

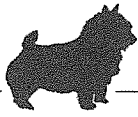
**MOSQUITO  
FIRE PROTECTION DISTRICT**

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**REPORT ON ACCOUNTING CONTROLS  
AND PROCEDURES**

**for the year ended June 30, 2023**

**ROBERT W. JOHNSON**  
**Certified Public Accountant**



Robert W. Johnson  
*an accountancy corporation*

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December 8, 2023

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

In planning and performing our audit of the financial statements of the governmental activities, the major fund and the aggregate remaining fund information (Development Fees Fund) of Mosquito Fire Protection District as of and for the year ended June 30, 2023, in accordance with auditing standards generally accepted in the United States of America, we considered Mosquito Fire Protection District's system of internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We have enclosed other recommendations for your consideration.

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

Sincerely,

*Robert W. Johnson, An Accountancy Corporation*

Robert W. Johnson, An Accountancy Corporation  
Citrus Heights, California  
December 8, 2023

1. Comparison of Statement of Activities (Government-Wide):

	June 30,		Favorable (Unfavorable) Variance
	<u>2023</u>	<u>2022</u>	
Revenues	\$ 938,562	\$ 901,848	\$ 36,714
Expenses	<u>825,709</u>	<u>951,495</u>	<u>125,786</u>
Change in net position (Net income)	\$ <u>112,853</u>	\$( <u>49,647</u> )	\$ <u>162,500</u>
Cash	\$ <u>490,190</u>	\$ <u>510,118</u>	\$( <u>19,928</u> )

Observations:

- Increase in revenue is due to donations from the auxiliary associations and continued participation in obtaining grant funding.
- Decrease in expenditures was a combination of lower costs for:
  - Salaries & benefits – overall costs down \$105,870 due to fewer fires.
  - Liability insurance – finding a new governmental insurance company saved the District \$15,837.

Overall the District is doing a good job to adhere to the budget keeping expenditures down.

## 2. Donations and Grants:

### Observation:

The District receives donated support in many forms –

- (MVFA) Mosquito Volunteer Firefighters Assn
  - Purchases equipment and supplies
  
- (D'Ax) District Auxillary-Mosquito
  - Fundraise solely for MFPD, purchasing needed equipment and supplies
  
- Partnering with Pioneer FPD to apply for grants to obtain much needed new equipment to both train firefighters and to use fighting fires.

### Recommendation:

Maintain a file at the District for these donations and pass through grants. Each donation or contribution should be well documented listing donors name, date of contribution and itemized detail of what was received. This will ensure the contributions are properly recorded on the Districts books.

