

**MOKELUMNE RURAL FIRE DISTRICT  
13157 E. BRANDT RD.  
LOCKEFORD, CALIFORNIA 95237  
(209) 727-0564**

**Board of Directors  
NOTICE OF REGULAR MEETING  
March 4, 2020  
7:00 PM**

---

MEMBERS OF THE BOARD

M. Young, President  
J. Tamura, Director  
A. Ayers, Director  
J. Anagnos, Director  
M. Sperling, Director

ADMINISTRATIVE STAFF

Frank Ramirez, Fire Chief

---

\* \* Item discussions that are not on this agenda shall be limited to 2 minutes \* \*

**AGENDA**

**1. CALL TO ORDER-ROLL CALL/NOTICE OF MEETING BEING RECORDED:**

**2. PLEDGE OF ALLEGIANCE:**

**3. COMMENTS FROM THE PUBLIC:**

The Board will entertain comments from the public, Local 1243 and the Mokelumne Firefighter's Association Unit 13, law does not permit Board action on, or extended discussion of any item not on the agenda except under special circumstances. Comments are limited to two minutes for the next meeting for discussion and possible action.

**4. LATE AGENDA ITEMS 54954.2 SUBSECTION (B) 2:**

**5. BOARD COMMITTEE ASSIGNMENTS:**

**6. COMMUNICATIONS/ CORRESPONDENCE:**

**7. CONSENT ITEMS:**

7.1 APPROVAL OF MINUTES – FEBRUARY 5, 2020 REGULAR BOARD MEETING MINUTES  
Board approval of the February 5, 2020 Regular Board Meeting minutes.

7.2 FINANCIAL REPORTS FOR FEBRUARY 2020

Board approval of the Financial Expenses for February 2020.

**8. OLD BUSINESS:**

8.1 STATION IMPROVEMENTS

Staff will provide an update on station improvement projects.

- a. Hose Rack
- b. Station Addition Project

8.2 GRANT UPDATES

Staff will provide an update on grants as follows:

- a. SCBA Grant Update
- b. OTS 2021 Grant Update
- c. OES Grant

**9. NEW BUSINESS:**

9.1 Discussion & Possible Action Re: SCI Consultant Group

Staff will request Board approval to enter into an agreement with SCI Consultant Group for consultation services for a tax override measure

9.2 Discussion & Possible Action Re: Surplus Self-Contained Breathing Apparatus (SCBAs)

Staff will request approval to Surplus SCBAs that no longer meet NFPA safety requirements

**10. STAFF AND FIRE CHIEFS REPORT:**

10.1 OPERATIONS

Staff will provide an update on operations

10.2 PREVENTION/PUBLIC EDUCATION

Staff will provide an update on Prevention/Public Education

10.3 TRAINING

Staff will provide an update on training

**11. EXECUTIVE SESSION (CLOSED):**

11.1 Personnel Matters 54957.0

PUBLIC EMPLOYEE PERFORMANCE EVALUATION

Job Title: \_\_\_\_\_ FIRE CHIEF \_\_\_\_\_

**13 ADJOURNMENT**

**Next Meeting April 1, 2020 at 7:00pm**

Mokelumne Rural Fire District

**MOKELUMNE FIRE DISTRICT IN COMPLYING WITH THE AMERICANS WITH DISABILITY ACT (ADA), REQUEST INDIVIDUALS WHO REQUIRE SPECIFIC ACCOMMODATIONS TO ACCESS, ATTEND OR PARTICIPATE IN THE BOARD MEETING DUE TO DISABILITY, PLEASE CONTACT THE ON-DUTY FIRE CAPTAIN AT (209) 727-0564 AT LEAST ONE BUSINESS DAY PRIOR TO THE SCHEDULED MEETING TO ENSURE THAT THE DISTRICT MAY ASSIST YOU.**

**OTHERS WITH QUESTIONS CONCERNING THIS AGENDA PLEASE CONTACT FRANK RAMIREZ, FIRE CHIEF OR THE ON-DUTY CAPTAIN AT (209) 727-0564**

# MOKELUMNE FIRE DISTRICT

## MEETING MINUTES OF FEBRUARY 5, 2020

The regularly scheduled meeting of the Board of Directors of the Mokelumne Fire District was called to order by President M. Young on February 5, 2020 at Fire Station 13-1, 13157 E. Brandt Road, Lockeford, CA 95237 at 7:00 pm.

### 1. Call to Order-Roll Call

Present: Mike Young, John Anagnos, Aaron Ayers, Mark Sperling, Jim Tamura

Absent: None

### 2. Pledge of Allegiance: M. Young led the salute to the American Flag.

\*President M. Young stated that the meeting was being recorded.

### 3. COMMENTS FROM THE PUBLIC: None

### 4. ADDITIONS/REVISIONS TO AGENDA: None

### 5. BOARD COMMITTEE ASSIGNMENTS: None

### 6. COMMUNICATIONS: SCI Consulting Group consultation packet distributed to the Board along with the proposal and scope of work for proposed tax override.

### 7. CONSENT ITEMS:

#### 7.1 MINUTES FOR REGULAR BOARD MEETING ON JANUARY 2, 2020 Motion to approve the minutes of the January 2, 2020 Board Meeting

ACTION – MOTION: Director Ayers SECOND: Director Sperling  
Roll Call

AYES: Young, Anagnos, Ayers, Sperling, Tamura

NAYES: None

ABSTAIN: None

ABSENT: None

#### 7.2 FINANCIAL REPORTS – UNPAID BILLS REPORT Motion to approve the January 2020 Financial Report

ACTION – MOTION: Director Anagnos SECOND: Director Sperling  
Roll Call

AYES: Young, Anagnos, Ayers, Sperling, Tamura  
NAYES: None  
ABSTAIN: None  
ABSENT: None

## **8. OLD BUSINESS:**

### **8.1 STATION IMPROVEMENTS**

- A. HOSE RACK – Chief Ramirez is working with AIM staffing to complete the project. The drawings are done and we are waiting on pricing for the material. Chief Ramirez estimates \$5,000 to \$6,000 and will email the final pricing to the Board.
- B. STATION ADDITION PROJECT – Chief Ramirez has found the original drawings for the station. The plans are being reviewed and updated.

### **8.2 GRANT UPDATES**

- A. SCBA GRANT – Chief Ramirez provided an update on the SCBA grant including that the original grant award items have been purchased and distributed. Chief Ramirez asked the Board to sign a warrant for LN Curtis which will only be submitted to the County once the funds have been deposited by FEMA. Chief Ramirez is working on an amendment to the grant to spend the rest of the funds.
- B. OTS 2021 Grant Update – Chief Ramirez submitted the Regional Extrication Equipment Grant that was due at the end of January. The request is for approximately \$300,000. The award notification is in April or May.

## **9. NEW BUSINESS:**

### **9.1 SAN JOAQUIN COUNTY OES GRANT FOR POWER OUTAGES**

Chief Ramirez provided an update on the San Joaquin County OES Grant opportunities. Chief Ramirez submitted a grant for a building that would be a cooling/warming station and charging station in the event of a power outage. The building would also store equipment. Chief Ramirez noted that he also requested a generator for that building and requested battery operated radios. Grant awards will be announced in late March.

### **9.2 FINANCIAL AUDIT**

Chief Ramirez announced that the auditor plans to begin the financial audit for FY 17/18 and 18/19 at the end of March 2020

## **10. STAFF AND FIRE CHIEFS REPORT:**

- 10.1 OPERATIONS – Chief Ramirez provided a report on the calls and automatic aid for the month of January.

10.2 FIRE PREVENTION/PUBLIC EDUCATION – At the Lockeford MAC meeting, cannabis in the district was discussed. There will be environmental impact studies completed to discuss the impacts of hazardous gas emissions in the event of a fire. There are some issues with fire access at a cannabis location.

10.3 TRAINING – Chief Ramirez noted that personnel have completed in house training for the new SCBAs. The vendor will be coming out to conduct more training. Chief Ramirez is sending three personnel to complete technician training, so that these personnel are able to work on the packs. Captain Weber is teaching a State Fire Marshall Confined Space Awareness course on Saturday, February 8. There are two of our staff that need the training and there are 15 students attending the class. Chief Ramirez will begin teaching the Chief Officer series.

**11. EXECUTIVE (CLOSED) SESSION:**

The Board entered into closed session at 7:57 pm to discuss the following:

11.1 PERSONNEL MATTERS 54957.0

PUBLIC EMPLOYEE PERFORMANCE EVALUATION

Job Title: FIRE CHIEF

The Board returned from closed session at 8:37 pm.

President M. Young announced that no action had been taken in closed session and asked that this item be placed on the Agenda for the next meeting.

**12. ADJOURNMENT:** The meeting was adjourned at 8:39 pm.

***Next regular meeting will be held on March 4, 2020 at 7:00 pm.***

Respectfully submitted,

Frank Ramirez, Fire Chief

\_\_\_\_\_  
Board of Director Signature

# Mokelumne Fire District

## BALANCE SHEET

As of June 30, 2020

|  | TOTAL                   |
|--|-------------------------|
| <b>ASSETS</b>                            |                         |
| Current Assets                           |                         |
| Bank Accounts                            |                         |
| 49101 SJ County - General                | -21,639.66              |
| 49105 Moke-Fire-FEMA Acct.               | -1,016,221.35           |
| 49181 SPEC Fire Account                  | 9,592.75                |
| 49187 SJ County-Capital Outlay           | 114,118.98              |
| 49191 SJ County-ACO                      | 3,859.04                |
| F&M Bank Account                         | 38,700.85               |
| <b>Total Bank Accounts</b>               | <b>\$ -871,589.39</b>   |
| <b>Total Current Assets</b>              | <b>\$ -871,589.39</b>   |
| Fixed Assets                             |                         |
| 1300000 Land                             | 70,876.00               |
| 1310000 Buildings                        | 470,415.00              |
| 1310100 Land Improvements                | 9,257.00                |
| 1311000 Vehicles                         | 1,199,285.64            |
| 1411000 -Equipment                       | 298,045.00              |
| 3500000 Invested in Cap Assets           | -620,925.00             |
| 3600000 Unrestricted Net Position        | -178,060.00             |
| 6451000 Depreciation Expense             | 30,220.79               |
| Accumulated Depreciation                 | -1,391,080.00           |
| <b>Total Fixed Assets</b>                | <b>\$ -111,965.57</b>   |
| <b>TOTAL ASSETS</b>                      | <b>\$ -983,554.96</b>   |
| <b>LIABILITIES AND EQUITY</b>            |                         |
| Liabilities                              |                         |
| Current Liabilities                      |                         |
| Accounts Payable                         |                         |
| 20000 Accounts Payable                   | -571.24                 |
| <b>Total Accounts Payable</b>            | <b>\$ -571.24</b>       |
| Other Current Liabilities                |                         |
| 171 Structure and Improvements           | -87,464.82              |
| 172 Construction In Progress - Apparatus | -379,286.07             |
| 173 Other Current Liabilities            | -1,097,017.50           |
| 201 Grant - OTS                          | -42,539.92              |
| 2200000 Compensated absences             | 78,468.00               |
| Accounts Payable-General Acct            | 14,254.00               |
| <b>Total Other Current Liabilities</b>   | <b>\$ -1,513,586.31</b> |
| <b>Total Current Liabilities</b>         | <b>\$ -1,514,157.55</b> |

|                                     | TOTAL                   |
|-------------------------------------|-------------------------|
| Long-Term Liabilities               |                         |
| 2300000 Long Term Liabilities       | 8,730.00                |
| <b>Total Long-Term Liabilities</b>  | <b>\$8,730.00</b>       |
| <b>Total Liabilities</b>            | <b>\$ -1,505,427.55</b> |
| Equity                              |                         |
| 30000 Opening Balance Equity        | -10,811.85              |
| 32000 Retained Earnings             | 572,117.29              |
| Equity /Unreserved Fund Balance     | 10,149.76               |
| Net Income                          | -49,582.61              |
| <b>Total Equity</b>                 | <b>\$521,872.59</b>     |
| <b>TOTAL LIABILITIES AND EQUITY</b> | <b>\$ -983,554.96</b>   |

# Mokelumne Fire District

## BUDGET VS. ACTUALS: FY 2019 - FY 2020 BUDGET - FY20 P&L

July 2019 - June 2020

|  | TOTAL               |                       |                       |                 |
|--|---------------------|-----------------------|-----------------------|-----------------|
|  | ACTUAL              | BUDGET                | OVER BUDGET           | % OF BUDGET     |
| <b>Income</b>  |                     |                       |                       |                 |
| 41001-1 Property Tax Secured                             | 343,400.52          | 645,636.98            | -302,236.46           | 53.19 %         |
| 4100200 Property Tax Secured SB 813                      | 11,241.58           | 21,398.49             | -10,156.91            | 52.53 %         |
| 4101-00 Property Tax - Unsecured                         | 32,481.30           | 31,433.38             | 1,047.92              | 103.33 %        |
| 4101-07 Property Tax Unsecured-SB813                     | 989.07              | 127.32                | 861.75                | 776.84 %        |
| 4101-20 Property Tax SB 813 Prior                        | 3.45                | 0.08                  | 3.37                  | 4,312.50 %      |
| 4101-30 Property Tax Unsecured-Prior                     | 26.60               | 28.66                 | -2.06                 | 92.81 %         |
| 4400000 Interest Income-49101                            | 1,334.00            | 2,325.00              | -991.00               | 57.38 %         |
| 4505500 ST.Homeowners Prop Tax                           | 2,638.19            | 4,527.39              | -1,889.20             | 58.27 %         |
| 4605110 Special Assessments-Current                      | 223,630.00          | 445,250.89            | -221,620.89           | 50.23 %         |
| 4625103 Plan Check Fees                                  | 9,515.75            | 8,815.88              | 699.87                | 107.94 %        |
| 4630300 Fire Facility Fee                                | 3,783.04            | 40,000.08             | -36,217.04            | 9.46 %          |
| 4706200 Outlawed Warrants                                | 41.11               |                       | 41.11                 |                 |
| 47081-1 Strike Team Income                               | 28,841.33           |                       | 28,841.33             |                 |
| 47081-2 Hosted Training Income                           |                     | 500.00                | -500.00               |                 |
| 47081-3 Grant Income                                     | 139,219.03          |                       | 139,219.03            |                 |
| 4708100 Recovered Damages                                | 6,790.22            | 70,031.25             | -63,241.03            | 9.70 %          |
| 49105-1 Interest Income - FEMA 49105                     | 2.00                | 7.00                  | -5.00                 | 28.57 %         |
| 49181-1 Interest Income Fire Spec.                       | 77.00               | 80.00                 | -3.00                 | 96.25 %         |
| 49187-1 Intrest Income-Capital Outlay                    | 3,126.00            | 4,316.00              | -1,190.00             | 72.43 %         |
| 49191-1 Interest Income ACO Acct.                        | 76.00               | 213.00                | -137.00               | 35.68 %         |
| <b>Total Income</b>                                      | <b>\$807,216.19</b> | <b>\$1,274,691.40</b> | <b>\$ -467,475.21</b> | <b>63.33 %</b>  |
| <b>GROSS PROFIT</b>                                      | <b>\$807,216.19</b> | <b>\$1,274,691.40</b> | <b>\$ -467,475.21</b> | <b>63.33 %</b>  |
| <b>Expenses</b>  |                     |                       |                       |                 |
| 622113 Fire Prevention                                   | 558.14              | 1,500.00              | -941.86               | 37.21 %         |
| 6226010 Elections  | 635.70              | 700.00                | -64.30                | 90.81 %         |
| 62400-1 Clothing Safety / Repairs                        | 490.97              |                       | 490.97                |                 |
| 6300000 Maint. & General Equip. Repairs                  |                     |                       |                       |                 |
| 62110-1 Raido Maintenance                                | 8,957.75            | 2,500.00              | 6,457.75              | 358.31 %        |
| 62110-4 Fuel   | 11,316.22           | 20,000.00             | -8,683.78             | 56.58 %         |
| 62111-4 Equipment Maint.-General Repair                  | 35,927.33           | 20,000.00             | 15,927.33             | 179.64 %        |
| <b>Total 6300000 Maint. &amp; General Equip. Repairs</b> | <b>56,201.30</b>    | <b>42,500.00</b>      | <b>13,701.30</b>      | <b>132.24 %</b> |
| 66000 Payroll Expenses                                   |                     |                       |                       |                 |
| 55000 Memberships-Employee Union Dues                    | 461.40              |                       | 461.40                |                 |
| 6001000 Salaries & Wages -Regular                        | 314,749.79          | 554,469.56            | -239,719.77           | 56.77 %         |
| 6001470 Salaries-Leave Time PayOff                       |                     | 18,000.00             | -18,000.00            |                 |
| 6002000 Salaries-Extra Help                              | 37,752.20           | 30,000.00             | 7,752.20              | 125.84 %        |
| 6003000 Salaries-Overtime                                | 68,152.65           | 60,000.00             | 8,152.65              | 113.59 %        |
| 6003200 Salaries-Holiday Pay                             | 5,964.00            | 9,000.00              | -3,036.00             | 66.27 %         |
| 6010000 State Disability Insurance                       | 1,269.23            | 8,500.00              | -7,230.77             | 14.93 %         |
| 6010100 Unemployment                                     |                     | 400.00                | -400.00               |                 |
| 6020100 Retirement -Non County                           | 111,466.02          | 142,578.17            | -31,112.15            | 78.18 %         |

|  | TOTAL               |                       |                       |                 |
|--|---------------------|-----------------------|-----------------------|-----------------|
|  | ACTUAL              | BUDGET                | OVER BUDGET           | % OF BUDGET     |
| 6030000 Social Security-OASDI                    | 23,801.23           | 37,185.93             | -13,384.70            | 64.01 %         |
| 6030100 Social Security-MEDICARE                 | 5,566.44            | 9,000.00              | -3,433.56             | 61.85 %         |
| 6030200 SocialSecurity-Extra Help-OASDI          | 2,340.64            | 2,000.00              | 340.64                | 117.03 %        |
| 6030300 MEDICARE-Extra Help                      | 547.46              | 500.00                | 47.46                 | 109.49 %        |
| 6040000 Life Insurance                           | 870.65              | 1,500.00              | -629.35               | 58.04 %         |
| 6050000 Health Insurance                         | 29,796.06           | 80,000.00             | -50,203.94            | 37.25 %         |
| 6070000 Dental Insurance                         | 7,690.40            | 15,000.00             | -7,309.60             | 51.27 %         |
| 6080000 Vision Care                              | 1,083.60            | 1,500.00              | -416.40               | 72.24 %         |
| 6209005 Uniform-Other Employee Benefit           | 6,000.00            | 6,600.00              | -600.00               | 90.91 %         |
| 6226005 Physical Exams                           |                     | 4,000.00              | -4,000.00             |                 |
| 6232000 Insurance Workers Comp                   | 42,261.00           | 53,000.00             | -10,739.00            | 79.74 %         |
| 6240000 Clothing&Personal Supplies               | 2,111.76            | 6,000.00              | -3,888.24             | 35.20 %         |
| <b>Total 66000 Payroll Expenses</b>              | <b>661,884.53</b>   | <b>1,039,233.66</b>   | <b>-377,349.13</b>    | <b>63.69 %</b>  |
| 66900-1 Bank Charge Per Statement                | 20.00               |                       | 20.00                 |                 |
| Miscellaneous                                    | 120.10              | 1,500.00              | -1,379.90             | 8.01 %          |
| 6226011 Fire Fighting Supplies                   | 41,629.61           | 30,000.00             | 11,629.61             | 138.77 %        |
| 6226058 Employee Training                        | 20,781.45           | 7,000.00              | 13,781.45             | 296.88 %        |
| 6238000 Misc Expenses                            | 1,395.15            |                       | 1,395.15              |                 |
| 6246005 House Keeping Supplies                   | 2,944.73            | 10,000.00             | -7,055.27             | 29.45 %         |
| 6255000 Medical Supplies                         | 1,932.86            | 2,500.00              | -567.14               | 77.31 %         |
| Insurance-General Liability                      | 20,258.00           | 18,000.00             | 2,258.00              | 112.54 %        |
| <b>Total Miscellaneous</b>                       | <b>89,061.90</b>    | <b>69,000.00</b>      | <b>20,061.90</b>      | <b>129.08 %</b> |
| Other Expenses                                   |                     |                       |                       |                 |
| 6100201 Membership & Subscriptions               | 382.00              | 3,000.00              | -2,618.00             | 12.73 %         |
| 62011-1 Postage                                  | 258.70              | 500.00                | -241.30               | 51.74 %         |
| 6201100 Office Expenses-Supplies                 | 4,175.85            | 5,000.00              | -824.15               | 83.52 %         |
| <b>Total Other Expenses</b>                      | <b>4,816.55</b>     | <b>8,500.00</b>       | <b>-3,683.45</b>      | <b>56.67 %</b>  |
| Professional Services                            |                     | 11,000.00             | -11,000.00            |                 |
| 62111.8 Service Contracts                        |                     | 2,500.00              | -2,500.00             |                 |
| 6220-95 Auditors Direct Assmt. Charge            | 4,200.74            | 5,000.00              | -799.26               | 84.01 %         |
| 6220001 Auditors Payroll and A/P Charge          | 5,355.00            | 3,000.00              | 2,355.00              | 178.50 %        |
| 622101 Dispatching                               | 10,947.39           | 15,000.00             | -4,052.61             | 72.98 %         |
| 6221010 Tax Admin. Charges                       | 449.73              | 12,500.00             | -12,050.27            | 3.60 %          |
| <b>Total Professional Services</b>               | <b>20,952.86</b>    | <b>49,000.00</b>      | <b>-28,047.14</b>     | <b>42.76 %</b>  |
| Utilities & Station Maintenance                  | 550.00              |                       | 550.00                |                 |
| 6249006 Utilities                                | 14,333.14           | 17,000.00             | -2,666.86             | 84.31 %         |
| 6260010 Maint./ Bldg.Grounds                     | 7,293.71            | 15,000.00             | -7,706.29             | 48.62 %         |
| <b>Total Utilities &amp; Station Maintenance</b> | <b>22,176.85</b>    | <b>32,000.00</b>      | <b>-9,823.15</b>      | <b>69.30 %</b>  |
| <b>Total Expenses</b>                            | <b>\$856,798.80</b> | <b>\$1,242,433.66</b> | <b>\$ -385,634.86</b> | <b>68.96 %</b>  |
| NET OPERATING INCOME                             | \$ -49,582.61       | \$32,257.74           | \$ -81,840.35         | -153.71 %       |
| NET INCOME                                       | \$ -49,582.61       | \$32,257.74           | \$ -81,840.35         | -153.71 %       |

# Mokelumne Fire District

## FY19-FY20 VS FY18-19 BUDGET COMPARISON

July 2019 - February 2020

|  | TOTAL               |                          |                     |                 |
|--|---------------------|--------------------------|---------------------|-----------------|
|  | JUL 2019 - FEB 2020 | JUL 2018 - FEB 2019 (PY) | CHANGE              | % CHANGE        |
| <b>Income</b>  |                     |                          |                     |                 |
| 41001-1 Property Tax Secured                             | 343,400.52          | 327,659.47               | 15,741.05           | 4.80 %          |
| 4100200 Property Tax Secured SB 813                      | 11,241.58           | 9,462.43                 | 1,779.15            | 18.80 %         |
| 4101-00 Property Tax - Unsecured                         | 32,481.30           | 31,433.38                | 1,047.92            | 3.33 %          |
| 4101-07 Property Tax Unsecured-SB813                     | 989.07              | 55.08                    | 933.99              | 1,695.70 %      |
| 4101-20 Property Tax SB 813 Prior                        | 3.45                | 0.08                     | 3.37                | 4,212.50 %      |
| 4101-30 Property Tax Unsecured-Prior                     | 26.60               | 28.66                    | -2.06               | -7.19 %         |
| 4400000 Interest Income-49101                            | 1,334.00            | 1,989.00                 | -655.00             | -32.93 %        |
| 4505500 ST.Homeowners Prop Tax                           | 2,638.19            | 2,663.17                 | -24.98              | -0.94 %         |
| 456702 FED-DWR Round 2 Grant                             |                     | 158,323.59               | -158,323.59         | -100.00 %       |
| 4605110 Special Assessments-Current                      | 223,630.00          | 230,728.57               | -7,098.57           | -3.08 %         |
| 4625103 Plan Check Fees                                  | 9,515.75            | 5,750.00                 | 3,765.75            | 65.49 %         |
| 4630300 Fire Facility Fee                                | 3,783.04            | 7,298.26                 | -3,515.22           | -48.17 %        |
| 4706200 Outlawed Warrants                                | 41.11               |                          | 41.11               |                 |
| 47081-1 Strike Team Income                               | 28,841.33           |                          | 28,841.33           |                 |
| 47081-3 Grant Income                                     | 139,219.03          |                          | 139,219.03          |                 |
| 4708100 Recovered Damages                                | 6,790.22            | 33,531.25                | -26,741.03          | -79.75 %        |
| 49105-1 Interest Income - FEMA 49105                     | 2.00                | 5.00                     | -3.00               | -60.00 %        |
| 49181-1 Interest Income Fire Spec.                       | 77.00               | 49.00                    | 28.00               | 57.14 %         |
| 49187-1 Intrest Income-Capital Outlay                    | 3,126.00            | 3,135.00                 | -9.00               | -0.29 %         |
| 49191-1 Interest Income ACO Acct.                        | 76.00               | 176.00                   | -100.00             | -56.82 %        |
| <b>Total Income</b>                                      | <b>\$807,216.19</b> | <b>\$812,287.94</b>      | <b>\$ -5,071.75</b> | <b>-0.62 %</b>  |
| <b>GROSS PROFIT</b>                                      | <b>\$807,216.19</b> | <b>\$812,287.94</b>      | <b>\$ -5,071.75</b> | <b>-0.62 %</b>  |
| <b>Expenses</b>  |                     |                          |                     |                 |
| 622113 Fire Prevention                                   | 558.14              |                          | 558.14              |                 |
| 6226010 Elections  | 635.70              | 500.00                   | 135.70              | 27.14 %         |
| 62400-1 Clothing Safety / Repairs                        | 490.97              |                          | 490.97              |                 |
| 6300000 Maint. & General Equip. Repairs                  |                     | 2,383.00                 | -2,383.00           | -100.00 %       |
| 62110-1 Raido Maintenance                                | 8,957.75            | 22,244.89                | -13,287.14          | -59.73 %        |
| 62110-4 Fuel   | 11,316.22           | 13,085.05                | -1,768.83           | -13.52 %        |
| 62111-4 Equipment Maint.-General Repair                  | 35,927.33           | 39,951.56                | -4,024.23           | -10.07 %        |
| <b>Total 6300000 Maint. &amp; General Equip. Repairs</b> | <b>56,201.30</b>    | <b>77,664.50</b>         | <b>-21,463.20</b>   | <b>-27.64 %</b> |
| 66000 Payroll Expenses                                   |                     |                          |                     |                 |
| 55000 Memberships-Employee Union Dues                    | 461.40              | 692.40                   | -231.00             | -33.36 %        |
| 6001000 Salaries & Wages -Regular                        | 314,749.79          | 334,175.19               | -19,425.40          | -5.81 %         |
| 6002000 Salaries-Extra Help                              | 37,752.20           | 26,157.20                | 11,595.00           | 44.33 %         |
| 6003000 Salaries-Overtime                                | 68,152.65           | 116,330.74               | -48,178.09          | -41.41 %        |
| 6003200 Salaries-Holiday Pay                             | 5,964.00            | 5,547.82                 | 416.18              | 7.50 %          |
| 6010000 State Disability Insurance                       | 1,269.23            | 771.29                   | 497.94              | 64.56 %         |
| 6020100 Retirement -Non County                           | 111,466.02          | 86,388.30                | 25,077.72           | 29.03 %         |
| 6030000 Social Security-OASDI                            | 23,801.23           | 27,891.37                | -4,090.14           | -14.66 %        |
| 6030100 Social Security-MEDICARE                         | 5,566.44            | 6,522.92                 | -956.48             | -14.66 %        |

|  | TOTAL                |                          |                      |                 |  |
|--|----------------------|--------------------------|----------------------|-----------------|--|
|  | JUL 2019 - FEB 2020  | JUL 2018 - FEB 2019 (PY) | CHANGE               | % CHANGE        |  |
| 6030200 SocialSecurity-Extra Help-OASDI          | 2,340.64             | 1,621.76                 | 718.88               | 44.33 %         |  |
| 6030300 MEDICARE-Extra Help                      | 547.46               | 379.27                   | 168.19               | 44.35 %         |  |
| 6040000 Life Insurance                           | 870.65               | -103.53                  | 974.18               | 940.96 %        |  |
| 6050000 Health Insurance                         | 29,796.06            | 35,880.04                | -6,083.98            | -16.96 %        |  |
| 6070000 Dental Insurance                         | 7,690.40             | 9,526.00                 | -1,835.60            | -19.27 %        |  |
| 6080000 Vision Care                              | 1,083.60             |                          | 1,083.60             |                 |  |
| 6209005 Uniform-Other Employee Benefit           | 6,000.00             | 6,842.35                 | -842.35              | -12.31 %        |  |
| 6226005 Physical Exams                           |                      | 2,040.00                 | -2,040.00            | -100.00 %       |  |
| 6232000 Insurance Workers Comp                   | 42,261.00            | 38,697.00                | 3,564.00             | 9.21 %          |  |
| 6240000 Clothing&Personal Supplies               | 2,111.76             | 2,273.40                 | -161.64              | -7.11 %         |  |
| <b>Total 66000 Payroll Expenses</b>              | <b>661,884.53</b>    | <b>701,633.52</b>        | <b>-39,748.99</b>    | <b>-5.67 %</b>  |  |
| 66900-1 Bank Charge Per Statement                | 20.00                | 40.00                    | -20.00               | -50.00 %        |  |
| Miscellaneous                                    | 120.10               |                          | 120.10               |                 |  |
| 6226011 Fire Fighting Supplies                   | 41,629.61            | 35,715.16                | 5,914.45             | 16.56 %         |  |
| 6226058 Employee Training                        | 20,781.45            | 10,617.27                | 10,164.18            | 95.73 %         |  |
| 6238000 Misc Expenses                            | 1,395.15             | 1,823.03                 | -427.88              | -23.47 %        |  |
| 6246005 House Keeping Supplies                   | 2,944.73             | 3,709.07                 | -764.34              | -20.61 %        |  |
| 6255000 Medical Supplies                         | 1,932.86             | 914.34                   | 1,018.52             | 111.39 %        |  |
| Insurance-General Liability                      | 20,258.00            | 17,787.00                | 2,471.00             | 13.89 %         |  |
| <b>Total Miscellaneous</b>                       | <b>89,061.90</b>     | <b>70,565.87</b>         | <b>18,496.03</b>     | <b>26.21 %</b>  |  |
| Other Expenses                                   |                      |                          |                      |                 |  |
| 6100201 Membership & Subscriptions               | 382.00               | 1,728.80                 | -1,346.80            | -77.90 %        |  |
| 62011-1 Postage                                  | 258.70               | 117.77                   | 140.93               | 119.67 %        |  |
| 6201100 Office Expenses-Supplies                 | 4,175.85             | 4,038.68                 | 137.17               | 3.40 %          |  |
| <b>Total Other Expenses</b>                      | <b>4,816.55</b>      | <b>5,885.25</b>          | <b>-1,068.70</b>     | <b>-18.16 %</b> |  |
| Professional Services                            |                      |                          |                      |                 |  |
| 62111.8 Service Contracts                        |                      | 327.00                   | -327.00              | -100.00 %       |  |
| 6220-95 Auditors Direct Assmt. Charge            | 4,200.74             | 6,163.00                 | -1,962.26            | -31.84 %        |  |
| 6220001 Auditors Payroll and A/P Charge          | 5,355.00             |                          | 5,355.00             |                 |  |
| 6221000 Professional Service Charges             |                      | 66.49                    | -66.49               | -100.00 %       |  |
| 622101 Dispatching                               | 10,947.39            | 10,437.74                | 509.65               | 4.88 %          |  |
| 6221010 Tax Admin. Charges                       | 449.73               | 4,666.34                 | -4,216.61            | -90.36 %        |  |
| <b>Total Professional Services</b>               | <b>20,952.86</b>     | <b>21,660.57</b>         | <b>-707.71</b>       | <b>-3.27 %</b>  |  |
| Utilities & Station Maintenance                  | 550.00               |                          | 550.00               |                 |  |
| 6249006 Utilities                                | 14,333.14            | 12,888.85                | 1,444.29             | 11.21 %         |  |
| 6260010 Maint./ Bldg.Grounds                     | 7,293.71             | 7,481.64                 | -187.93              | -2.51 %         |  |
| <b>Total Utilities &amp; Station Maintenance</b> | <b>22,176.85</b>     | <b>20,370.49</b>         | <b>1,806.36</b>      | <b>8.87 %</b>   |  |
| <b>Total Expenses</b>                            | <b>\$856,798.80</b>  | <b>\$898,320.20</b>      | <b>\$ -41,521.40</b> | <b>-4.62 %</b>  |  |
| <b>NET OPERATING INCOME</b>                      | <b>\$ -49,582.61</b> | <b>\$ -86,032.26</b>     | <b>\$36,449.65</b>   | <b>42.37 %</b>  |  |
| <b>NET INCOME</b>                                | <b>\$ -49,582.61</b> | <b>\$ -86,032.26</b>     | <b>\$36,449.65</b>   | <b>42.37 %</b>  |  |