

Roseland Fire Protection District Annual Report

For the Period Ended
April 4, 2019

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Roseland Fire Protection District
Annual Report
For the Period Ended April 4, 2019

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Mr. Jim Arend, Administrative Service Officer
City of Santa Rosa, Fire Department
Successor Agency to the Roseland Fire Protection District
Santa Rosa, CA 95407

Auditor-Controller's Report

Report on the Financial Statements

We were engaged to audit the accompanying government wide financial statements, fund financial statements and the related notes to the financial statements of the Roseland Fire Protection District (District), as of and for the period ended April 4, 2019, which collectively comprise the basic financial statements as listed in the table of contents.

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 conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the independence impairments, both of which are described in the Basis for Disclaimer of Opinion paragraph, auditing standards require us to disclaim an opinion on the financial statements.

Basis for Disclaimer of Opinion

As required by various statutes within the California Government Code, County Auditor-Controllers are mandated to perform certain accounting, auditing and financial reporting functions. In Sonoma County the Auditor-Controller and Treasurer-Tax Collector (ACTTC) positions are combined. The District's cash is pooled with the Sonoma County Treasurer (a division of the ACTTC), who acts as a disbursing agent for the District. The Accounting Division within the ACTTC maintains internal controls over the financial accounting management information system, and processes transactions that have been approved by the District. The Accounting Division processes County checks for expenditures approved by the District, these checks are signed by the Auditor-Controller-Treasurer-Tax Collector. These non-audit activities create management participation threats to auditor independence, as discussed in Interpretation 101-3 of the American Institute of Certified Public Accountants Code of Professional Conduct, which cannot be mitigated. Internal Audit, a Division of the ACTTC Office, which has no other

responsibility for the accounts and records being audited, performed this audit. The amount that this departure affects the assets, liabilities, net position, deferred outflows of resources, deferred inflows of resources, revenues and expenses of the District has not been determined.

Disclaimer of Opinion

Because of the independence impairments described in the Basis for Disclaimer of Opinion paragraph, auditing standards require us to disclaim an opinion on the financial statements. Accordingly, we do not express an opinion on these financial statements.

Emphasis of Matter

As described in Note 1A to the financial statements, the District Board of Directors approved dissolution of the District with Annexation to the City of Santa Rosa (City) on April 4, 2019. The District Board of Directors functioned as management for the District and were responsible for all financial records, related information and establishment and maintenance of effective internal control over financial reporting for the period July 1, 2018 to April 4, 2019. The assets and net position of the District became the property of the City.

The City became the District's successor agency, City management is responsible for all financial records, related information and establishment and maintenance of effective internal control over financial reporting from the dissolution date, April 4, 2019 and forward.

Because of the District dissolution and annexation by the City on April 4, 2019 the District financial statements are presented as of April 4, 2019 and include 9 months and 4 days of activity.

Other Matters

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis (MD&A), be presented to supplement the basic financial statements. Such 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.

The District's management has not presented the management's discussion and analysis information that the Government Accounting Standards Board has determined is required to supplement, although not required to be a part of, the basic financial statements.

Sonoma County Auditor-Controller

Sonoma County Auditor-Controller

August 30, 2019

Roseland Fire Protection District
Statement of Net Position
April 4, 2019

Assets

Cash and investments	\$ 2,905,834
Property Taxes Receivable	538,468
Capital assets (net of accumulated depreciation)	
Land	10,000
Building and improvements	40,102
Equipment	<u>17,826</u>
Total assets	<u>3,512,230</u>

Net Position

Net investment in capital assets	67,928
Unrestricted	<u>3,444,302</u>
Total net position	<u>\$ 3,512,230</u>

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

**Roseland Fire Protection District
Statement of Activities
For the Period Ended April 4, 2019**

Program Expenses

Public safety - fire prevention	
Salaries and employee benefits	\$ 4,461
Services and supplies	167,976
Depreciation expense	<u>3,491</u>
Total special items and program expenses	<u>175,928</u>

Program Revenues

Intergovernmental revenue	<u>5,620</u>
Net program revenues (expenses)	<u>(170,308)</u>

General Revenues

Property taxes	862,059
Investment earnings	<u>104,952</u>
Total general revenues	<u>967,011</u>

Change in net position	796,703
Net position, beginning of year	<u>2,715,527</u>
Net position, end of year	<u>\$ 3,512,230</u>

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

**Roseland Fire Protection District
Balance Sheet
Governmental Fund
April 4, 2019**

Assets

Cash and investments	\$ 2,905,834
Property Taxes Receivable	<u>538,468</u>
Total assets	<u><u>\$ 3,444,302</u></u>

Liabilities and Fund Balance

Fund balance:	
Unassigned	<u>3,444,302</u>
Total liabilities and fund balance	<u><u>\$ 3,444,302</u></u>

Reconciliation of Balance Sheet to Statement of Net Assets

Fund balance - total government funds	\$ 3,444,302
Amount reported for governmental activities in the statement of net position is different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.	<u>67,928</u>
Net position of governmental activities	<u><u>\$ 3,512,230</u></u>

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

**Roseland Fire Protection District
Statement of Revenues, Expenditures and
Changes in Fund Balance
Governmental Fund
For the Period Ended April 4, 2019**

Revenues

Property taxes	\$ 862,059
Investment earnings	104,952
Intergovernmental revenue	<u>5,620</u>
Total revenues	<u>972,631</u>

Expenditures

Current:

Salaries and employee benefits	4,461
Services and supplies	<u>167,976</u>
Total expenditures	<u>172,437</u>

Excess (deficiency) of revenues over (under) expenditures	<u>800,194</u>
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Net change in fund balance	800,194
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Fund balance, beginning of year	<u>2,644,108</u>
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Fund balance, end of year	<u><u>\$ 3,444,302</u></u>
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The notes to the basic financial statements are an integral part of this statement.

**Roseland Fire Protection District
 Reconciliation of the Statement of Revenues, Expenditures and
 Changes in Fund Balance of the Governmental Fund to the
 Statement of Activities
 For the Period Ended April 4, 2019**

**Amounts reported for governmental activities in the statement of activities
 are different because:**

Net change in fund balance - total governmental fund	\$ 800,194
<p>Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.</p>	
Current year depreciation	(3,491)
Change in net position of governmental activities	\$ 796,703

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

Roseland Fire Protection District
Statement of Revenues, Expenditures and Changes in Fund Balance -
Budgets and Actual
General Fund
For the Period Ended April 4, 2019

	Budgeted Amounts		Actual	Variance with
Revenues	Original	Final	Amounts	Final Budget -
				Positive
				(Negative)
Property taxes	\$ 772,250	\$ 772,250	\$ 862,059	\$ 89,809
Investment earnings	4,100	4,100	104,952	100,852
Intergovernmental revenue	6,000	6,000	5,620	(380)
Miscellaneous	2,375	2,375	0	(2,375)
Total revenues	784,725	784,725	972,631	187,906
 Expenditures				
Current:				
Salaries and employee benefits	4,950	6,599	4,461	2,138
Services and supplies	412,800	411,151	167,976	243,175
Total expenditures	417,750	417,750	172,437	245,313
Excess (deficiency) of revenues over (under) expenditures	366,975	366,975	800,194	433,219
Net change in fund balance Budgetary, GAAP Basis	\$ 366,975	\$ 366,975	\$ 800,194	\$ 433,219

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

Roseland Fire Protection District
Notes to the Basic Financial Statements
April 4, 2019

I. Summary of Significant Accounting Policies

A. Reporting Entity

The Roseland Fire Protection District (District), was formed by resolution of the Board of Supervisors of the County of Sonoma on July 18, 1946 as a Fire Protection District under and pursuant to provisions of the Health and Safety Code of the State of California. The District receives fire protection, emergency medical service, rescue and hazardous materials response service from the City. These services have been provided by the Santa Rosa Fire Department to the Fire District since 1983 under a contractual agreement.

The District's station is located on Burbank Avenue, in the unincorporated area of Roseland, and is the primary fire station which serves the area. The District owns the fire station. The fire apparatus, firefighting and paramedic force assigned to the station is provided by the Santa Rosa Fire Department.

The District is governed by a five member Board of Directors, which is elected by the voters who reside within the District. On behalf of the District, the Board is responsible to manage the contract with the Santa Rosa Fire Department.

The District Board of Directors approved dissolution of the District with Annexation to the City on April 4, 2019. The District Board of Directors functioned as management for the District and were responsible for all financial records, related information and establishment and maintenance of effective internal control over financial reporting for the period July 1, 2018 to April 4, 2019. The assets and net position of the District became the property of the City.

The City became the District's successor agency, City management is responsible for all financial records, related information and establishment and maintenance of effective internal control over financial reporting from the dissolution date, April 4, 2019 and forward.

Because of the District dissolution and annexation by the City on April 4, 2019 the District financial statements are presented as of April 4, 2019 and include 9 months and 4 days of activity.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function, or segment, are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues

Roseland Fire Protection District
Notes to the Basic Financial Statements
April 4, 2019

include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or section and 2) grants and contributions that are restricted to meeting operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

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

Governmental fund financial statements 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. Taxes, interest, and charges for services are accrued when receipt occurs within 365 days of the end of the accounting period so as to be both measurable and available. Licenses, permits, fines, forfeitures, and other revenues are recorded as revenues when received in cash because they are generally not measurable until actually received. Property taxes are accrued when their receipt occurs within sixty days of the end of the accounting period. Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments are recorded only when payment is due.

D. Assets, Liabilities, and Net Position or Equity

1. Cash and Investments

In accordance with GASB Statement No. 31, *“Accounting and Financial Reporting for Certain Investments and External Investment Pools”* and GASB Statement No. 72, *“Fair Value Measurement and Application”*, investments are stated at fair value in the statement of net position and balance sheet and the corresponding changes in the fair value of investments are recognized in the year in which the change occurred. The District reports certain investments at fair value in the balance sheet and recognizes the corresponding change in the fair value of investments in the year in which the change occurred.

The District maintains a federally insured account with Exchange Bank for the purpose of keeping petty cash.

Roseland Fire Protection District
Notes to the Basic Financial Statements
April 4, 2019

2. Receivables and Payables

a. Property Taxes

The County of Sonoma is responsible for assessing, collecting and distributing property taxes in accordance with state law. Liens on real property are established January 1 for the ensuing fiscal year. The property tax is levied as of July 1 on all taxable property located in the County of Sonoma. Secured property taxes are due in two installments, on November 1 and February 1, and are delinquent after December 10 and April 10, respectively. Additionally, supplemental property taxes are levied on a pro rata basis when changes in assessed valuation occur due to sales transactions or the completion of construction.

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

On June 30, 1993, the Board of Supervisors adopted the "Teeter" Method of property tax allocation. This method allocates property taxes based on the total property tax billed. At year-end the County advances cash to each taxing jurisdiction equal to its current year delinquent property taxes. In exchange, the County receives the penalties and interest on delinquent taxes when collected. The penalties and interest are used to pay the interest cost of borrowing the cash used for the advances.

3. Capital Assets

Capital assets, which include land, buildings and improvements, and equipment, are reported in the applicable governmental activities columns in the government-wide financial statements. Capital assets are defined by the District as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Buildings and improvements and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Building and improvements	5 - 50
Vehicles and equipment	5 - 20

Roseland Fire Protection District
Notes to the Basic Financial Statements
April 4, 2019

4. Net Position

Net position is classified into three components: 1) Net investment in capital assets, 2) restricted, and 3) unrestricted. These classifications are defined as follows:

- *Net investment in capital assets* - All capital assets, including infrastructure, are grouped into one component of net position. Accumulated depreciation and outstanding balances of debt that are attributable to the acquisition, construction or improvement of these assets reduce the balance of this category.
- *Restricted net position* - Represents restrictions imposed by creditors, grantors, contributors or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.
- *Unrestricted net position* - Represents net position of the entity, not restricted for any project or other purpose.

When both restricted and unrestricted net position is available, restricted resources are used only after unrestricted resources are depleted.

5. Fund Balance

In the fund financial statements, governmental funds report fund balance using the classifications listed in *GASB Statement No. 54 Fund Balance Reporting and Governmental Fund Type Definitions*. Initial distinction is made in reporting fund balance information identifying amounts that are considered non-spendable, such as fund balance associated with inventories. Spendable fund balance for the governmental fund consists of the following classifications:

- *Restricted Fund Balance* – the portion of fund balance that can only be spent for specific purposes stipulated by constitution, external resource providers, or through enabling legislation.
- *Committed Fund Balance* – the portion of fund balance whose use is subject to formal action of the government’s highest level decision making authority. These commitments remain binding unless changed or removed by formal action of the Board as the formal authority that imposed the constraint. The underlying action that imposed, modified, or removed the limitation would need to occur no later than the close of the reporting period.
- *Assigned* – the portion of fund balance that is intended to be used by the government for specific purposes but do not meet the criteria to be classified as restricted or committed. In funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed.

Roseland Fire Protection District
Notes to the Basic Financial Statements
April 4, 2019

- *Unassigned* – the residual amount of all general fund spendable resources not contained in the other classifications.

6. 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 could differ from those estimates.

II. Stewardship, Compliance, and Accountability

A. Budgetary Information

Budgetary revenue estimates represent original estimates modified for any authorized adjustment which was contingent upon new or additional revenue sources. Budgetary expenditure amounts represent original appropriations adjusted by budget transfers and authorized appropriation adjustments made during the year. The District does not make use of encumbrance accounting when developing the budget. Therefore, budgetary amounts for the District are adopted on a generally accepted accounting principles basis.

III. Detailed Notes

A. Cash and Investments

The District follows the County’s practice of pooling cash and investments of all funds with the County Treasurer, except for a nominal amount of funds deposited annually with Exchange Bank for the payment of payroll tax remittances and monthly account service fees. Deposits with Exchange Bank are FDIC insured up to \$250,000.

Cash and investments with County Treasury	\$2,905,834
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Roseland Fire Protection District
Notes to the Basic Financial Statements
April 4, 2019

Investment in the Sonoma County Treasurer's Investment Pool

As authorized by Health and Safety Code 13854 (a) the District's cash is pooled with the Sonoma County Treasurer, who acts as a disbursing agent for the District. The fair value of the District's investment in this pool is reported in the accompanying financial statements at amounts based upon the District's pro-rata share of the fair value provided by the Treasury Pool for the entire Treasury Pool portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on accounting records maintained by the Treasury Pool, which are recorded on an amortized cost basis. Interest earned on investments pooled with the County is allocated quarterly to the appropriate fund based on its respective average daily balance for that quarter. The Treasury Oversight Committee requires an annual audit to ensure the County's Investment Portfolio is in compliance with its policy and California Government Code Section 53601.

Investment Guidelines

The District's pooled cash and investments are invested pursuant to investment policy guidelines established by the County Treasurer and approved by the Board of Supervisors. The objectives of the policy are, in order of priority: safety of capital, liquidity and maximum rate of return. The policy addresses the soundness of financial institutions in which the County will deposit funds, types of investment instruments as permitted by the California Government Code 53601, and the percentage of the portfolio that may be invested in certain instruments with longer terms to maturity.

A copy of the Treasury Pool Investment Policy is available upon request from the Sonoma County Treasurer at 585 Fiscal Drive, Suite 100, Santa Rosa, California, 95403-2871.

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value is to changes in market interest rates. As a means of limiting its exposure to fair value losses arising from rising interest rates, one of the ways that the Treasury Pool manages its exposure to interest rate risk is by purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturing evenly over time as necessary to provide the cash flow and liquidity needed for operations.

As of June 30, 2018, approximately 50 percent of the securities in the Treasury Pool had maturities of one year or less. Of the remainder, less than 1 percent had a maturity of more than five years.

Roseland Fire Protection District
Notes to the Basic Financial Statements
April 4, 2019

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The Treasury Pool does not have a rating provided by a nationally recognized statistical rating organization.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the Treasury Pool's Investment Policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits and securities lending transactions:

- The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law. The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies.
- The California Government Code limits the total of all securities lending transactions to 20% of the fair value of the investment portfolio.

With respect to investments, custodial credit risk generally applies only to direct investments in marketable securities. Custodial credit risk does not apply to a local government's indirect investment in securities through the use of mutual funds or government investment pools (such as the Treasury Pool).

Concentration of Credit Risk

The investment policy of the County contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. For a listing of investments in any one issuer (other than U.S. Treasury securities, mutual funds, or external investment pools) that represent 5% or more of total County investments, refer to the 2018 Sonoma County Comprehensive Annual Financial Report.

Roseland Fire Protection District
Notes to the Basic Financial Statements
April 4, 2019

B. Capital assets

Capital asset activity for the period ended April 4, 2019 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Ending Balance</u>
Capital assets, not being depreciated:				
Land	\$ 10,000	\$ -	\$ -	\$ 10,000
Total capital assets, not being depreciated	<u>10,000</u>	<u>-</u>	<u>-</u>	<u>10,000</u>
Capital assets, being depreciated:				
Buildings and improvements	220,411	-	-	220,411
Equipment	<u>19,807</u>	<u>-</u>	<u>-</u>	<u>19,807</u>
Total capital assets, being depreciated	<u>240,218</u>	<u>-</u>	<u>-</u>	<u>240,218</u>
Less accumulated depreciation for:				
Buildings and improvements	<u>(178,799)</u>	<u>(3,491)</u>	<u>-</u>	<u>(182,290)</u>
Total accumulated depreciation	<u>(178,799)</u>	<u>(3,491)</u>	<u>-</u>	<u>(182,290)</u>
Total capital assets, being depreciated, net	<u>61,419</u>	<u>(3,491)</u>	<u>-</u>	<u>57,928</u>
Capital assets, net	<u>\$ 71,419</u>	<u>\$ (3,491)</u>	<u>\$ -</u>	<u>\$ 67,928</u>

Governmental activities:

Public safety - fire protection

\$ 3,491

Roseland Fire Protection District
Notes to the Basic Financial Statements
April 4, 2019

IV. Other Information

A. Risk Management

The District receives automobile and general liability coverage as a member of the Fire Agencies Insurance Risk Authority. The District is also a member of the Fire Districts Association of California-Fire Association Self Insurance System through which it receives workers' compensation coverage.

As a member of a public entity risk pool, the District is responsible for appointing an employee as a liaison between the District and the system, implementing all policies of the system, promptly paying all contributions, and cooperating with the system and any insurer of the system. The system is responsible for providing insurance coverage as agreed upon, assisting the District with implementation, providing claims adjusting and defense of any civil action brought against an officer of the system.

B. Implementation of Governmental Accounting Standards Board (GASB) Statements

The requirements of the following GASB Statements are effective for the purpose of implementation, as noted, for the period ending April 4, 2019:

GASB Statement No. 83, *Certain Asset Retirement Obligations*. The primary objective of this Statement is to enhance comparability of financial statements among governments by establishing uniform criteria for governments to recognize and measure certain asset retirement obligations. Effective FY 2018-19. The District did not have any circumstances applicable during the period ended April 4, 2019.

GASB Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*. The objective of this Statement is to increase requirements on information that is disclosed in the notes to the financial statements related to debt, including direct borrowings and direct placements. Requires additional information related to debt be disclosed in notes to the financial statements. Effective FY 2018-19. The District did not have any circumstances applicable during the period ended April 4, 2019.

GASB Statement No. 90, *Majority Equity Interests-amendment of GASB Statement No. 14 and No. 61*. The Statement modifies previous guidance for reporting a government's majority equity interests in legally separate organizations. In addition, provides guidance for reporting a component unit if the government acquires a 100 percent equity interest in that component unit. Effective FY 2018-19. The District did not have any circumstances applicable during the period ended April 4, 2019.

**Roseland Fire Protection District
Roster of Board Members**

As of April 4, 2019, the District Board consisted of the following members:

<u>Directors</u>	<u>Office</u>	<u>Term Expires</u>
Renee Milligan	Chair	April, 2019
Alice Petty-Hannum.....	Director	April, 2019
Sandra Bassignani	Director	April, 2019
Vacant		
Vacant		

Regular Meetings:

The regular meeting of the Board of Directors is held at 5:00 P.M. on the second Monday of each month at the Roseland Fire Station, 830 Burbank Avenue, Santa Rosa, CA (707) 994-0315.