, the GOLD RIDGE FIRE PROTECTION DISTRICT acknowledges the adoption of the California Fire Code as adopted by Permit Sonoma Fire Prevention Division to be effective starting January 9, 2023.

The foregoing resolution was introduced by Director _____

who moved its adoption, seconded by Director _____, and adopted by the following roll call vote:

DIRECTORS: Gloeckner_____, Carinalli_____, Petersen_____,
Petrucci_____, Lachman_____, Warburg_____, Tachouet_____

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

WHEREUPON, the Chairman of the Board of Directors declared the foregoing resolution adopted, and SO ORDERED.

Chairman of the Board

Sonoma County Fire Districts' Association

VOTING INFORMATION AND BALLOT

December 27, 2022

Greetings:

At our meeting of January 26, we will be electing a President & Vice President.

We have four qualified and excellent candidates. Steve Klick is a Director from the Sonoma County Fire District is a candidate for President; Shepley Schroth-Cary, Fire Chief of the Gold Ridge FPD, is running for VP, while Fred Peterson and Mark Hemmendinger, are running together on the same ticket for President/Vice-President respectively. Fred Peterson is a Director from the Northern Sonoma County Fire District; and Mark Hemmendinger is a Director from the Rancho Adobe Fire District.

The SCFDA Bylaws are clear on the method of election.

Article VII- Voting:

Regular Members shall be entitled to one (1) vote. Vote shall be cast by designated representative of said District, upon a Roll Call Vote.

Neither Associate nor Honorary Members are entitled to vote.

For this election we will have a roll call vote at the meeting. One designated representative of each regular member Fire District shall cast a vote when that District's name is called. Each District shall appoint a designated representative to cast the District's vote. The manner of designating a representative is left to the District to determine. I would suggest placing it on the agenda of your Board meeting and voting to designate one member to cast the vote.

We are also offering to any member district the option of emailing your vote to the current President of the Association prior to the meeting if you find that none of your members can attend. The President will send a receipt to the district for your ballot. The President will cast the vote when the district's name is called.

Please respond on/or before January 23, 2023.



Ballot

The _____ Fire District casts its Regular Member vote for
SCFDA President and Vice President for:

Director Steve Klick, Sonoma County Fire District: President

Chief Shepley Schroth-Cary, Gold Ridge Fire District: Vice-President

Director Fred Peterson, Northern Sonoma County Fire District: President
Director Mark Hemmendinger, Rancho Adobe Fire District: Vice-Pres.

This ballot has been cast by _____, the designated
representative of the District.

Date: _____