



Mosquito Fire Protection District

Board of Directors Meeting
Thursday, April 22, 2021 – 7 PM
Mosquito FPD Station 75
8801 Rock Creek Road Placerville, Ca. 96557

AGENDA

Item	Presenter
<p>1. Call to Order.</p> <p>In order to ensure compliance with federal and state guidance regarding large gatherings and in accordance with State of California Executive Order N-29-20, to provide the public with the opportunity to provide comments to the Board, the Board is providing a call in number (please see below). The chair will call for public comment. When you hear the item called that you wish to comment on, please indicate your wish to comment, await the notification that you may comment. You may speak for three minutes or as otherwise provided by the Board Chair. While speaking, please reduce any background noise to ensure that your comments can be heard.</p> <p>Topic: MFPD Board Meeting 2021 Apr 22 Time: Apr 22, 2021 07:00 PM Pacific Time (US and Canada)</p> <p>Join Zoom Meeting https://zoom.us/j/8685165316?pwd=Mkd3WEtjNFpaTUZLVmFic0Q3dmNNUT09</p> <p>Meeting ID: 868 516 5316 Passcode: 223344 One tap mobile +16699006833,,8685165316#,,,,*223344# US (San Jose) +12532158782,,8685165316#,,,,*223344# US (Tacoma)</p> <p>Dial by your location +1 669 900 6833 US (San Jose) +1 253 215 8782 US (Tacoma) +1 346 248 7799 US (Houston) +1 929 205 6099 US (New York) +1 301 715 8592 US (Washington DC) +1 312 626 6799 US (Chicago)</p> <p>Meeting ID: 868 516 5316 Passcode: 223344 Find your local number: https://zoom.us/u/abBOFN2Go</p> <p>If you have a disability and are requesting an accommodation pursuant to the Americans with Disabilities Act, please contact district at 530-626-9017 or admin75@mfpd.us</p>	C. Persico
<p>2. Roll Call & Quorum announced.</p> <p>MFPD <<04/22/2021>> Page 1 of 71</p>	C. Persico

11. Director's Comments.	
12. Pending Agenda Items: Directors may propose agenda items for future Board meetings.	
13. Adjourn	

Mosquito Fire Protection District Bills for All Vendors

		March 23, 2021						
Mar 23, 21	Name	Num	Amount	Terms	Date	Split	Name Address	Memo
	8828	2833032321	1258.88	MFPD03232021	03/23/2021		404600 · Transportation & Travel AnnMarie Carlson	Valley Fire Reimb travel Ann Carlson
	10457	2500022021	207.42	MFPD03232021	03/23/2021		404600 · Transportation & Travel Jack Rosevear	J. Rosevear Reimb Miles
	10457	6068030921	750.00	MFPD03232021	03/23/2021		303040 · Health Insurance Jack Rosevear	6068030921 Reimb Medical J. Rosevear
	9756	7035032321	2031.62	MFPD03232021	03/23/2021		404600 · Transportation & Travel Penny Portlock	Slater-Eastfork Fire Reimb P. Portlock
	10756	1308032321	597.49	MFPD03232021	03/23/2021		404600 · Transportation & Travel Shawn Holden	North complex fire Reimb Travel S. Holden
Mar 23, 21			<u>4845.41</u>					

Mosquito Fire Protection District
Bills for All Vendors

March 24, 2021
Split

Name	Num	Amount	Terms	Date	Split	Name Address	Memo
Mar 24, 21							
3400	3763032021	142.87	MFPD03242021	03/24/2021	404180 · Maint Building & Improvements	Aramark	Aramark Shop towels
341	522772021	37.71	MFPD03242021	03/24/2021	404161 · Veh Maint. Parts Direct Charge	Burton's Fire Inc.	52252 Burtons' Bulb lightbar E275
341	522522021	267.36	MFPD03242021	03/24/2021	404161 · Veh Maint. Parts Direct Charge	Burton's Fire Inc.	52252 Burtons' Valve Kit E75 & WT75
4946	329391	300.00	MFPD03242021	03/24/2021	404161 · Veh Maint. Parts Direct Charge	Doug Veerkamp General Engineering	329391 Veerkamp Vehicle repair WT75
3267	06972021	123.00	MFPD03242021	03/24/2021	303060 · Workers' Compensation Employer	FASIS	FASIS FY20-21 Payroll audit Adjustment
229	31412	436.94	MFPD03242021	03/24/2021	404700 · Utilities	Kamps Propane	31412 Kamps Propane
6469	30682021	125.00	MFPD03242021	03/24/2021	404300 · Professional & Specialized Serv	Lanitech Web Design	30682021 Lanitech extra work
4984	1083740	124.76	MFPD03242021	03/24/2021	404324 · Medical Dental Lab	Life Assist Inc	1083740 Life Assist Medical supplies
Mar 24, 21		<u>1557.64</u>					

Mosquito Fire Protection District
Bills for U.S. Bank El Dorado Co
April 14, 2021

Name	Num	Amount	Terms	Date	Split	Memo	Name Address
Apr 14, 21							
1080	233102527	337.83	MFPD04142021	04/14/2021	404260 · Office Expense	233102527 Microphone Board meetings	U.S. Bank
1080	815016354	169.42	MFPD04142021	04/14/2021	404538 · Software	815016354 Microsoft R&R grant	U.S. Bank
1080	739357922	12.86	MFPD04142021	04/14/2021	404260 · Office Expense	739357922 Audio cable Zoom	U.S. Bank
1080	811007380	30.71	MFPD04142021	04/14/2021	404260 · Office Expense	811007380 Microsoft	U.S. Bank
1080	184797199	149.64	MFPD04142021	04/14/2021	404180 · Maint Building & Improvements	184797199 Homedep Mailbox	U.S. Bank
1080	184799500	3.57	MFPD04142021	04/14/2021	404180 · Maint Building & Improvements	184799500 Homedep Mailbox	U.S. Bank
1080	833225745	7.50	MFPD04142021	04/14/2021	404260 · Office Expense	833225745 Audio adapter Zoom	U.S. Bank
1080	833479284	23.58	MFPD04142021	04/14/2021	404260 · Office Expense	833479284 Laminator	U.S. Bank
1080	712324665	58.98	MFPD04142021	04/14/2021	404260 · Office Expense	712324665 Webcam/Microph Zoom	U.S. Bank
1080	190050492	48.69	MFPD04142021	04/14/2021	404183 · Maint. Grounds	190050492 Homedep. housekeep supplies	U.S. Bank
1080	190898483	10.32	MFPD04142021	04/14/2021	404260 · Office Expense	190898483 Homedep mailbox suppl	U.S. Bank
1080	10576231	688.49	MFPD04142021	04/14/2021	404507 · Fire & Safety Supplies	10576231 Fire engine hydrant valves	U.S. Bank
1080	186031988	32.77	MFPD04142021	04/14/2021	404183 · Maint. Grounds	186031988 Homedep batteries Zoom	U.S. Bank
1080	194658778	6.67	MFPD04142021	04/14/2021	404260 · Office Expense	194658778 Home dep mailbox supplies	U.S. Bank
1080	552217548	122.67	MFPD04142021	04/14/2021	404040 · Telephone Co. Vendor Payments	552217548 Freeconferencecall.com	U.S. Bank
1080	329117079	13.93	MFPD04142021	04/14/2021	404220 · Memberships	329117079 AMZ prime membership	U.S. Bank
1080	132741304	738.65	MFPD04142021	04/14/2021	404700 · Utilities	132741304 PG&E	U.S. Bank
1080	950582825	270.63	MFPD04142021	04/14/2021	404507 · Fire & Safety Supplies	950582825 SCBA Safety rack	U.S. Bank
1080	739437500	5.97	MFPD04142021	04/14/2021	404260 · Office Expense	739437500 Officedep supplies	U.S. Bank
1080	363693452	39.99	MFPD04142021	04/14/2021	404040 · Telephone Co. Vendor Payments	363693452 ATT new wireless	U.S. Bank
1080	202196803	169.73	MFPD04142021	04/14/2021	404700 · Utilities	202196803 EID water bill	U.S. Bank
1080	279852800	14.99	MFPD04142021	04/14/2021	404040 · Telephone Co. Vendor Payments	279852800 Zoom meetings	U.S. Bank
1080	587131524	304.10	MFPD04142021	04/14/2021	404040 · Telephone Co. Vendor Payments	587131524 ATT Bus. Phone	U.S. Bank
1080	656630101	3.99	MFPD04142021	04/14/2021	404538 · Software	656630101 APLUS	U.S. Bank
1080	775052030	7.00	MFPD04142021	04/14/2021	404040 · Telephone Co. Vendor Payments	775052030 Freeconferencecall.com	U.S. Bank
1080	680672432	13.64	MFPD04142021	04/14/2021	404500 · Special Dept. Expense	680672432 Active 911 Subscription	U.S. Bank
1080	108470325	27.66	MFPD04142021	04/14/2021	404022 · Uniforms	108470325 5Star Embroid. C. Baker	U.S. Bank
Apr 14, 21		<u>3,313.98</u>					

Mosquito Fire Protection District
Bills for All Vendors
July 2020 through June 2021

	<u>Name</u>	<u>Num</u>	<u>Amount</u>	<u>Terms</u>	<u>Date</u>	<u>Split</u>	<u>Name Address</u>	<u>Memo</u>
Jul '20 - Jun 21	8828	437041521	1495.43	MFPD04152021	04/15/2021	404600*Transportation and Travel	AnnMarie Carlson	August Fire Travel Reimb A. Carlson
	10712	4374152021	2389.52	MFPD04152021	04/15/2021	404600*Transportation and Travel	James Eckroth	Lake & Creek Fires Travel Reimb J. Eckroth
	9756	442041521	916.63	MFPD04152021	04/15/2021	404600*Transportation and Travel	Penny Portlok	2020 ONCSTAGING & LOYALTON Portlock
	10756	440041521	292.89	MFPD04152021	04/15/2021	404600*Transportation and Travel	Shawn Holden	RANCH 2 Fire Travel Reimb S Holden
	10756	1308041521	597.49	MFPD04152021	04/15/2021	404600*Transportation and Travel	Shawn Holden	North complex Fire Travel Reimb S Holden
Jul '20 - Jun 21			<u>5691.96</u>					



Mosquito Fire Protection District

Board of Directors Meeting
Monday, April 5, 2021 – 6:00 PM
Mosquito FPD Station 75
8801 Rock Creek Road Placerville, Ca. 96557

MINUTES

Item	Presenter
<p>1. Call to Order. 6:02 PM</p> <p>In order to ensure compliance with federal and state guidance regarding large gatherings and in accordance with State of California Executive Order N-29-20, to provide the public with the opportunity to provide comments to the Board, the Board is providing a call in number (please see below). The chair will call for public comment. When you hear the item called that you wish to comment on, please indicate your wish to comment, await the notification that you may comment. You may speak for three minutes or as otherwise provided by the Board Chair. While speaking, please reduce any background noise to ensure that your comments can be heard.</p> <p>Topic: MFPD Board Meeting 2021 April 5 Time: April 1, 2021 06:00 PM Pacific Time (US and Canada)</p> <p>Join Zoom Meeting https://zoom.us/j/8685165316?pwd=Mkd3WEtjNFpaTUZLVmFic0Q3dmNNUT09</p> <p>Meeting ID: 868 516 5316 Passcode: 223344 One tap mobile +16699006833,,8685165316#,,,,*223344# US (San Jose) +12532158782,,8685165316#,,,,*223344# US (Tacoma)</p> <p>Dial by your location +1 669 900 6833 US (San Jose) +1 253 215 8782 US (Tacoma) +1 346 248 7799 US (Houston) +1 929 205 6099 US (New York) +1 301 715 8592 US (Washington DC) +1 312 626 6799 US (Chicago)</p> <p>Meeting ID: 868 516 5316 Passcode: 223344 Find your local number: https://zoom.us/u/abBOFN2Go</p> <p>If you have a disability and are requesting an accommodation pursuant to the Americans with Disabilities Act, please contact district at 530-626-9017 or admin75@mfpd.us</p>	C. Persico
<p>2. Roll Call & Quorum announced. Present Directors Connell Persico, Jerry Pullin, James Young, Patty Warner was in attendance but not counted toward quorum nor</p>	C. Persico

<p><i>called during the roll call (see public comments below)." Absent: Director Barbara Mikel.</i></p>	
<p>3. Pledge of Allegiance.</p>	<p>C. Persico</p>
<p>4. Public Comment Public may address the board on any District related item not included in this agenda. Please limit your comments to no more than 3 minutes in duration. <i>Taffy Warner read Letter of Resignation from MFPD Board of Directors effective 4/5/2021 at 5 PM. Attached in Minutes for record.</i></p>	
<p>5. ADOPTION OF THE AGENDA The Board may make any necessary additions, deletions, or corrections to the agenda including moving items to or from the Consent Calendar and adopt the agenda and the Consent Calendar with one single vote. A Board member may request an item be removed from the Consent Calendar for discussion and separate Board action. At the appropriate time as called by the Board Chair, members of the public may make a comment on matters on the Consent Calendar prior to Board action. <i>Motion to approve Agenda by Director Persico, second Director Young. Ayes: Directors Persico, Pullin and Young. Noes:0 Abstain : 0</i></p>	<p>C. Persico</p>
<p>6. <u>Issue Item</u></p> <p>6.1 Response to South Fork Consulting for LAFCO MSR Draft Report-Finance Section. <i>Director Persico emphasized need to respond and correct information contained in preliminary report returned to MFPD for review. Confirmed that extension for response from MFPD was granted. Motion to A: Director Jerry Pullin be liaison with LAFCO to represent interests of MFPD, Motion B: Director Persico and Chief Rosevear draft a response to current document and return it to South Fork Consulting, by Director Persico, second by Director Young. Ayes: Directors Persico, Pullin and Young. Noes: 0, Abstain: 0</i></p> <p>6.2 Approval of updates to Policy 3-01-02 and 3-01-02A- Job descriptions for Fire Captain and Firefighter Engineer. <i>Motion to approve updates to Policy by Director Persico, second by Director Pullin. Ayes: Directors Persico, Pullin and Young. Noes: 0 Abstain:0</i></p> <p>6.3 Affirm Board Governance Principles and Censure Director. <i>Motion by Director Persico to censure Director Mikel's unprofessional conduct and affirm the following principles:</i></p> <ul style="list-style-type: none"> • <i>It is the policy of the Board to establish and maintain a work environment free of all forms of harassment, discrimination, and abusive conduct. All Directors and District staff members should be professional in their communications with each other and the public.</i> • <i>The Board's role is to set the strategic direction and goals for the District, hire a Fire Chief, and hold a Fire Chief accountable for managing District operations to meet the District's strategic goals. The Board accomplishes this through majority votes of the Board.</i> 	<p>B. Mikel</p> <p>J. Rosevear</p> <p>C. Persico</p>

<ul style="list-style-type: none"> • <i>The Board hires the Fire Chief and evaluates the Chief's performance annually per Board Policy and the employment agreement with the Chief. The Fire Chief in turn manages all other staff. The Chief's performance evaluations are conducted in closed sessions of the Board. When Directors have feedback on the Chief's job performance, the feedback should be shared during these closed sessions. Directors can propose additional closed sessions to meet in-between annual performance reviews.</i> • <i>Individual Directors do not have authority to direct staff, including the Fire Chief, and Directors should respect the established chain of command. If Directors have any feedback on other staff member's job performance, the feedback should be shared with the Chief.</i> • <i>If the Board decides it is appropriate for Directors to be more involved in operational issues, the Board will create a subcommittee, select Directors to serve on the subcommittee, and clearly outline the subcommittee and individual subcommittee member's authority, second by Director Pullin.</i> <p><i>Ayes: Directors Persico, Pullin and Young. Noes: 0 Abstain: 0</i></p>	
<p>7. Pending Agenda Items Directors may propose agenda items for future Board Meetings. <i>Director Persico introduced new category to be a running item on the regular agenda. He noted this category allows Board members to advise the public of activities that are being undertaken that will be presented at an upcoming meeting.</i></p>	
<p>8. Adjourn. 6:48 PM</p>	



Mosquito Fire Protection District

Board of Directors Meeting
 Thursday, March 25, 2021 – 7 PM
 Mosquito FPD Station 75
 8801 Rock Creek Road Placerville, Ca. 96557

MINUTES

Item	Presenter
<p>1. Call to Order. 7 PM</p> <p>In order to ensure compliance with federal and state guidance regarding large gatherings and in accordance with State of California Executive Order N-29-20, to provide the public with the opportunity to provide comments to the Board, the Board is providing a call in number (please see below). The chair will call for public comment. When you hear the item called that you wish to comment on, please indicate your wish to comment, await the notification that you may comment. You may speak for three minutes or as otherwise provided by the Board Chair. While speaking, please reduce any background noise to ensure that your comments can be heard.</p> <p>Topic: MFPD Board Meeting 2021 Mar 25 Time: Mar 25, 2021 07:00 PM Pacific Time (US and Canada)</p> <p>Join Zoom Meeting https://zoom.us/j/8685165316?pwd=Mkd3WEtjNFpaTUZLVmFic0Q3dmNNUT09</p> <p>Meeting ID: 868 516 5316 Passcode: 223344 One tap mobile +16699006833,,8685165316#,,,,*223344# US (San Jose) +12532158782,,8685165316#,,,,*223344# US (Tacoma)</p> <p>Dial by your location +1 669 900 6833 US (San Jose) +1 253 215 8782 US (Tacoma) +1 346 248 7799 US (Houston) +1 929 205 6099 US (New York) +1 301 715 8592 US (Washington DC) +1 312 626 6799 US (Chicago)</p> <p>Meeting ID: 868 516 5316 Passcode: 223344 Find your local number: https://zoom.us/u/abBOFN2Go</p> <p>If you have a disability and are requesting an accommodation pursuant to the Americans with Disabilities Act, please contact district at 530-626-9017 or admin75@mfpd.us</p>	<p>C. Persico</p>
<p>2. Roll Call & Quorum announced. Present Directors Connell Persico, James Young, Tarry Warner, Barbara Wake and Jerry Pullin. We have quorum.</p>	<p>C. Persico</p>

3. Pledge of Allegiance.	C. Persico
4. Public Comment Public may address the board on any District related item not included in this agenda. Please limit your comments to no more than 3 minutes in duration. <i>Special Districts CSDA Coordinator presented an update of different projects being worked on by the CSDA. In the works, seeking Covid funding from the state for Special districts.</i>	
5. ADOPTION OF THE AGENDA AND APPROVAL OF CONSENT CALENDAR The Board may make any necessary additions, deletions, or corrections to the agenda including moving items to or from the Consent Calendar and adopt the agenda and the Consent Calendar with one single vote. A Board member may request an item be removed from the Consent Calendar for discussion and separate Board action. At the appropriate time as called by the Board Chair, members of the public may make a comment on matters on the Consent Calendar prior to Board action. <i>Motion to adopt agenda with a change to move Item 10.1 to be presented before Item 8, and approve the consent calendar by Director Young, second by Director Pullin. Ayes: Directors Young, Pullin, Warner, Persico and Mikel. Noes: 0 Abstain: 0</i>	C. Persico
6. CONSENT CALENDAR 6.1 Approval of Expenditures; Expenses Mar 9, 2021. 6.2 Approval of Expenditures; Expenses Mar 10, 2021. 6.3 Approval of Expenditures; Expenses Mar 11, 2021. 7. <u>Approval of Minutes:</u> 7.1 Minutes 2021 Feb 25. <i>Motion to approve by Director Pullin, second by Director Young. Ayes: Directors Young, Pullin, Warner, Persico and Mikel. Noes: 0 Abstain: 0</i> 7.2 Minutes 2021 Mar 8 Special Meeting. <i>Motion to approve by Director Young, second by Director Warner. Ayes: Directors Young, Pullin, Warner, Persico and Mikel. Noes: 0 Abstain: 0</i> 10.1 Approval of Lexipol policy and procedure subscription. <i>Motion to approve by Director Persico, second by Director Young. Ayes: Directors Young, Pullin, Warner, Persico and Mikel. Noes: 0 Abstain: 0</i>	T. Warner T. Warner T. Warner J. Rosevear
8. <u>Treasurers' Report 2021 Mar 18</u>	T. Warner
9. <u>Chief's Report</u>	J. Rosevear
MFPD <<04/22/2021>> Page 12 of 71	

<p>10. Issue Items</p> <p>10.2 Strike Team and SSD fund discussion (Policy 2-04- 2 issue papers). <i>Motion to approve Policy 2-4 SSD, by Director Persico, second by Director Pullin. Ayes: Directors Young, Pullin, Warner, Persico and Mikel.</i> <i>Noes: 0 Abstain: 0</i> <i>Motion to approve by Director Persico, second by Director Pullin. Ayes: Directors Young, Pullin, Warner, Persico and Mikel.</i> <i>Noes: 0 Abstain: 0</i></p> <p>10.3 Approval for redirection of Development Impact Fee for Vehicle Reimbursement into District's Reserve Fund Account 7800. Development Impact Fee. <i>Motion to approve by Director Persico, second by Director Young. Ayes: Directors Young, Pullin, Warner, Persico and Mikel.</i> <i>Noes: 0 Abstain: 0</i></p> <p>10.4 Authorization to pay repair invoice for Engine 275 and Water Tender 75. <i>Motion to approve by Director Persico, second by Director Young.</i> <i>Ayes: Directors Young, Pullin, Warner, Persico and Mikel.</i> <i>Noes: 0 Abstain: 0</i></p> <p>10.5 Authorization to purchase wildland safety gear - \$20,000 advance. <i>Motion to approve by Director Persico, second by Director Young.</i> <i>Ayes: Directors Young, Pullin, Warner, Persico and Mikel.</i> <i>Noes: 0 Abstain: 0</i></p> <p>10.6 Ad-Hoc Committee Reports.</p> <p>10.7 Response to South Fork Consulting for LAFCO MSR Draft Report- Finance Section.</p>	<p>T. Warner</p> <p>T. Warner</p> <p>J. Rosevear</p> <p>J. Rosevear</p> <p>C. Persico</p> <p>B Mikel</p>
<p>11. ADJOURN TO CLOSED SESSION 9:12 PM</p> <p>Update - Ongoing Litigation pursuant to Gov't. Code sec. 54956.9(d)(1) Joseph v MFPD</p>	
<p>12. RETURN TO OPEN SESSION AND REPORT. 9:58 PM <i>The Board has endorsed a settlement agreement and will make public those findings once finalized.</i></p>	
<p>13. Informational items: Correspondence and Communication. 9:08 PM</p> <p>13.1 March 3 letter from Tom Harris. Mosquito Fire Protection District Board of Directors 8801 Rock Creek Road Placerville CA 95667 Attn: Connell Persico, Board Chairman</p>	<p>C. Persico</p> <p>MAR 04 2021</p>

Re: MFPD Board minutes dated 2/25/2021, Page 10 of 25, Item 11. Dear Mr. Persico,
My name is Tom Harris, and I direct your attention to the minutes above:

11. Director's Comments. Director Persico mentioned that Tom Harris (Support Group member) had in written public correspondence (emphasis mine) asserted that Kim Purcell (Support Group member) serves as an adviser to the Fire District. That assertion is false and misleading. Director Persico asked that all participants in the District speak factually about the district and its operations.

This assertion of yours is totally false and misleading, and borders on libel. The "written public correspondence" that you refer to was NOT public correspondence, and was never meant to be. It was a private letter addressed to another Support Group member and sent via U.S. mail. The addressee posted this private letter on public social media. By sending the letter via U.S. mail, I had a legitimate expectation of privacy. This expectation of privacy was violated by the addressee and now by extension, violated by YOU.

I am neither a public figure, nor a member of any board of directors. I am a private citizen and a taxpaying member of the Mosquito Fire Protection District. Furthermore, I never waived any right to privacy in this matter. As an elected public official, your violation of my privacy rights is offensive at best, and defamatory at worst.

In addition, by asserting that Kim Purcell is NOT an adviser to the Fire Department, you appear to be interfering with the operations of the fire department which I believe, according to district policy, is the sole jurisdiction of the fire Chief. Kim can speak for herself, but I ask you to please adhere to district policy and to respect the privacy rights of the residents you were elected to represent.

Finally, I expect this letter will be posted in the next meeting minutes of the MFPD board under Correspondence and Communication. Thank you.

Sincerely,
. {V}_
Tom Harris

Cc: Jack Rosevear

14. Director's Comments.

15. Adjourn. 10 PM



MOSQUITO FIRE PROTECTION DISTRICT
8801 ROCK CREEK ROAD
PLACERVILLE, CA 95667
(530) 626-9017
Fax (530) 626-3240

Chief's Report
March-April 2021

Calls for Service: March 23-April 18

Fires: 5 (Water Tender Mutual aid to County Fire & Cal Fire/Georgetown)

Medical: 3

Electrical Hazard: 1

Fire Season 2021 is approaching rapidly. There have been a series of control burn escapes around the County. We have posted advisory warnings on social media and our website. On Wednesday April 4, District personnel responded to three wildland fires. Two occurred at the same time on Maidu Dr. and a short distance away on Ponderosa Grove Dr. The spot fire on Maidu was contained by a resident and District firefighters quickly contained the quarter acre roadside fire on Ponderosa Grove. These fires would have had a different result a month or two from now, with the drying vegetation. The fire on Ponderosa Grove started along the road and travelled slowly up the embankment. There was a large residence uphill from the fire on Log Cabin Ln., which would have been impacted by the fire had the grass been completely dry. The cause of the two fires are under investigation.

The third fire of day on 4/4/21 was on Rock Creek Rd. in the forest area (outside the District). A resident was burning vegetation, which escaped control. The area burned was small and was reported by dirt bike riders. The resident was issued a warning notice by Cal Fire.

On Saturday May 15 at 10:30am, the Mosquito Fire Safe Council will host a Town Hall discussion (at Fire Station 75) with representatives of Cal Fire and the Sheriff's Office on wildfire issues, evacuation plans and the 2021 Fire Season. Lunch will be served by firefighters after the meeting. The meeting notice can be found on our website: [town-hall.png \(1242x1238\) \(mfpd.us\)](#). The Sheriff and Cal Fire encourage residents to sign up for the Code Red program (phone application but also for hard-wire phones, email, and other devices), to receive emergency information about fires or other emergencies to be aware of and possibly evacuate from. You can find sign-up information at: [EDSO Alert Notification](#). We will be expanding this sign-up information through our website and social media platforms. Sign-ups for the Code Red program will be available at the Town Hall event.

On Saturday June 19, there will be a fire safety event at Dyer Lake, sponsored by SCPOA, Mosquito Fire Safe Council and the Mosquito Firefighters Association. There will be lunch and plenty of information about fire safety, preparedness and evacuation awareness for residents and guests. There will also be a firefighting demonstration by Fire District personnel, fire equipment displays, a visit by Smokey Bear and things to do for kids.

The Fire District website www.mfpd.us is improving each week, with more content and information being added. We are currently building the member portal of the site, for personnel to access a variety of training, scheduling, and time sheet/payroll platforms. Please check it out the new site and let me know if there are any questions or suggestions.

The Joseph Case has been resolved with no further action for the District. The settlement statement is included on the front page of our website.

The response to Southfork/LAFCO for the Financial section of the draft MFPD Municipal Service Chapter has been completed and sent to the Board of Directors to review. It was sent to the consulting firm Monday afternoon. I will keep the Board updated if additional response is required.

Personnel Update:

We continue to add and bring on new volunteers. Captain Baker is coordinating a schedule which adds an additional daily firefighter for coverage and response. The Divide Fire Academy is currently going through wildland fire training, studying fire behavior, weather, building fire line with tools, performing wildland hose lays, using chain saws to remove brush and hazard trees. In addition to our three personnel in the academy, two new MFPD volunteers were added to the group, to attain their wildland fire certifications.

Captain Baker will soon be launching a recruitment to find firefighters who have their fire academy certification and EMT training. The best qualified applicants will be determined and invited to an interview. This is a part of an over volunteer marketing plan that Captain Baker is working on. Our focus and priority is community based volunteers, of which we have been successful so far in attracting. We currently have thirteen (yes-13!!) **community-based** volunteers, with four in basic training. We currently have an additional six (6) firefighters who are not community based and will work shifts at the station. Of the six, four are currently in basic training. These growth numbers are very encouraging, and we will continue to strive for more.

The careers and lives of Assistant Chief Todd Hern and Captain Chris Dillender are both featured on our website. We greatly appreciate their long-time service to the Community and continue to be valuable resources for us. On many occasions they have literally saved the day and made a significant difference in the outcome of an incident or saving of a life. We are in their debt.

Grant Update:

On 3/12/21 we submitted our grant request to FEMA for the SAFER program funding for staffing. If awarded, which we are hopeful, the grant would provide the ability for us to fund six full time positions for round the clock staffing for the next 3-4 years. Awards will be announced in September 2021.

Our Cal Fire 50-50 grant is currently active (\$20,000) for the purchase of wildland safety equipment. We have placed an initial order for gear (\$8,500) which will arrive next week. We will be reimbursed for half the amount we spend. According to grant requirements we must purchase the approved equipment prior to June 30, 2021. We will apply for next year's round of 50-50 grant within the next week.

We have also submitted three additional grants (2 regional, 1 District) to FEMA for various equipment. Regional grants have been requested with our sister districts for the purchase of new, state of the art

breathing apparatus and updated mobile radios, portable radios and pagers. District equipment includes vehicle extrication equipment, a washing machine for contaminated safety gear and a replacement breathing air compressor.

SSD/Strike Team Invoice Update:

Attached is the latest update of invoices, breakdown of expenses and revenue generated by fire engine and SSD out of District fire deployments. We have recently received a payment for \$214,879 for nine incidents. The payment for the fire engine deployments is all paid now (4 incidents). Fire engine personnel will receive their payroll next week for the North Complex and Loyalton Incidents. I will continue to keep the Board updated each month as payments arrive. I do not anticipate all invoices to be paid until June or July.

The District is seeking volunteers of all types. If you have the desire to contribute your skills and talents to help your community, we have a place for you.

This concludes my report. I will continue to update our projects and report progress. There are some exciting months ahead as we develop these programs and attract new people to the District. I appreciate the great support we receive from the Community and its commitment to being prepared. If you have any questions or suggestions, please call me at the fire station (626-9017) or email me at jrosevear@mfpd.us.

Jack Rosevear, Chief

Name	Incident	Departed Date	Returned Date	Billable Hours	MFPD Base Rate	MFPD OT Rate	Gross Employees MFPD Salary	SUI @ 4.4%	WC @ 9.2% (calculated from base)	MFPD Total Salary Expense	Support Vehicle (Non-Rental)
SSD Assignments											
Marouk											
	OSC Staging	06/22/20	6/24/2020	26.5	\$73.80	\$110.70	\$2,933.55	\$129.08	\$179.92	\$3,242.55	-
	OSC Staging	07/21/20	7/22/2020	8.5	\$73.80	\$110.70	\$940.95	\$41.40	\$57.71	\$1,040.06	-
	Mile Post 21	7/22/2020	7/27/2020	82.5	\$73.80	\$110.70	\$9,132.75	\$401.84	\$560.14	\$10,094.73	-
	OSC Staging	07/27/20	7/30/2020	44	\$73.80	\$110.70	\$4,870.80	\$214.32	\$298.74	\$5,383.86	-
	Ranch 2	08/14/20	8/26/2020	202.5	\$73.80	\$110.70	\$22,416.75	\$986.34	\$1,374.89	\$24,777.98	-
	El Dorado	09/05/20	9/18/2020	214	\$73.80	\$110.70	\$23,689.80	\$1,042.35	\$1,452.97	\$26,185.12	-
	Bobcat	09/27/20	10/6/2020	146	\$73.80	\$110.70	\$16,162.20	\$711.14	\$991.28	\$17,864.62	-
	North Complex	10/15/20	10/18/2020	84.5	\$73.80	\$110.70	\$9,354.15	\$411.58	\$573.72	\$10,339.45	-
	Mountain View	11/18/20	11/24/2020	92.5	\$76.78	\$115.17	\$10,653.23	\$468.74	\$653.40	\$11,775.37	-
	Total Marouk			901			\$100,154.18	\$4,406.79	\$6,142.77	\$110,703.74	
Carlson											
	Stagecoach	08/04/20	8/14/2020	166.5	\$55.63	\$83.45	\$13,894.43	\$611.35	\$852.14	\$15,357.92	-
	Ranch 2	08/16/20	8/17/2020	28.5	\$55.63	\$83.45	\$2,378.33	\$104.65	\$145.86	\$2,628.84	-
	August Complex	08/18/20	8/28/2020	164.5	\$55.63	\$83.45	\$13,727.53	\$604.01	\$841.90	\$15,173.44	-
	OSC Staging	09/04/20	9/5/2020	21	\$55.63	\$83.45	\$1,752.45	\$77.11	\$107.48	\$1,937.04	-
	Valley	09/05/20	9/18/2020	191.5	\$55.63	\$83.45	\$15,980.68	\$703.15	\$980.09	\$17,663.92	-
	Dolan	09/21/20	10/7/2020	258	\$55.63	\$83.45	\$21,530.10	\$947.32	\$1,320.43	\$23,797.85	-
	Total Carlson			830			\$69,263.50	\$3,047.59	\$4,247.90	\$76,558.99	
Portlock											
	Slater	09/09/20	9/24/2020	237.5	\$55.63	\$83.45	\$19,819.38	\$872.05	\$1,215.52	\$21,906.95	-
	Sheep	09/01/20	9/9/2020	132	\$55.63	\$83.45	\$11,015.40	\$484.68	\$675.57	\$12,175.65	-
	Loyalton	08/15/20	8/24/2020	155	\$55.63	\$83.45	\$12,934.75	\$569.13	\$793.28	\$14,297.16	-
	OSC Staging	08/18/20	8/15/2020	31	\$55.63	\$83.45	\$2,586.95	\$113.83	\$158.66	\$2,859.44	-
	Trimmer	08/07/20	8/12/2020	79	\$55.63	\$83.45	\$6,592.55	\$290.07	\$404.32	\$7,286.94	-
	East Fork	10/02/20	10/20/2020	271	\$55.63	\$83.45	\$22,614.95	\$995.06	\$1,386.97	\$24,996.98	-
	August Complex	10/28/20	10/28/2020	3	\$58.40	\$87.60	\$262.80	\$11.56	\$16.12	\$290.48	-
	Creek	11/11/20	11/22/2020	174.5	\$58.40	\$87.60	\$15,286.20	\$672.59	\$937.55	\$16,896.34	-
	Total Portlock			1083			\$91,112.98	\$4,008.97	\$5,587.99	\$100,709.94	
Eckroth											
	OSC Staging	06/22/20	6/24/2020	26.5	\$55.63	\$83.45	\$2,211.43	\$97.30	\$135.63	\$2,444.36	370.30
	Stagecoach	08/04/20	8/13/2020	143	\$55.63	\$83.45	\$11,933.35	\$525.07	\$731.87	\$13,190.29	-
	Lake	08/13/20	8/27/2020	234	\$55.63	\$83.45	\$19,527.30	\$859.20	\$1,197.60	\$21,584.10	249.55
	OSC Staging	09/04/20	9/5/2020	38	\$55.63	\$83.45	\$3,171.10	\$139.53	\$194.48	\$3,505.11	\$207.00
	August Complex	09/06/20	9/20/2020	238	\$55.63	\$83.45	\$19,861.10	\$873.89	\$1,218.07	\$21,953.06	790.63
	Creek	09/24/20	10/9/2020	140	\$55.63	\$83.45	\$11,683.00	\$514.05	\$716.51	\$12,913.56	270.83
	Luna	10/15/20	11/1/2020	224	\$55.63	\$83.45	\$18,692.80	\$822.48	\$1,146.42	\$20,661.70	1,418.53
	Total Eckroth			1043.5			\$87,080.08	\$3,831.52	\$5,340.58	\$96,252.18	
Roberts											
	August Complex	09/06/20	9/20/2020	232	\$55.63	\$83.45	\$19,359.24	\$851.81	\$1,187.37	\$21,398.42	-
	Creek	09/24/20	10/9/2020	265	\$55.63	\$83.45	\$22,112.93	\$972.97	\$1,356.26	\$24,442.16	-
	Luna	10/15/20	10/29/2020	160	\$55.63	\$83.45	\$13,351.20	\$587.45	\$818.87	\$14,757.52	-
	Total Roberts			657			\$54,823.37	\$2,412.23	\$3,362.50	\$60,598.10	
Holden											
	OSC Staging	07/21/20	7/22/2020	7	\$55.63	\$83.45	\$584.15	\$25.70	\$35.83	\$645.68	-
	Mile Post 21	07/22/20	7/27/2020	89.5	\$55.63	\$83.45	\$7,468.78	\$328.63	\$458.06	\$8,255.47	-
	OSC Staging	07/27/20	7/30/2020	44	\$55.63	\$83.45	\$3,671.80	\$161.56	\$225.19	\$4,058.55	-
	Ranch 2	08/14/20	8/26/2020	196	\$55.63	\$83.45	\$16,356.20	\$719.67	\$1,003.12	\$18,078.99	-
	North Complex	10/15/20	10/29/2020	235	\$55.63	\$83.45	\$19,610.75	\$862.87	\$1,202.72	\$21,676.34	-
	Mountain View	11/18/2020	11/24/2020	92	\$58.40	\$87.60	\$8,059.20	\$354.60	\$494.30	\$8,908.10	500.83
	Total Holden			663.5			\$55,750.88	\$2,453.03	\$3,419.22	\$61,623.13	
AC Assignments											
Nugent											
	Quarter Fire										
	OSC Staging	6/22/2020	6/24/2020	26.5	\$78.10	\$117.15	\$3,104.48	\$136.60	\$190.41	\$3,431.49	-
	Lake	8/18/2020	8/27/2020	152	\$78.10	\$117.15	\$17,806.80	\$783.50	\$1,092.15	\$19,682.45	723.35
	OSC Staging	9/4/2020	9/5/2020	28	\$78.10	\$117.15	\$3,280.20	\$144.33	\$201.19	\$3,625.72	66.70
	August Complex	9/6/2020	9/20/2020	231.5	\$78.10	\$117.15	\$27,120.23	\$1,193.29	\$1,663.37	\$29,976.89	472.08
	Creek	9/24/2020	10/10/2020	265	\$78.10	\$117.15	\$31,044.75	\$1,365.97	\$1,904.08	\$34,314.80	627.90
	Luna		11/1/2021	224	\$78.10	\$117.15	\$26,241.60	\$1,154.63	\$1,609.48	\$29,005.71	-
	Total Nugent			927			\$108,598.05	\$4,778.32	\$6,660.68	\$120,037.05	
SSD Totals											
Strike Team Assignments											
ST Officer	Stage Coach			238	\$27.10	\$40.65	\$9,674.70	\$425.69	\$593.38	\$10,693.77	-
ST Apparatus Engine	Stage Coach			238	\$21.90	\$32.85	\$7,818.30	\$344.01	\$479.52	\$8,641.83	-
ST Fire Fighter	Stage Coach			238	\$18.77	\$28.16	\$6,702.08	\$294.89	\$410.99	\$7,407.96	-
ST Fire Fighter	Stage Coach			238	\$18.77	\$28.16	\$6,702.08	\$294.89	\$410.99	\$7,407.96	-
	TOTAL Stage Coach			952			\$30,897.16	\$1,359.48	\$1,894.88	\$34,151.52	
ST Officer	Loyalton			42	\$27.10	\$40.65	\$1,707.30	\$75.12	\$104.71	\$1,887.13	-
ST Apparatus Engine	Loyalton			42	\$21.90	\$32.85	\$1,379.70	\$60.71	\$84.62	\$1,525.03	-
ST Fire Fighter	Loyalton			42	\$18.77	\$28.16	\$1,182.72	\$52.04	\$72.53	\$1,307.29	-
ST Fire Fighter	Loyalton			42	\$18.77	\$28.16	\$1,182.72	\$52.04	\$72.53	\$1,307.29	-
	TOTAL Loyalton MFPD <<04/22/2021>>			168			\$5,452.44	\$239.91	\$334.39	\$6,026.74	

ST Officer	Apple	30.5	\$27.10	\$40.65	\$1,239.83	\$54.55	\$76.04	\$1,370.42
ST Apparatus Enginee	Apple	30.5	\$21.90	\$32.85	\$1,001.93	\$44.08	\$61.45	\$1,107.46
ST Fire Fighter	Apple	30.5	\$18.77	\$28.16	\$858.88	\$37.79	\$52.67	\$949.34
ST Fire Fighter	Apple	30.5	\$18.77	\$28.16	\$858.88	\$37.79	\$52.67	\$949.34
TOTAL Apple		122			\$3,959.51	\$174.21	\$242.83	\$4,376.55
ST Officer	North Complex	254	\$27.10	\$40.65	\$10,325.10	\$454.30	\$633.27	\$11,412.67
ST Apparatus Enginee	North Complex	254	\$21.90	\$32.85	\$8,343.90	\$367.13	\$511.76	\$9,222.79
ST Fire Fighter	North Complex	254	\$18.77	\$28.16	\$7,152.64	\$314.72	\$438.62	\$7,905.98
ST Fire Fighter	North Complex	254	\$18.77	\$28.16	\$7,152.64	\$314.72	\$438.62	\$7,905.98
TOTAL North Complex		1016			\$32,974.28	\$1,450.87	\$2,022.27	\$36,447.42
Grand Total		8363			\$640,066.41	\$28,162.92	\$39,256.01	\$707,485.34

Engine Surcharge	Apple	\$3,604.00
	Stage	\$25,618.00
	Loyalton	\$8,071.00
	North Complex	\$25,000.00

Note: Assumption was made
that Engine Positions were
filled by same employee
- SM

2020 Off-District Incident Response Salary-Expense

0.23720					0.23720							
OES Rate (Includes WC/UI)	OES OT Rate (Includes WC/UI)	Personnel Total	MFPD Admin Surcharge 23.724% (Gross Salary X 0.2372)	OES Invoice Amount Rate based gross salary + Admin surcharge	Travel Claim (Y/N)	Travel Expenses Submitted for Reimbursement	MFPD Admin Surcharge 23.724% (Travel Expense X 0.2372)	Total Invoice	Payment Status	Payment Recieved	Outstanding	
\$83.10	\$124.65	\$3,303.23	\$783.52	\$4,086.75	Y	-	\$0.00	\$4,086.75	Due			
\$83.10	\$124.65	\$1,059.53	\$251.32	\$1,310.85	Y	-	\$0.00	\$1,310.85	Due			
\$83.10	\$124.65	\$10,283.63	\$2,439.28	\$12,722.91	Y	-	\$0.00	\$12,722.91	Due			
\$83.10	\$124.65	\$5,484.60	\$1,300.95	\$6,785.55	Y	-	\$0.00	\$6,785.55	Due			
\$83.10	\$124.65	\$25,241.63	\$5,987.31	\$31,228.94	Y	-	\$0.00	\$31,228.94	Due			
\$83.10	\$124.65	\$26,675.10	\$6,327.33	\$33,002.43	Y	763.59	\$181.12	\$33,947.14	Due			
\$83.10	\$124.65	\$18,198.90	\$4,316.78	\$22,515.68	Y	577.79	\$137.05	\$23,230.52	Due			
\$83.10	\$124.65	\$10,532.93	\$2,498.41	\$13,031.34	Y	340.51	\$80.77	\$13,452.61	Due			
\$86.45	\$129.68	\$11,994.94	\$2,845.20	\$14,840.14	Y	803.43	\$190.57	\$15,834.14	Due			
		\$112,774.46	\$26,750.10	\$139,524.56				\$142,599.40		\$0.00	\$142,599.40	
\$63.20	\$94.80	\$15,784.20	\$3,744.01	\$19,528.21	N	-	\$0.00	\$19,528.21	PAID	\$ 19,528.21		
\$63.20	\$94.80	\$2,701.80	\$640.87	\$3,342.67	N	-	\$0.00	\$3,342.67	Due			
\$63.20	\$94.80	\$15,594.60	\$3,699.04	\$19,293.64	Y	1,495.43	\$354.72	\$21,143.79	Due			
\$63.20	\$94.80	\$1,990.80	\$472.22	\$2,463.02	Y	87.50	\$20.76	\$2,571.28	Due			
\$63.20	\$94.80	\$18,154.20	\$4,306.18	\$22,460.38	Y	1,258.88	\$298.61	\$24,017.87	PAID	\$ 24,017.87		
\$63.20	\$94.80	\$24,458.40	\$5,801.53	\$30,259.93	N	-	\$0.00	\$30,259.93	Due			
		\$78,684.00	\$18,663.85	\$97,347.85			\$674.08	\$100,863.74		\$43,546.08	\$57,317.66	
\$63.20	\$94.80	\$22,515.00	\$5,340.56	\$27,855.56	Y	1,124.61	\$266.76	\$29,246.93	PAID	\$ 29,246.93		
\$63.20	\$94.80	\$12,513.60	\$2,968.23	\$15,481.83	Y	230.50	\$54.67	\$15,767.00	Due			
\$63.20	\$94.80	\$14,694.00	\$3,485.42	\$18,179.42	Y	399.77	\$94.83	\$18,674.02	Due			
\$63.20	\$94.80	\$2,938.80	\$697.08	\$3,635.88	Y	516.86	\$122.60	\$4,275.34	Due			
\$63.20	\$94.80	\$7,489.20	\$1,776.44	\$9,265.64	Y	978.07	\$232.00	\$10,475.71	Due			
\$63.20	\$94.80	\$25,690.80	\$6,093.86	\$31,784.66	Y	907.01	\$215.14	\$32,906.81	PAID	\$ 32,906.81		
\$65.76	\$98.64	\$295.92	\$70.19	\$366.11			\$0.00	\$366.11	Due			
\$65.76	\$98.64	\$17,212.68	\$4,082.85	\$21,295.53	Y	568.23	\$134.78	\$21,998.54	Due			
		\$103,350.00	\$24,514.63	\$127,864.63			\$1,120.78	\$133,710.46		\$62,153.74	\$71,556.72	
\$63.20	\$94.80	\$2,882.50	\$683.73	\$3,566.23	Y	429.62	\$101.91	\$4,097.76	Due			
\$63.20	\$94.80	\$13,556.40	\$3,215.58	\$16,771.98	Y	106.75	\$25.32	\$16,904.05	PAID	\$ 16,904.05		
\$63.20	\$94.80	\$22,432.75	\$5,321.05	\$27,753.80	Y	1,869.14	\$443.36	\$30,066.30	Due			
\$63.20	\$94.80	\$3,809.40	\$903.59	\$4,712.99	Y	575.93	\$136.61	\$5,425.53	Due			
\$63.20	\$94.80	\$23,353.03	\$5,539.34	\$28,892.37	Y	995.81	\$236.21	\$30,124.39	Due			
\$63.20	\$94.80	\$13,542.83	\$3,212.36	\$16,755.19	N	-	\$0.00	\$16,755.19	Due			
\$63.20	\$94.80	\$22,653.73	\$5,373.46	\$28,027.19	Y	1,218.12	\$288.94	\$29,534.25	Due			
		\$102,230.64	\$24,249.11	\$126,479.75			\$1,232.34	\$132,907.46		\$16,904.05	\$116,003.41	
\$63.20	\$94.80	\$21,993.60	\$5,216.88	\$27,210.48	Y	748.71	\$177.59	\$28,136.78	Due			
\$63.20	\$94.80	\$25,122.00	\$5,958.94	\$31,080.94	Y	901.47	\$213.83	\$32,196.24	Due			
\$63.20	\$94.80	\$15,168.00	\$3,597.85	\$18,765.85	Y	987.64	\$234.27	\$19,987.76	Due			
		\$62,283.60	\$14,773.67	\$77,057.27			\$625.69	\$80,320.78		\$0.00	\$80,320.78	
\$63.20	\$94.80	\$663.60	\$157.41	\$821.01	Y	171.92	\$40.78	\$1,033.71	Due			
\$63.20	\$94.80	\$8,484.60	\$2,012.55	\$10,497.15	Y	242.04	\$57.41	\$10,796.60	Due			
\$63.20	\$94.80	\$4,171.20	\$989.41	\$5,160.61	Y	225.38	\$53.46	\$5,439.45	Due			
\$63.20	\$94.80	\$18,580.80	\$4,407.37	\$22,988.17	Y	292.89	\$69.47	\$23,350.53	Due			
\$63.20	\$94.80	\$22,278.00	\$5,284.34	\$27,562.34	Y	597.49	\$141.72	\$28,301.55	PAID	\$ 28,301.55		
\$65.76	\$98.64	\$9,575.71	\$2,271.36	\$11,847.07	Y	114.00	\$27.04	\$11,988.11	Due			
		\$63,753.91	\$15,122.44	\$78,876.35			\$389.89	\$80,909.96		\$28,301.55	\$52,608.41	
\$87.94	\$131.91	\$3,495.62	\$829.16	\$4,324.78			\$0.00	\$4,324.78	Due			
\$87.94	\$131.91	\$20,773.67	\$4,927.51	\$25,701.18	Y	880.12	\$208.76	\$26,790.06	Due			
\$87.94	\$131.91	\$3,760.18	\$891.91	\$4,652.09	Y	181.81	\$43.13	\$4,877.03	Due			
\$87.94	\$131.91	\$31,009.25	\$7,355.39	\$38,364.64	Y	488.65	\$115.91	\$38,969.19	Due			
\$87.94	\$131.91	\$35,584.05	\$8,440.54	\$44,024.59			\$0.00	\$44,024.59	Due			
\$87.94	\$131.91	\$29,547.84	\$7,008.75	\$36,556.59			\$0.00	\$36,556.59	Due			
		\$124,170.60	\$29,453.26	\$153,623.86			\$367.80	\$155,542.24		\$0.00	\$155,542.24	
										\$150,905.42	\$675,948.62	
\$30.52	\$45.78	\$10,895.64	\$2,584.45	\$13,480.09			\$3,197.48		PAID	\$ 16,677.57		
\$24.66	\$36.99	\$8,803.62	\$2,088.22	\$10,891.84			\$2,583.54		PAID	\$ 13,475.38		
\$21.13	\$31.70	\$7,543.41	\$1,789.30	\$9,332.71			\$2,213.72		PAID	\$ 11,546.43		
\$21.13	\$31.70	\$7,543.41	\$1,789.30	\$9,332.71			\$2,213.72		PAID	\$ 11,546.43		
		\$34,786.08	\$8,251.27	\$43,037.35			\$10,208.46		PAID			
\$30.52	\$45.78	\$1,922.76	\$456.08	\$2,378.84			\$564.26		Due			
\$24.66	\$36.99	\$1,553.58	\$368.51	\$1,922.09			\$455.92		Due			
\$21.13	\$31.70	\$1,331.19	\$315.76	\$1,646.95			\$390.66		Due			
\$21.13	\$31.70	\$1,331.19	\$315.76	\$1,646.95			\$390.66		Due			
				\$7,594.83			\$1,801.50					

\$30.52	\$45.78	\$1,396.29	\$331.20	\$1,727.49
\$24.66	\$36.99	\$1,128.20	\$267.61	\$1,395.81
\$21.13	\$31.70	\$966.70	\$229.30	\$1,196.00
\$21.13	\$31.70	\$966.70	\$229.30	\$1,196.00
		\$4,457.88	\$1,057.41	\$5,515.29
\$30.52	\$45.78	\$11,628.12	\$2,758.19	\$14,386.31
\$24.66	\$36.99	\$9,395.46	\$2,228.60	\$11,624.06
\$21.13	\$31.70	\$8,050.53	\$1,909.59	\$9,960.12
\$21.13	\$31.70	\$8,050.53	\$1,909.59	\$9,960.12
		\$37,124.64	\$8,805.97	\$45,930.61
		\$729,754.53	\$173,097.82	\$902,852.35

\$409.76	PAID	\$ 2,137.25
\$331.08	PAID	\$ 1,726.89
\$283.69	PAID	\$ 1,479.69
\$283.69	PAID	\$ 1,479.69
\$1,308.22	PAID	
\$3,412.43	Due	
\$2,757.23	Due	
\$2,362.54	Due	
\$2,362.54	Due	
\$10,894.74		
\$28,623.50		



MFPD Board of Directors
Director Appointment Process

The Board of Directors has 60 days from the date of resignation of a Board member to select a new Director. To accomplish this appointment the Board clarifies the position description and the time frame for selection.

Description

Candidates must be and remain members of the Mosquito Fire Protection District. The Board seeks candidates who believe in the mission of the District, are committed to the preservation of the district as an autonomous entity, and are prepared to work tirelessly to help build a strong community volunteer staff, a strong community education and communication system, and a fiscally viable and healthy organization. Board members formulate and evaluate policy, oversee our fiscal well-being, and select and retain the Fire Chief. Board members place their trust in their Chief and provide support while resisting involvement in operations. Key skills required are a desire to learn, a willingness to question, and a commitment to teamwork.

Board members must come prepared to regular monthly meetings and special meetings, and should attend social events and activities. Board members are the District's cheerleaders.

Process

Assuming approval of this process at the April 22, 2021 Board meeting the following selection process will be in place:

April 23 – Posting of the position opening and description of the process (on the District website, Next Door, the three community Facebook pages, district Facebook page, and by request, other organizations newsletters and websites).

May 7 – Applications due to the Office by 5:00 pm. Can be submitted in person, by mail or by e-mail. Applications are addressed to the Board Clerk and include name, address, phone number, email address (if available) and preferred means of communication. Candidates must submit a statement of interest describing why they have chosen to apply and what they hope to see the District accomplish (please limit to 500 words or about two pages). If candidates feel they have special qualifications please add a separate description.

May 10-17 – Candidate Interviews

The Brown Act prohibits more than two Directors conducting Board business outside of meetings. Depending on the number of candidates, there may be two to four interviews per candidate. Directors will submit their top three recommendations to the Board Clerk, who will summarize the results and present them to the Board President. Depending on those results the Board President may call for a second round of interviews to generate consensus on finalists.

May 27 – Selection

At its regularly scheduled Board meeting, the Board of Directors will select the new Director from the list of finalists.

May 28 – The name of the selected candidate will be submitted to the County Board of Supervisors for their concurrence.

June 11 – Swearing In. The period between appointment and swearing in allows the new Director designate to meet with each current Board member without any Brown Act violations. The period between the swearing in and the first Board meeting (June 24) allows for full on boarding.

Agenda Item: Eliminate Treasurer as a Board Officer position.

Motion: Amend policy number 1-02 to eliminate 1-02-04 c.

In order to continue to clarify the role of Board members as policy development and fiscal oversight and to continue to clarify the role of the Chief in operations and administration, this policy change eliminates the Treasurer as a Board officer and assigns some current functions to the Finance Committee of the Board.

Current policy reads "The treasurer shall (1) report on the fiscal condition of the district at regular board meetings, (2) assist staff in preparing the annual budget, (3) be the signatory on petty cash checks as required, (4) oversee credit and debit cards." Under this proposal, budget preparation assistance becomes the responsibility of the Finance Committee and all other responsibilities are assigned to the Chief. Should the Chief see a need for sign off he has access to both the Finance Committee and the Board President.

Per previous policy change, the Chief will report quarterly (March, June, September, December) on the district fiscal condition.

As an FYI, neither Georgetown nor Garden Valley boards have treasurer positions.

Submitted by Connell Persico

For consideration at April 22, 2021 Board Meeting

MOSQUITO FIRE PROTECTION DISTRICT POLICY				
Name of Policy: District Board Members and Meetings				
Policy Number: 1-02	Date Adopted: January 2006	Revision Date: January 06, 2021 April 22, 2021	Reviewed Date: January 06, 2021 April 22, 2021	Page 1 of 5

PURPOSE:

To define as policy, the process of governing the Mosquito Fire Protection District.

POLICY:

1-02-01 District Board of Directors

The Mosquito Fire Protection District is governed by a Board of Directors composed of five members. These members are elected at large by the District’s registered voters in the State’s General Election held every even year. Each director’s term of office is four (4) years.

1-02-02 Board of Directors Role

- a. The role of the Board is: (1) to formulate and evaluate policy to ensure the lawful and efficient operation of the District, (2) to oversee the fiscal well-being of the District, and (3) to select and retain competent administrative staff to manage District operations. Routine matters concerning procedural and operational aspects of the District are delegated to the professional staff members employed by the District. A Board Member should strive to understand that his/her basic function is "policy" and not "administration or operations".
- b. The District Board shall act only by Ordinance, Resolution, or Motion. A majority vote of members of the District Board (3/5) is required on each action taken and the vote shall be recorded in the meeting minutes.

1-02-03 Board Officers

- a. The officers of the Board are President ~~and~~ Vice President. ~~and Treasurer.~~ Members filling these positions serve at the pleasure of the Board and are selected by majority vote of the Board at a regular board meeting.
- b. Board leadership is determined at the December board meeting on even numbered calendar years. The terms of office shall commence on first day of January in the following year and end on the thirty-first day of December 24 months later after the Board selects the leadership for the next two year period.
- c. Should the President’s position become permanently vacant for any reason, the Vice President shall assume the role of President for the remainder of the former President’s term as an Officer. If the any other Officer position becomes permanently vacant for any

MOSQUITO FIRE PROTECTION DISTRICT POLICY				
Name of Policy: District Board Members and Meetings				
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reason, the Board shall elect a replacement for that position at a regular meeting as soon as practical.

1-02-04 Board Officer Roles

- a. President - The Board President shall: (1) preside over all Board meetings, (2) shall ensure that an appropriate agenda is established and published for each meeting, (3) shall sign all documents on behalf of the Board and District as may be required, (4) be the primary interface between the Board and the Chief, and (5) shall have the same rights and responsibilities as other Directors to participate in and vote on items at Board meetings.
- b. Vice President - The Vice President shall serve as acting president in the temporary absence or disability of the President and shall become president upon the death, resignation, or removal from office of the President.
- c. ~~Treasurer—The Treasurer shall: (1) report on the fiscal condition of the district at regular board meetings, (2) assist staff in preparing the annual budget, and (3) be the signatory on petty cash checks as required.~~ Budget preparation assistance becomes the responsibility of the Finance Committee and all other responsibilities are assigned to the Fire Chief. Should the Chief see a need for sign off he has access to both the Finance Committee and the Board President. The Chief will report quarterly (March, June, September, December) on the district fiscal condition.

1-02-05 Board Members Decorum

It is understood that Board Members will not always agree. Board members have the right to maintain and express differing viewpoints, styles, opinions and values. Nonetheless, Board members should aspire to respect the dignity of their office and to observe common standards of decorum to the extent possible.

In order to assist in the governing of the behavior between and among members of the Board of Directors, the following rules shall be observed:

- Board Members' decisions and actions shall best serve the needs of District's citizens in light of available resources and information available to the Board at the time such decisions or actions take place.
- The dignity, style, values and opinions of each Director shall be respected.
- Responsiveness and attentive listening in communication is encouraged.
- Once the Board of Directors takes action, Directors should commit to supporting said action and not create barriers to the implementation of the action that was taken.

**MOSQUITO FIRE PROTECTION DISTRICT
POLICY**

Name of Policy:

District Board Members and Meetings

Policy Number:

1-02

Date Adopted:

January 2006

Revision Date:

~~January 06, 2021~~
April 22, 2021

Reviewed Date:

~~January 06, 2021~~
April 22, 2021

Page **3** of **5**

1-02-06 Board member Resignation

- a. An office becomes vacant before the expiration of its term upon the delivery of a letter of resignation by the resigning board member to the Board Clerk. The letter may be delivered by mail, in person or electronically.
- b. The letter of resignation shall specify a date on which the resignation will become effective and no acceptance or rejection by the Board is necessary.
- c. A vacancy shall occur if any member ceases to discharge the duty of his/her office for the period of three (3) consecutive months by failing to attend regular board meetings. For good cause, however, the Board may authorize the member's absence.
- d. A resignation occurs without the delivery of a letter of resignation if a Board Member ceases to be an inhabitant of the District.

1-02-07 Harassment and Discrimination

It is the policy of the District to establish and maintain a work environment free of all forms of harassment and discrimination. Such behaviors are unacceptable and will not be condoned or tolerated on the part of any District member. All Directors, paid staff and volunteers must be familiar with and in compliance of the District's Policy prohibiting such behaviors. This shall be accomplished by annually reviewing Policy's 3-01, 3-04, 3-06 and 3-07.

1-02-08 Code of Ethics Training

Assembly Bill 1234, passed by the California Legislature on October 7, 2005, requires that any local agency providing compensation (either by salary or stipend) or reimbursement of expenses to members of its legislative body must provide ethics training to those local agency officials every two years. While Directors currently do not fall within the compensation or reimbursement requirements of AB1234, by policy all Directors shall meet the requirements of this law and provide evidence of compliance to the Board Clerk within three (3) months of assuming office.

1-02-09 Conflict of Interest

The District shall adopt by Resolution and file with the Clerk of the County of El Dorado a Conflict of Interest Code which satisfies the requirements of Government Code Sections 81000, et. seq. The Resolution shall be reviewed and amended as necessary.

Board members, designated employees, paid staff and their immediate relatives, and volunteers who do business with the Fire District shall disclose such interest to the District Board.

**MOSQUITO FIRE PROTECTION DISTRICT
POLICY**

Name of Policy:

District Board Members and Meetings

Policy Number:

1-02

Date Adopted:

January 2006

Revision Date:

~~January 06, 2021~~
April 22, 2021

Reviewed Date:

~~January 06, 2021~~
April 22, 2021

Page 4 of 5

1-02-10 Board Meetings

Regular Board of Director meetings are held at the Mosquito Fire Station, 8801 Rock Creek Road, and are open to the public. The meeting date and time is generally the fourth Thursday of each month at 7:00 PM. Emergency, special and committee meetings may be held within District boundaries at a date and time as necessary.

1-02-11 Meeting Attendance

The basic manner in which board members fulfill their elected responsibilities is through attendance and active participation at regular, special and emergency meetings. Members of the Board are encouraged to attend all scheduled meetings.

1-02-12 Meeting Agenda (Brown Act Requirements)

- a. An agenda for each meeting held by the Board of Directors shall be developed and posted in accordance with the provisions of the Brown Act.
- b. To assure Board familiarity with Brown Act provisions, the Board President, through District's legal counsel or other satisfactory means, shall schedule a workshop covering relevant portions of the Act. The workshop will be scheduled within the first quarter of each odd numbered calendar year.

1-02-13 Agenda Items

A Director or Chief may place on the agenda an item for the Board's consideration by submitting it to the Board Clerk in a timely manner (at least 7 days before the regularly scheduled meeting). The item should include a designation as a discussion item or action item.

1-02-14 Board Member Package

Except in exigent circumstances, the Board Clerk shall compile a Board Member Package for each scheduled meeting and shall provide a copy of that package to all Board Members and the Chief at least three (3) calendar days prior to the scheduled meeting date.

The Board Package shall contain all data pertinent to the meeting including issue papers for each "Action Item" if applicable. At least three (3) additional Board Packages shall be printed and be available for the public's use during the scheduled meeting.

**MOSQUITO FIRE PROTECTION DISTRICT
POLICY**

Name of Policy:

District Board Members and Meetings

Policy Number: 1-02	Date Adopted: January 2006	Revision Date: January 06, 2021 April 22, 2021	Reviewed Date: January 06, 2021 April 22, 2021	Page 5 of 5
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1-02-15 Correspondence

Any correspondence delivered to Station 75 pertaining to District business addressed to the President, Board Members, or other correspondence as determined by the Chief to be pertinent, shall be delivered to the Board Clerk time and dated (so it can be later determined when it arrived), and placed on file in the administrative office when received. If there exist a condition where some or all Board members cannot access to the station to review the correspondence, then the correspondence shall be scanned and e-mailed to the affected board members. The communication shall be referenced in the Board packet for the next regular board meeting. It shall be the individual Board member's responsibility to become familiar with that correspondence prior to each regular board meeting. On occasion individual Directors may be recipients of correspondence that pertain to the District that they feel needs to be relayed to other Board members. These items should be forwarded to the Board Clerk for distribution.

MOSQUITO FIRE PROTECTION DISTRICT

8801 Rock Creek Road
Placerville, CA 95667
(530) 626-9017

Agenda Item Issue Paper

Meeting Date: April 22, 2021

Title: Approval to Adopt Policy 1045 (Policy Manual Chapter 3)- Member Speech, Expression, and Social Networking

Summary:

This is the first of the Lexipol policies for adoption. There is an orientation process for the Lexipol subscription, which I am participating with currently. After the orientation, we are assigned a Lexipol account representative (retired Fire Chief from the Tahoe area) who will work with us to develop an adoption plan with timelines. At the discussion at the March 25 Board meeting, there was concern expressed about how long it would take to bring the policies on-line. Lexipol has a plan, based on their extensive work with fire districts, which I will share as soon as possible.

This policy addresses guidelines and parameters for expression and social media use. The intention of the policy is to modernize/update our current policy and set parameters for our personnel. As stated in the draft policy, the intent is not to suppress our personnel and respect their legal rights. In the expanding, uncertain world of social media, it is important that the District establishes legal and fair parameters. The District should communicate with the community in a unified and positive way.

The Lexipol policies are numbered differently than our policies. I will temporarily place this policy in Chapter 3 (Personnel) of our Policy Manual.

Discussion:

We purchased the Lexipol policy subscription to have legally defensible policies and procedures. Very few changes/additions were done. Lexipol requests, in order to keep the policies legally defensible, to make few changes or alterations as possible (obvious local changes are expected). I sent the draft policy to all District staff, including the Mosquito Firefighters Association (MFA) and the Support Group. I received feedback, which I have incorporated into the document. The additions included establishing a definition of what a “member” is and clarifying that we have volunteers who are non-firefighters. It is important to specify that our policies are applicable to all personnel.

The purpose and scope section at the beginning of the policy, there is reference to a “bargaining group”. The Lexipol representative suggested the term remain in the policy, in the future event that the Board negotiates a memorandum of understanding (MOU) with its paid employees. There is a current MOU with the MFA and the District recognizes the MFA as an official organization.

Collaboration is important in moving forward this and future policies. I have communicated with the leadership of the MFA, the Support Group and our Officers Group. I feel confident that we are moving forward together and there is a desire to have adequate guidelines in place, fairly and consistently applied.

Recommendation:

Adopt the policy as submitted.

Fire Chief

Jack Rosevear

Attachment: Policy 1045

Member Speech, Expression and Social Networking

1045.1 PURPOSE AND SCOPE

This policy is intended to address issues associated with member use of social networking sites and to provide guidelines for the regulation and balancing of member speech and expression with the needs of the District.

Nothing in this policy is intended to prohibit or infringe upon any communication, speech or expression that is protected or privileged under law. This includes speech and expression protected under state or federal constitutions as well as labor or other applicable laws. For example, this policy does not limit an employee from speaking as a private citizen, including acting as an authorized member of a recognized bargaining unit, about matters of public concern, such as misconduct or corruption.

Members are encouraged to consult with their supervisor regarding any questions arising from the application or potential application of this policy.

1045.1.1 DEFINITIONS

Member - A member of the Mosquito Fire Protection District is defined as any employee or volunteer of the District.

Volunteer - This includes firefighting and non-firefighting volunteers

1045.1.2 APPLICABILITY

This policy applies to all forms of communication including, but not limited to, film, video, print media, public or private speech, use of all Internet services, including the World Wide Web, email, file transfer, remote computer access, news services, social networking, social media, instant messaging, blogs, forums, video and other file-sharing sites.

1045.2 POLICY

Public employees occupy a trusted position in the community, and thus, their statements have the potential to contravene the policies and performance of this district. Due to the nature of the work and influence associated with the fire profession, it is necessary that members of this district be subject to certain reasonable limitations on their speech and expression. To achieve its mission and efficiently provide service to the public, the Mosquito Fire Protection District will carefully balance the individual member's rights against the district's needs and interests when exercising a reasonable degree of control over its members' speech and expression.

1045.3 SAFETY

Members should consider carefully the implications of their speech or any other form of expression when using the Internet. Speech and expression that may negatively affect the safety of the Mosquito Fire Protection District members, such as posting personal information in a public forum,

Mosquito Fire Protection District

Policy Manual

Member Speech, Expression and Social Networking

can result in compromising a member's home address or family ties. Members should therefore not disseminate or post any information on any forum or medium that could reasonably be anticipated to compromise the safety of any member, a member's family, or associates. Examples of the type of information that could reasonably be expected to compromise safety include:

- Disclosing the address of a fellow District member.
- Otherwise disclosing where another District member can be located off-duty.

1045.4 PROHIBITED SPEECH, EXPRESSION AND CONDUCT

To meet the district's safety, performance and public-trust needs, the following is prohibited unless the speech is otherwise protected (for example, an employee speaking as a private citizen, including acting as an authorized member of a recognized bargaining unit, on a matter of public concern):

- (a) Speech or expression made pursuant to an official duty that tends to compromise or damage the mission, function, reputation or professionalism of the Mosquito Fire Protection District or its members.
- (b) Speech or expression that, while not made pursuant to an official duty, is significantly linked to, or related to, the Mosquito Fire Protection District and tends to compromise or damage the mission, function, reputation or professionalism of the Mosquito Fire Protection District or its members. Examples may include:
 1. Statements that indicate disregard for the law of the state or U.S. Constitution.
 2. Expression that demonstrates support for criminal activity.
 3. Participating in sexually explicit photographs or videos for compensation or distribution.
- (c) Speech or expression that could reasonably be foreseen as having a negative impact on the credibility of the member as a witness. For example, posting statements or expressions to a website that glorify or endorse dishonesty, unlawful discrimination or illegal behavior.
- (d) Speech or expression of any form that could reasonably be foreseen as having a negative impact on the safety of the members of the District.
- (e) Speech or expression that is contrary to the canons of the Firefighters' Code of Ethics as adopted by the Mosquito Fire Protection District.
- (f) Use or disclosure, through whatever means, of any information, photograph, video or other recording obtained or accessible as a result of employment with the District for financial or personal gain, or any disclosure of such materials without the express authorization of the Fire Chief or the authorized designee.
- (g) Posting, transmitting or disseminating any photographs, video or audio recordings, likenesses or images of district logos, emblems, uniforms, badges, patches, marked

Mosquito Fire Protection District

Policy Manual

Member Speech, Expression and Social Networking

vehicles, equipment or other material that specifically identifies the Mosquito Fire Protection District on any personal or social networking or other website or web page, without the express authorization of the Fire Chief.

- (h) Accessing websites for non-authorized purposes, or use of any personal communication device, game device or media device, whether personally or district owned, for personal purposes while on-duty, except in the following circumstances:
 1. When brief personal communication may be warranted by the circumstances (e.g., inform family of extended hours).
 2. During authorized breaks; however, such usage should be limited as much as practicable to areas out of sight and sound of the public and shall not be disruptive to the work environment.

Members must take reasonable and prompt action to remove any content, including content posted by others, that is in violation of this policy from any web page or website maintained by the member (e.g., social or personal website).

1045.4.1 UNAUTHORIZED ENDORSEMENTS AND ADVERTISEMENTS

While members are not restricted from engaging in the following activities as private citizens or as authorized members of a recognized bargaining unit, members may not represent the Mosquito Fire Protection District or identify themselves in any way that could be reasonably perceived as representing the Mosquito Fire Protection District in order to do any of the following, unless specifically authorized by the Fire Chief (Government Code § 3206; Government Code § 3252):

- (a) Endorse, support, oppose or contradict any political campaign or initiative.
- (b) Endorse, support, oppose or contradict any social issue, cause or religion.
- (c) Endorse, support or oppose any product, service, company or other commercial entity.
- (d) Appear in any commercial, social or nonprofit publication or any motion picture, film, video, public broadcast or on any website.

Additionally, when it can reasonably be construed that a member, acting in his/her individual capacity or through an outside group or organization (e.g., bargaining group), is affiliated with this district, the member shall give a specific disclaiming statement that any such speech or expression is not representative of the Mosquito Fire Protection District.

Members retain their right to vote as they choose, to support candidates of their choice and to express their opinions as private citizens, including as authorized members of a recognized bargaining unit, on political subjects and candidates at all times while off-duty. However, members may not use their official authority or influence to interfere with or affect the result of an election or a nomination for office. Members are also prohibited from directly or indirectly using their official authority to coerce, command or advise another member to pay, lend or contribute anything of value to a party, committee, organization, agency or person for political purposes (5 USC § 1502).

Mosquito Fire Protection District

Policy Manual

Member Speech, Expression and Social Networking

1045.4.2 POLITICAL ACTIVITY

The following rights are retained by firefighters by statute and are extended to all other members by the Mosquito Fire Protection District (Government Code § 3252).

- (a) No member shall be prohibited from engaging in political activity, unless otherwise prohibited by law, in violation of district policy or any time a member is on-duty or in uniform.
- (b) Members shall not be coerced or required to engage in political activity.
- (c) A member can seek election to, or serve as a member of, the governing board of a school district or any local agency where he/she is not employed, including, but not limited to, any city, county, special district or political subdivision.

1045.5 PRIVACY EXPECTATION

Members forfeit any expectation of privacy with regard to emails, texts, or anything published, shared, transmitted, or maintained through file-sharing software or any Internet site that is accessed, transmitted, received, or reviewed on any district technology system (see the Information Technology Use Policy for additional guidance).

The District shall not require a member to disclose a personal username or password for accessing personal social media, or open a personal social website; however, the District may request access when it is reasonably believed to be relevant to the investigation of allegations of work-related misconduct (Labor Code § 980).

1045.6 CONSIDERATIONS

In determining whether to grant authorization of any speech or conduct that is prohibited under this policy, the factors that the Fire Chief or the authorized designee should consider include:

- (a) Whether the speech or conduct would negatively affect the efficiency of delivering public services.
- (b) Whether the speech or conduct would be contrary to the good order of the District or the efficiency or morale of its members.
- (c) Whether the speech or conduct would reflect unfavorably upon the District.
- (d) Whether the speech or conduct would negatively affect the member's appearance of impartiality in the performance of his/her duties.
- (e) Whether similar speech or conduct has been previously authorized.
- (f) Whether the speech or conduct may be protected and outweighs any interest of the District.

1045.7 TRAINING

Subject to available resources, the District should provide training regarding the limitations on speech, expression, and the use of social networking to all members and supervisors.

MOSQUITO FIRE PROTECTION DISTRICT

8801 Rock Creek Road
Placerville, CA 95667
(530) 626-9017

Agenda Item Issue Paper

Meeting Date: April 22, 2021

Title: Approval of District Independent Auditor's Report for FY 19-20

Summary:

On September 30, 2020, independent auditors from the Robert W. Johnson CPA firm conducted an annual audit of our financials. Attached is the report and cover letter. Our annual Board Calendar indicates that the report shall be reviewed and released by the Board, at this meeting. We will also be planning for the audit for FY 20-21, including verifying costs to be included in the upcoming Preliminary Budget.

Discussion:

There were no adverse comments from auditors, in review of our financials. We were made aware of a mandatory requirement to provide the public with information of our finances through the State Controller's Office, which we immediately added the link to the District website on October 1, 2020. The link to obtain this information is currently found in two areas of the new website and was present on the new website when it went live in February.

The audit report has been added to the District website.

Recommendation:

Approved the audit report as submitted.

Fire Chief

Jack Rosevear

Attachments: Audit Report and Cover Letter



Robert W. Johnson
an accountancy corporation

NOV 10 2020

6234 Birdcage Street, Citrus Heights, California 95610 | robertwjohncpagroup@gmail.com | 916.723.2555
www.bob-johnson-cpa.com

October 14, 2020

To the Board of Directors
Mosquito Fire Protection District
8801 Rock Creek Road
Placerville, CA 95667

We have audited the financial statements of Mosquito Fire Protection District for the year ended June 30, 2020. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 14, 2020. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by Mosquito Fire Protection District are described in Note 2 to the financial statements.

No new accounting policies were adopted and the application of existing policies was not changed during 2020. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because

of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statements was:

- Capital asset lives and the related depreciation expense: Management's estimate is based on the District's policy of depreciating assets. We scanned asset listings for reasonable compliance to this approach.

The disclosures in the financial statements are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 14, 2020.

Management Consultations with Other Independent Accountants

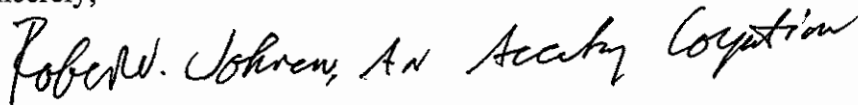
In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

This information is intended solely for the use of the management and Board of Directors and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

A handwritten signature in cursive script that reads "Robert W. Johnson, An Accountancy Corporation".

Robert W. Johnson, An Accountancy Corporation

**MOSQUITO
FIRE PROTECTION DISTRICT**

**FINANCIAL STATEMENTS
AND INDEPENDENT AUDITOR'S REPORT
for the year ended June 30, 2020**

ROBERT W. JOHNSON
Certified Public Accountant

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Robert W. Johnson
an accountancy corporation

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of Mosquito Fire Protection District, as of and for the year ended June 30, 2020, as listed in the table of contents, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the State Controller's Minimum Audit Requirements for California Special Districts. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Mosquito Fire Protection District as of June 30, 2020, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America, as well as the accounting systems prescribed by the State Controller's Office and State Regulations governing Special Districts.

Other Matters

Required Supplementary Information

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

Other Information

The supplemental information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements of Mosquito Fire Protection District. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Robert Johnson, An Accountant in Charge

Citrus Heights, California
October 14, 2020

MOSQUITO FIRE PROTECTION DISTRICT
STATEMENT OF NET POSITION AND GOVERNMENTAL FUND BALANCE SHEET
June 30, 2020

ASSETS	<u>General Fund</u>	<u>Development Fees</u>	<u>Adjustments</u>	<u>Statement of Net Position</u>
Cash with County (Note 3)	\$ 402,074	\$ 27,030	\$ -	\$ 429,104
Accounts receivable	33,574	-	-	33,574
Prepays	-	-	-	-
Capital assets (Note 4)	-	-	867,844	867,844
Less, accumulated depreciation	<u>-</u>	<u>-</u>	<u>(644,884)</u>	<u>(644,884)</u>
Total assets	<u>\$ 435,648</u>	<u>\$ 27,030</u>	<u>\$ 222,960</u>	<u>\$ 685,638</u>
LIABILITIES				
Accounts payable	\$ 48,974	\$ -	\$ -	\$ 48,974
Salaries and benefits payable	8,509	-	-	8,509
Compensated absences	<u>794</u>	<u>-</u>	<u>-</u>	<u>794</u>
Total liabilities	<u>58,277</u>	<u>-</u>	<u>-</u>	<u>58,277</u>
FUND BALANCES/NET POSITION				
Fund balances (Note 5):				
Restricted	-	27,030	(27,030)	-
Committed	294,335	-	(294,335)	-
Unassigned	<u>83,036</u>	<u>-</u>	<u>(83,036)</u>	<u>-</u>
Total fund balances	<u>377,371</u>	<u>27,030</u>	<u>(404,401)</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 435,648</u>	<u>\$ 27,030</u>		
Net position (Note 5):				
Net investment in capital assets			222,960	222,960
Restricted			27,030	27,030
Unrestricted			<u>377,371</u>	<u>377,371</u>
Total net position			<u>\$ 627,361</u>	<u>\$ 627,361</u>

See notes to financial statements

MOSQUITO FIRE PROTECTION DISTRICT
STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUND REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
for the year ended June 30, 2020

	<u>General Fund</u>	<u>Development Fees</u>	<u>Adjustments</u>	<u>Statement of Activities</u>
Program expenditures/expenses:				
Services and supplies	\$ 156,036	\$ -	\$ -	\$ 156,036
Salaries and benefits	362,404	-	-	362,404
Capital outlay	15,058	-	(15,058)	-
Depreciation	<u>-</u>	<u>-</u>	<u>43,671</u>	<u>43,671</u>
Total program expenditures/expenses	<u>533,498</u>	<u>-</u>	<u>28,613</u>	<u>562,111</u>
Program revenues:				
Paid fire revenue	<u>79,156</u>	<u>-</u>	<u>-</u>	<u>79,156</u>
Total program revenues	<u>79,156</u>	<u>-</u>	<u>-</u>	<u>79,156</u>
General revenues:				
Taxes	346,020	-	-	346,020
Development fees	8,250	2,518	-	10,768
Interest	6,461	486	-	6,947
Grant	80,880	-	-	80,880
Other	<u>8,228</u>	<u>-</u>	<u>-</u>	<u>8,228</u>
Total general revenues	<u>449,839</u>	<u>3,004</u>	<u>-</u>	<u>452,843</u>
Excess of revenues (expenditures)/ change in net position	(4,503)	3,004	(28,613)	(30,112)
Fund balances:				
Beginning	<u>381,874</u>	<u>24,026</u>	<u>251,573</u>	<u>657,473</u>
Ending	<u>\$ 377,371</u>	<u>\$ 27,030</u>	<u>\$ 222,960</u>	<u>\$ 627,361</u>

See notes to financial statements

MOSQUITO FIRE PROTECTION DISTRICT
STATEMENT OF REVENUES AND EXPENDITURES
COMPARED TO BUDGET
for the year ended June 30, 2020

	General Fund		
	Budget	Actual	Favorable/ (Unfavorable)
Revenues:			
General tax revenue	\$ 159,100	\$ 158,834	\$(266)
Special tax	188,000	187,186	(814)
Development fees	17,000	8,250	(8,750)
Interest	1,500	6,461	4,961
Other	<u>33,500</u>	<u>168,264</u>	<u>134,764</u>
Total revenues	<u>399,100</u>	<u>528,995</u>	<u>129,895</u>
Expenditures:			
Services and supplies	181,388	156,036	25,352
Salaries and benefits	315,889	362,404	(46,515)
Debt service	-	-	-
Contingencies	15,868	-	15,868
Capital outlay	<u>12,980</u>	<u>15,058</u>	<u>(2,078)</u>
Total expenditures	<u>526,125</u>	<u>533,498</u>	<u>(7,373)</u>
Excess revenues (expenditures)	<u>\$(127,025)</u>	<u>\$(4,503)</u>	<u>\$ 122,522</u>

See notes to financial statements

Development Fees

<u>Budget</u>	<u>Actual</u>	<u>Favorable/ (Unfavorable)</u>
\$ -	\$ -	\$ -
-	-	-
-	2,518	2,518
-	486	486
<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>3,004</u>	<u>3,004</u>
-	-	-
-	-	-
-	-	-
<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ -</u>	<u>\$ 3,004</u>	<u>\$ 3,004</u>

MOSQUITO FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
for the year ended June 30, 2020

1. Organization:

Mission Statement

The mission of Mosquito Fire Protection District (the “District”) is to provide the people of the community the services that will protect life, save property, and ensure the public health and safety. This shall be done by providing the best possible methods of fire suppression and emergency medical services through the efficient use of personnel, equipment, training, prevention, and public education.

Board of Directors

The District’s financial and administrative functions are governed by a five member Board of Directors elected by the voting population within the District.

2. Summary of Significant Accounting Policies:

The financial statements of the District have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP). The Governmental Accounting Standards Board (GASB) is the standard-setting body for establishing GAAP for state and local government organizations. The District’s significant accounting policies are described below.

Measurement Focus and Basis of Accounting

The District reports a *General Fund* that is used to account for all financial resources except those required or designated by the Board of Directors to be accounted for in another fund.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flow takes place. Non-exchange transactions, in which the District gives or receives value without directly receiving or giving equal value in exchange, include property taxes, grants, entitlements and donations. Revenues from grants, entitlements and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

MOSQUITO FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended June 30, 2020

2. Summary of Significant Accounting Policies, continued:

Measurement Focus and Basis of Accounting, continued

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The District considers revenues to be available if they are collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Revenues that are accrued include property taxes, interest income, and charges for current services. Revenues that are not accrued include permits and fines, forfeitures, and penalties, if applicable. Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

General capital assets are reported as expenditures in governmental funds. Proceeds of general long-term and capital assets are reported as other financing sources.

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

Capital Assets

Capital assets are recorded at historical cost if purchased or constructed. Amortization of assets acquired under capital lease is included in depreciation. Structures and equipment are depreciated using the straight-line method over their estimated useful lives.

Budgets

In accordance with the provisions of Sections 13901 through 13906 of the California Health & Safety Code and other statutory provisions, commonly known as the Budget Act, the District prepares and legally adopts a final budget for each fiscal year.

Cash

The District maintains cash balances with the Treasurer of El Dorado County in interest-bearing pooled investment accounts. Such cash deposits are fully collateralized by governmental securities pledged for the purpose of Public Deposit Collateral.

MOSQUITO FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended June 30, 2020

2. Summary of Significant Accounting Policies, continued:

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results may differ from those estimates.

Property Taxes

The District receives property taxes from El Dorado County. Property taxes become a lien on the first day of the year they are levied. Secured property tax is levied on July 1 and due in two installments, on November 1 and February 1. They become delinquent on December 10 and April 10, respectively. Unsecured property taxes are levied on July 1, and become delinquent on August 31. The District elected to receive the property taxes from the County under the Teeter Bill Program. Under this Program, the District receives 100% of the levied property taxes in periodic payments, with the County assuming responsibility for delinquencies.

Net Position

Net position is classified in the following categories:

Net Investment in capital assets – groups all capital assets, including infrastructure, into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction, or improvement of these assets reduce this category.

Restricted – presents external restrictions imposed by creditors, grantors, contributors or laws and regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.

Unrestricted – represents the net position of the District, which are not restricted or invested in capital assets net of related debt.

MOSQUITO FIRE PROTECTION DISTRICT
 NOTES TO FINANCIAL STATEMENTS, continued
 for the year ended June 30, 2020

2. Summary of Significant Accounting Policies, continued:

Fund Balance

Fund balance is classified in the following categories:

Restricted – includes fund balance amounts that are subject to externally enforceable legal restrictions or constrained for a specific purpose by external parties, constitutional provisions or enabling legislation.

Committed – includes fund balance amount that can only be used for specific purposes pursuant to constraints imposed by the formal actions of the District’s Board of Directors.

Assigned – includes fund balance amounts that are intended to be used for specific purposes that are neither considered restricted or committed.

Unassigned – includes fund balance which has not been classified within the above mentioned categories.

3. Cash:

Cash with County consists of:

	Balance June 30, <u>2020</u>
General	\$ 402,074
Development fees	<u>27,030</u>
	<u>\$ 429,104</u>

MOSQUITO FIRE PROTECTION DISTRICT
 NOTES TO FINANCIAL STATEMENTS, continued
 for the year ended June 30, 2020

4. Capital Assets:

Changes in capital assets for the year ended June 30, 2020 are as follows:

	<u>Balance,</u> <u>7/1/19</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance,</u> <u>6/30/20</u>
Vehicles	\$ 620,480	\$ -	\$ -	\$ 620,480
Buildings	180,762	-	-	180,762
Office furniture	8,929	-	-	8,929
Improvements	-	-	-	-
Machinery and equipment	<u>42,615</u>	<u>15,058</u>	<u>-</u>	<u>57,673</u>
	<u>\$ 852,786</u>	<u>\$ 15,058</u>	<u>\$ -</u>	<u>\$ 867,844</u>

MOSQUITO FIRE PROTECTION DISTRICT
 NOTES TO FINANCIAL STATEMENTS, continued
 for the year ended June 30, 2020

5. Equity:

General fund:

Total fund balances consist of:

Restricted for:

Developer fees reserve	\$ 27,030
------------------------	-----------

Committed for:

General reserve	\$ 163,327
Misc. reserve	130,508
Petty cash	<u>500</u>

294,335

Unassigned:

83,036

\$ 404,401

Statement of net position:

Total net position consist of:

Net investment in capital assets	\$ 222,960
----------------------------------	------------

Restricted:

Developer fees reserve	27,030
------------------------	--------

Unrestricted:

Board designated:	
General reserve	\$ 163,327
Misc. reserve	130,508
Petty cash	<u>500</u>

294,335

Undesignated:	<u>83,036</u>	<u>377,371</u>
---------------	---------------	----------------

\$ 627,361

MOSQUITO FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended June 30, 2020

6. Retirement Plan:

The District contributes to a Sep IRA on behalf of its permanent full-time employees. The contribution is equal to 9% of employee's annual salary. Contributions amounted to \$4,680 for 2020.

In addition, the District participates in the federal social security program.

7. Risk of Loss:

Mosquito Fire Protection District is exposed to various risks of loss related to theft of, damage to, and destruction of assets; and injuries to employees. During the 2020 fiscal year, the District purchased certain commercial insurance coverages to provide for these risks.

8. Subsequent Events:

Management has evaluated subsequent events through October 14, 2020, the date these June 30, 2020 financial statements were available to be issued.

9. Litigation:

Certain claims, suits and complaints arising in the ordinary course of operations have been filed or are pending against the District. The District's management estimate that any potential claims against the District from such litigation would not materially affect the operations or financial condition of the District.

SUPPLEMENTAL DATA

MOSQUITO FIRE PROTECTION DISTRICT
PRINCIPAL OFFICIALS

Board of Directors:

Barbara Mikel	President
William Buhnerkempe	Vice-President
Taffy Warner	Treasurer
Kathy Pico	
Vacant	

Staff:

Jack Rosevear	Fire Chief
Mark Schwegler	Division Chief
Mike Walters	Battalion Chief
Ryan Purves	Captain
Sharlyn Fields	District Board Clerk
Teresa Wren	Admin. Assistant

MOSQUITO FIRE PROTECTION DISTRICT
SCHEDULE OF EXPENDITURES
COMPARED TO BUDGET
GENERAL FUND
for the year ended June 30, 2020

	<u>Budget</u>	<u>Actual</u>	<u>Favorable/ (Unfavorable)</u>
Permanent employees	\$ 148,141	\$ 132,298	\$ 15,843
Temporary employees	83,910	113,088	(29,178)
Overtime	4,000	2,199	1,801
Other compensation	-	46,684	(46,684)
Retirement	8,050	4,680	3,370
Payroll taxes	22,583	27,881	(5,298)
Health insurance	9,000	5,906	3,094
Workers compensation	25,259	29,668	(4,409)
Flexible benefits	14,946	-	14,946
Fire turnouts	7,500	12,283	(4,783)
Uniforms	3,000	3,399	(399)
Communications	5,300	5,071	229
Food	400	71	329
Household	1,400	216	1,184
Utilities	12,100	14,555	(2,455)
Insurance	12,288	12,434	(146)
Maintenance-equipment	3,400	1,881	1,519
Maintenance-vehicles	16,600	11,551	5,049
Maintenance-buildings/grounds	2,500	5,993	(3,493)
Medical supplies	7,750	6,622	1,128
Memberships	1,250	1,366	(116)
Office	3,000	4,294	(1,294)
Postage	250	64	186
Software	500	2,915	(2,415)
Printing and subscriptions	350	511	(161)
Prof. and specialized services	70,100	36,364	33,736
Audit and accounting	3,500	3,450	50
Legal	2,000	7,694	(5,694)
Edc Dept. El Dorado County	3,300	306	2,994
Publication and legal notices	500	347	153
Rent and lease: equip.	200	215	(15)

MOSQUITO FIRE PROTECTION DISTRICT
SCHEDULE OF EXPENDITURES, continued
COMPARED TO BUDGET
GENERAL FUND
for the year ended June 30, 2020

	<u>Budget</u>	<u>Actual</u>	<u>Favorable/ (Unfavorable)</u>
Equip: small tools and instruments	\$ 3,000	\$ 3,727	\$(727)
Special department	500	654	(154)
Educational materials	1,000	3,912	(2,912)
Fire and safety supplies	4,500	1,513	2,987
Staff development	5,000	3,329	1,671
Transportation and travel	700	1,820	(1,120)
Fuel purchases	9,500	6,629	2,871
Supplies – donated	-	2,850	(2,850)
Fixed assets	12,980	15,058	(2,078)
Contingencies	<u>15,868</u>	<u>-</u>	<u>15,868</u>
	<u>\$ 526,125</u>	<u>\$ 533,498</u>	<u>\$(7,373)</u>

MOSQUITO FIRE PROTECTION DISTRICT
SCHEDULE OF CASH FLOWS – ALL FUNDS
for the year ended June 30, 2020

Cash flows from operating activities:

Change in net position (loss)		\$(30,112)
Adjustments to reconcile change in net position to net cash provided by operating activities		
Depreciation	\$ 43,671	
(Increase) decrease in:		
Accounts receivable	(33,574)	
Prepays	640	
(Decrease) increase in:		
Accounts payable and accrued liabilities	<u>36,260</u>	
Net cash provided by operating activities		<u>46,997</u> 16,885
Cash flows from investing activities:		
Purchase of equipment		(15,058)
Cash flows from financing activities:		
Principal payments of long-term debt		<u>-</u>
Net increase in cash		1,827
Cash at beginning of year		<u>427,277</u>
Cash at end of year		\$ <u>429,104</u>

MOSQUITO FIRE PROTECTION DISTRICT

8801 Rock Creek Road
Placerville, CA 95667
(530) 626-9017

Agenda Item Issue Paper

Meeting Date: April 22, 2021

Title: Budget Realignments/Adjustments for FY 2020-2021

Summary:

It is necessary to adjust the budget, based on changing conditions and the receipt of revenue at various times. The addition of the SSD program (Personnel deployed to Out of District Fire Deployments) last year added significant revenue and expenses to the District's budget.

The last several payrolls, due to receipt of OES invoice payments, created a situation which over expended our budgeted amount for personnel expenses. When such a situation occurs, the County suspends vendor payments until Board approved budget adjustments are received. In this case, the County allow resumption of vendor payment processing with the verification of the upcoming regular board meeting.

We have a substantial balance in our Miscellaneous Revenue account, due to collection of OES invoices and grant reimbursements. It is relatively easy to simply transfer the money to the over expended personnel account, but there are other transfers which we can take care of at the same time.

The County Assistant Auditor-Controller advised that we should place anticipated revenue (OES invoices and grant reimbursements) into the budget, for planning purposes, and to have the adequate funds in the personnel/operations expense categories when bills need to be paid. The revenue and expense categories can be adjusted if anticipated revenue does not make projections in June.

Discussion:

The current balance of the Miscellaneous Revenue account is \$545,342 (County collected money not shown in our adopted budget document). Board Treasurer Taffy Warner placed \$40,006 into the budget revenue account during budget adjustments at the February regular board meeting.

The following transfers are requested from the Misc. Revenue Account:

50,000 to 1940 Misc. Revenue Budget (Insurance claim payment)

50,000 to 3004 Personnel Expense Budget (Other Compensation)

216,000 to 3004 Personnel Expense Budget (Other Compensation Expenses already paid- SSD/ST)

5,000 to 4160 Operations Expense Budget (Vehicle Maintenance- Engine/Tender repairs from OES engine fees already collected)

10,000 to 7800 Reserves (Equipment Reserves-Return Squad 75 purchase)

Budget Realignment Issue Paper- Page 2

57,300 to 7800 Reserves (Equipment Reserves for OES Fire Engine charges collected minus 5,000 for repairs and service)

20,000 to 7700 Reserves (Contingencies- OES Admin Fees received and paid for Breathing Apparatus)

5,700 to 4617 Operations Expense Budget (Travel Expense- Current SSD expense payments just submitted)

14,767.07 to 4617 Operations Expense Budget (Professional Development- Ryan Purves-Medic School reimbursement)

33,875 to Personnel Budget 3001 (Temporary Employees Salaries- Back-staffing reimbursement for Ryan coverage- Medic Grant)

Add new revenue budget category 1128 Federal: USDA- 421,000 (Salary expense pending)

421,000 to 3004 Personnel Budget (Salaries pending for SSD invoices coming)

5,000 from 6040 Fixed Assets category correction and move to 4160 Operations Budget (Vehicle Maintenance. This is an overage from BA purchase- This would be in lieu of an additional \$5,000 transfer from Fire Engine charges already received. This would take care of the recent engine and water tender repairs approved at the March board meeting.

9,355 to Budget 3001 (R&R Grant reimbursement for Stipends and Coordinator pay)

9,355 to Revenue 1060 FEMA

1,502 to Budget 4500 (Special Dept Expense- New Volunteer physicals)

1,502 to Revenue 1060 FEMA

I would like more time to calculate the remainder of the Miscellaneous Revenue Account for OES Administrative Charges paid and still pending. All available Administrative revenue should be transferred to reserves. We will do another budget alignment at the June meeting. I would also like to evaluate/calculate the unemployment and workers comp charges prior to transfer into the personnel budget.

Recommendation:

Approve the budget transfers as submitted.

Fire Chief

Jack Rosevear

Attachments: Budget with adjustments, transfer list, Budget actuals (From EDCO Auditor)

County of El Dorado

Revenues and Expenditures

Revenues and Expenditures

Detail for the Period 202101 through 202110

Rev Objs 0001-2900
Exp Objs 3000-9999

Sub Fund 85540000 - MOSQUITO FIRE to 85540000 - MOSQUITO FIRE

	Estimated / Budget	Actual Amount	Balance
85540000 - MOSQUITO FIRE			
Revenue			
0100 PROP TAX: CURR SECURED	153,894.00	105,892.82	48,001.18
0110 PROP TAX: CURR UNSECURED	2,810.00	2,679.91	130.09
0120 PROP TAX: PRIOR SECURED	100.00	-21.93	121.93
0130 PROP TAX: PRIOR UNSECURED	500.00	85.45	414.55
0140 PROP TAX: SUPP CURRENT	1,000.00	2,365.50	-1,365.50
0150 PROP TAX: SUPP PRIOR	500.00	265.01	234.99
0175 TAX: SPECIAL TAX	188,000.00	137,613.60	50,386.40
Taxes	346,804.00	248,880.36	97,923.64
0360 PEN & COST DELINQUENT TAXES	2,000.00	2,825.41	-825.41
Fines & Penalites	2,000.00	2,825.41	-825.41
0400 REV: INTEREST	3,280.00	1,459.14	1,820.86
Rev Use Money/Prop	3,280.00	1,459.14	1,820.86
0820 ST: HOMEOWNER PROP TAX RELIEF	1,220.00	617.96	602.04
0880 ST: OTHER	0.00	5,936.07	-5,936.07
IG Rev - State	1,220.00	6,554.03	-5,334.03
1060 FED: FEMA - EMRG MNGMNT AGENCY	137,000.00	0.00	137,000.00
IG Rev - Federal	137,000.00	0.00	137,000.00
1403 DEVELOPMENT FEE	10,000.00	0.00	10,000.00
1744 MISC: INSPECTIONS OR SERVICES	0.00	325.00	-325.00
Service Charges	10,000.00	325.00	9,675.00
1940 MISC: REVENUE	40,006.00	545,342.19	-505,336.19
Miscellaneous Rev	40,006.00	545,342.19	-505,336.19
0001 FUND BALANCE	40,000.00	0.00	40,000.00
0002 FROM RESERVES	25,000.00	0.00	25,000.00
Fund Balance	65,000.00	0.00	65,000.00
Total Revenue	605,310.00	805,386.13	-200,076.13
Expense			
3000 PERM EMPLYEES / ELECT OFFICIAL	154,561.00	99,077.50	55,483.50
3001 TEMPORARY EMPLOYEES	66,015.00	108,533.49	-42,518.49
3002 OVERTIME	0.00	470.93	-470.93

County of El Dorado

Revenues and Expenditures

Revenues and Expenditures

Detail for the Period 202101 through 202110

Rev Objs 0001-2900
Exp Objs 3000-9999

Sub Fund 85540000 - MOSQUITO FIRE to 85540000 - MOSQUITO FIRE

	Estimated / Budget	Actual Amount	Balance
3004 OTHER COMPENSATION	33,598.00	147,522.51	-113,924.51
3020 RETIREMENT EMPLOYER SHARE	4,867.00	2,340.00	2,527.00
3021 O.A.S.D.I. EMPLOYER SHARE	16,268.00	22,047.47	-5,779.47
3022 MEDI CARE EMPLOYER SHARE	3,805.00	5,156.27	-1,351.27
3040 HLTH INS EMPLOYER SHARE	21,450.00	9,207.75	12,242.25
3041 UNEMPLYMNT INS EMPLOYER SHARE	2,156.00	3,392.49	-1,236.49
3060 WORKERS' COMP EMPLOYER SHARE	28,000.00	13,838.00	14,162.00
Salaries & Benefits	330,720.00	411,586.41	-80,866.41
4021 FIRE TURNOUTS	52,006.00	32,206.21	19,799.79
4022 UNIFORMS	5,000.00	8,340.48	-3,340.48
4040 TELEPHONE VENDOR PAYMENTS	6,000.00	5,430.85	569.15
4042 RADIO VENDOR PAYMENTS	5,000.00	358.84	4,641.16
4043 CENTRAL DISPATCH CONTRACT	-2,000.00	1,090.36	-3,090.36
4044 CABLE/INTERNET SERVICE	0.00	170.98	-170.98
4060 FOOD AND FOOD PRODUCTS	260.00	0.00	260.00
4080 HOUSEHOLD EXPENSE	1,000.00	463.47	536.53
4083 LAUNDRY	0.00	513.11	-513.11
4084 EXPENDABLE EQUIPMENT	0.00	32.12	-32.12
4085 REFUSE DISPOSAL	1,400.00	772.12	627.88
4100 INSURANCE: PREMIUM	14,500.00	13,825.00	675.00
4140 MAINT: EQUIPMENT	2,800.00	1,018.62	1,781.38
4142 MAINT: TELEPHONE / RADIO	600.00	0.00	600.00
4144 MAINT: COMPUTER SYS/SFTWR/LICN	500.00	0.00	500.00
4145 MAINT: EQUIPMENT PARTS	200.00	387.97	-187.97
4160 VEH MAINT: SERVICE CONTRACT	1,200.00	4,740.31	-3,540.31
4161 VEH MAINT: PARTS DIRECT CHARGE	8,000.00	2,227.28	5,772.72
4164 VEH MAINT: TIRE & TUBES	1,000.00	255.66	744.34
4180 MAINT: BUILDING & IMPROVEMENTS	2,800.00	1,078.57	1,721.43
4183 MAINT: GROUNDS	500.00	0.00	500.00
4197 MAINT: BUILDINGSUPPLIES	0.00	255.73	-255.73
4200 MEDICAL: MEDL, DENTL & LAB SUP	6,500.00	1,782.43	4,717.57
4220 MEMBERSHIPS	2,250.00	1,817.86	432.14
4260 OFFICE EXPENSE	1,500.00	1,190.18	309.82
4261 POSTAGE	390.00	157.01	232.99

County of El Dorado

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Revenues and Expenditures

Revenues and Expenditures

Detail for the Period 202101 through 202110

Rev Objs 0001-2900
Exp Objs 3000-9999

Sub Fund 85540000 - MOSQUITO FIRE to 85540000 - MOSQUITO FIRE

	Estimated / Budget	Actual Amount	Balance
4263 SUBSCPN / NEWSPAPER / JOURNALS	200.00	124.95	75.05
4300 PROFESSIONAL & SPECIAL SRVS	81,000.00	37,629.72	43,370.28
4304 AGENCY ADMINISTRATION FEE	300.00	349.51	-49.51
4305 AUDIT & ACCOUNTING SERVICES	3,760.00	3,760.00	0.00
4313 LEGAL SERVICES	12,800.00	15,107.00	-2,307.00
4324 MEDICL,DENTL,LAB & AMBLNC SRV	2,000.00	965.00	1,035.00
4335 EDC DEPT OR AGENCY	2,850.00	0.00	2,850.00
4400 PUBLICATION & LEGAL NOTICES	250.00	195.50	54.50
4420 RENT & LEASE: EQUIPMENT	0.00	0.00	0.00
4460 EQUIP: SMALL TOOLS & INSTRMNTS	2,000.00	0.00	2,000.00
4463 EQUIP: TELEPHONE & RADIO	1,000.00	742.21	257.79
4500 SPECIAL DEPT EXPENSE	1,124.00	1,275.58	-151.58
4502 EDUCATIONAL MATERIALS	500.00	0.00	500.00
4507 FIRE & SAFETY SUPPLIES	4,000.00	1,358.24	2,641.76
4538 SOFTWARE	2,000.00	1,784.74	215.26
4539 SOFTWARE LICENSE	250.00	0.00	250.00
4600 TRANSPORTATION (NO OVERT)	200.00	106.75	93.25
4602 MILGE: EMPLOY AUTO (NO OVERT)	450.00	427.50	22.50
4606 FUEL PURCHASES (NO OVERT)	11,000.00	8,975.10	2,024.90
4609 STAFF DEVELOPMENT (NO OVERT)	2,000.00	6,161.00	-4,161.00
4617 STAFF DEVELPMNT REIMB NON 1099	0.00	14,767.07	-14,767.07
4700 UTILITIES	10,500.00	5,594.04	4,905.96
Services & Supplies	249,590.00	177,439.07	72,150.93
6040 FA: EQUIPMENT	25,000.00	23,903.44	1,096.56
Fixed Assets	25,000.00	23,903.44	1,096.56
Total Expense	605,310.00	612,928.92	-7,618.92
Total For 85540000-MOSQUITO FIRE	0.00	192,457.21	-192,457.21
Report Total			
Total Revenue	605,310.00	805,386.13	-200,076.13

County of El Dorado

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Revenues and Expenditures

Revenues and Expenditures

Rev Objs 0001-2900
Exp Objs 3000-9999

Detail for the Period 202101 through 202110

Sub Fund 85540000 - MOSQUITO FIRE to 85540000 - MOSQUITO FIRE

Total Expense	605,310.00	612,928.92	-7,618.92
	0.00	192,457.21	-192,457.21



Mosquito Fire Protection District
2020-2021 Revised Fiscal Year Budget
March 1 2021

<u>Revenue</u>		<u>Adjust</u>	<u>Adjusted Total</u>	04/19/21
0001 Carry Over	40,000		40,000	
0100 Property Tax	153,894		153,894	
0110 Unsecured Property Taxes	2,810		2,810	
0120 Secured Prop Tax - Prior	100		100	
0130 Unsecured Prop Tax - Prior	500		500	
0140 Supplemental Taxes	1,000		1,000	
0150 Supplemental - Prior	500		500	
0175 Direct Assessments	188,000		188,000	
0360 Penalties	2,000		2,000	
0400 Interest	3,280		3,280	
0430 Develoment Fee	10,000		10,000	
0820 St Homeowner Prop Tax Relief	1,220		1,220	
1060 FEMA	137,000	10,857	147,857	\$9,355 & \$1,502
1128 Federal: USDA	0	421,000	421,000	Salaries receivable from OES/USFS
1200 Revenue Other Govt.	0		0	
1321 Transfer from Reserves (Allocated)	25,000		25,000	
1350 Transfer from Reserve (Unallocated)	0		0	
1940 Misc. Revenue	40,006	595,000	635,006	current balance \$545,342 & \$50,000 (insurance claim)
Total Revenue	605,310	605,310	1,026,857	1,632,167
Expenditures				
Salaries/Benefits				
3000 Permanent Employees				
3000 Permanent Employees - Other	154,561		154,561	
Chief Officer	71,309		71,309	
Admin Asst	15,912		15,912	
Board Clerk	13,260		13,260	
Captain	54,080		54,080	
Staff Firefighter/ EMT	0		0	
			0	
			0	
3001 Temporary Employees	66,015		109,245	
Relief Firefighter/ EMT	63,015	43,230	106,245	\$9,355 (R&R Grant reimbursement for stipends and coordinator pay) & \$33,875 (backstaffing reimbursement for Ryan Cov
3002 Overtime	3,000		3,000	
			0	
3004 Other / Strike Team	20,000		707,000	
Strike Team Firefighter	20,000	687,000	707,000	\$50,000 & \$216,000 (expenses paid SSD/ST) & \$421,000 (salaries pending SSD invoices co 687000
Strike Team Firefighter	0		0	
			0	
Total 3000 - 3004 Employees	240,576	730,230	970,806	
3020 Retirement		4,867	4,867	
Captain	4,867		4,867	
			0	
3030 Vacation, Sick, Holiday		13,598	13,598	
Vacation	4,500		4,500	
Sick	4,048		4,048	
Holiday	5,050		5,050	

<u>Revenue</u>		<u>Adjust</u>	<u>Adjusted Total</u>
3021-41 Employer Contribution		71,679	0
3021 OASDI	16,268		16,268
3022 Medicare	3,805		3,805
3040 Health Insurance (12 months @750.00x2)	15,000		15,000
3041 UI(4.4% first \$7000.00 each employee)	8,606		8,606
Adj/Incentive/Misc	0		0
3060 Workers Comp 9.20% & (5.09 admin) \$100 gr	28,000		28,000
Salaries/Benefits Total		330,720	0

Service/Supply

4021 Protective Clothing	52,006		52,006
4022 Uniforms	5,000		5,000
4040 Comm.-Telephone	6,000		6,000
4043 Comm.-Dispatch	3,000		3,000
4060 Emerg. Food Supplies	260		260
4080 Station-General Supplies	1,000		1,000
4085 Refuse Disposal	1,400		1,400
4100 Insurance - Liability	14,500		14,500
4140 Maint. Equipment	2,800		2,800
4141 Maint. Office Equipment	0		0
4142 Maint. Comm. Equipment	600		600
4144 Maint. Computer	500		500
4145 Maintenance Equipment Parts	200		200
4160 Maint. Vehicle Other	1,200	10,000	11,200
4161 Maint. Vehicle Parts	8,000		8,000
4164 Maint. Vehicle - Tires	1,000		1,000
4180 Maint. Buildings	2,800		2,800
4183 Maint.-Grounds	500		500
4200 Medical Supplies	6,500		6,500
4220 Memberships	2,250		2,250
4260 Office Expense	1,500		1,500
4261 Postage	390		390
4262 Software	2,000		2,000
4538 Software	0		0
4263 Subscriptions	200		200
4266 Printing/Duplicating Svc.	0		0
4300 Prof Services	81,000		81,000
4304 Agency Fee County/LAFCO	300		300
4305 Auditing & Acctg Services	3,760		3,760
4308 External Link FAMIS	0		0
4313 Legal Services	12,800		12,800
4324 Medical Dental Lab (JPA)	2,000		2,000
4335 Election Dept Services	2,850		2,850
4400 Publ & Legal Notices	250		250
4420 Rents & Leases	0		0
4460 Equip. Small tools	2,000		2,000
4463 Equip Telephone/Radio	1,000		1,000
4500 Spec Dept Expense	1,124	1,502	2,626
4502 Education Materials	500		500
4609 Staff Development	2,000		2,000
4507 Fire & Safety	4,000		4,000
4529 Software Licenses Fire Related	250		250

\$5,000 from 6040/5,000. from OES Engine fees

\$1,502 (New Volunteer Physicals)

<u>Revenue</u>			<u>Adjust</u>	<u>Adjusted Total</u>
4617 Staff Dev NOT 1099	0		20,467	20,467
4600 Trans & Travel	200			200
4602 Private Auto Mileage	450			450
4606 Fuel Bulk	11,000			11,000
4700 Utilities	10,500			10,500
	0			0
Total Operating Services and Supplies	249,590	249,590	31,969	281,559
606000 Fixed Assets				
6020 Buildings & Grounds	0			0
6040 Equipment Fixed Assets	25,000	SCBA	-5,000	20,000
7700 Contingency	0		20,000	20,000
7800 Reserves	0		67,300	67,300
Total Fixed Assets		25,000	82,300	107,300
Total Expenses		605,310		1,449,809
Excess/Deficient (-) Revenue		0		182,358

\$5,700 (Current SSD expense payments) & \$14,767.07 (Professional Development, Ryan, Reimbursement)

\$20,000 (OES Admin Fees paid for Breathing Apparatus)

\$10,000 (Return Squad 75 Purchase) & 57,300 (OES Engine Fees collected minus \$5,000 for repairs and service)

FY 2020-2021 MQT Amended Budget Transfers

From Sub-Object	Amount		To Sub-Object
Projected Revenues	\$ 10,857.00	➤	1060 FEMA
Projected Revenues	\$ 421,000.00	➤	1128 Federal: USDA
Existing Actuals	\$ 545,000.00	➤	1940 Misc Revenue
Projected Revenues	\$ 50,000.00	➤	1940 Misc Revenue
Unallocated Funds from 1940	\$ 43,230.00	➤	3001 Temp Employees
Unallocated Funds from 1940	\$ 687,000.00	➤	3004 Other / Strike Team
Unallocated Funds from 1940	\$5,000.00	➤	4160 Vehicle Maintenance
6040	\$ 5,000.00	➤	4160 Vehicle Maintenance
Unallocated Funds from 1940	\$ 1,502.00	➤	4500 Special Department Expense
Unallocated Funds from 1940	\$ 20,467.00	➤	4617 Staff Development NOT 1099
Unallocated Funds from 1940	\$ 20,000.00	➤	7700 Contingency
Unallocated Funds from 1940	\$ 67,300.00	➤	7800 Reserves
		➤	