

**MOSQUITO
FIRE PROTECTION DISTRICT**

**FINANCIAL STATEMENTS
AND INDEPENDENT AUDITOR'S REPORT
for the year ended June 30, 2022**

ROBERT W. JOHNSON
Certified Public Accountant

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Robert W. Johnson
an accountancy corporation

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

INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinions

We have audited 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, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the major fund and the aggregate remaining fund information (Development Fees Fund) of Mosquito Fire Protection District as of June 30, 2022, and the respective changes in financial position and the budgetary comparison for the General Fund and Development Fees Fund for the year then ended, in accordance with accounting principles generally accepted in the United States of America, as well as accounting systems prescribed by the California State Controller's Office and State Regulations governing Special Districts.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for

the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Mosquito Fire Protection District's ability to continue as a going concern for twelve months after the date that financial statements are issued.

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

Required Supplementary Information

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise Mosquito Fire Protection District's basic financial statements. The accompanying supplementary information are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the accompanying supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

 Robert W. Johnson, An Accounting Corporation

Citrus Heights, California
November 30, 2022

MOSQUITO FIRE PROTECTION DISTRICT
STATEMENT OF NET POSITION AND GOVERNMENTAL FUND BALANCE SHEET
June 30, 2022

ASSETS	General <u>Fund</u>	Development <u>Fees</u>	<u>Adjustments</u>	Statement of <u>Net Position</u>
Cash with County (Note 3)	\$ 477,239	\$ 32,879	\$ -	\$ 510,118
Accounts receivable	47,805	-	-	47,805
Prepays	-	-	-	-
Capital assets (Note 4)	-	-	819,906	819,906
Less, accumulated depreciation	<u>-</u>	<u>-</u>	<u>(638,625)</u>	<u>(638,625)</u>
Total assets	<u>\$ 525,044</u>	<u>\$ 32,879</u>	<u>\$ 181,281</u>	<u>\$ 739,204</u>
LIABILITIES				
Accounts payable	\$ 6,355	\$ -	\$ -	\$ 6,355
Salaries and benefits payable	14,467	-	-	14,467
Compensated absences	<u>2,012</u>	<u>-</u>	<u>-</u>	<u>2,012</u>
Total liabilities	<u>22,834</u>	<u>-</u>	<u>-</u>	<u>22,834</u>
FUND BALANCES/NET POSITION				
Fund balances (Note 5):				
Restricted	-	32,879	(32,879)	-
Committed	394,539	-	(394,539)	-
Unassigned	<u>107,671</u>	<u>-</u>	<u>(107,671)</u>	<u>-</u>
Total fund balances	<u>502,210</u>	<u>32,879</u>	<u>(535,089)</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 525,044</u>	<u>\$ 32,879</u>		
Net position (Note 5):				
Net investment in capital assets			181,281	181,281
Restricted			32,879	32,879
Unrestricted			<u>502,210</u>	<u>502,210</u>
Total net position			<u>\$ 716,370</u>	<u>\$ 716,370</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, 2022

	<u>General Fund</u>	<u>Development Fees</u>	<u>Adjustments</u>	<u>Statement of Activities</u>
Program expenditures/expenses:				
Services and supplies	\$ 313,113	\$ 140	\$ -	\$ 313,253
Salaries and benefits	599,865	-	-	599,865
Capital outlay	22,640	-	(22,640)	-
Depreciation	<u>-</u>	<u>-</u>	<u>38,377</u>	<u>38,377</u>
Total program expenditures/expenses	<u>935,618</u>	<u>140</u>	<u>15,737</u>	<u>951,495</u>
Program revenues:				
Paid fire revenue	<u>276,524</u>	<u>-</u>	<u>-</u>	<u>276,524</u>
Total program revenues	<u>276,524</u>	<u>-</u>	<u>-</u>	<u>276,524</u>
General revenues:				
Taxes	359,915	-	-	359,915
Development fees	-	14,018	-	14,018
Interest	1,672	118	-	1,790
Grant	196,963	-	-	196,963
Other	<u>52,638</u>	<u>-</u>	<u>-</u>	<u>52,638</u>
Total general revenues	<u>611,188</u>	<u>14,136</u>	<u>-</u>	<u>625,324</u>
Excess of revenues (expenditures)/ change in net position	(47,906)	13,996	(15,737)	(49,647)
Fund balances:				
Beginning	<u>550,116</u>	<u>18,883</u>	<u>197,018</u>	<u>766,017</u>
Ending	<u>\$ 502,210</u>	<u>\$ 32,879</u>	<u>\$ 181,281</u>	<u>\$ 716,370</u>

See notes to financial statements

MOSQUITO FIRE PROTECTION DISTRICT
STATEMENT OF REVENUES AND EXPENDITURES
COMPARED TO BUDGET
for the year ended June 30, 2022

	General Fund		
	Budget	Actual	Favorable/ (Unfavorable)
Revenues:			
General tax revenue	\$ 174,576	\$ 171,913	\$(2,663)
Special tax	188,700	188,002	(698)
Development fees	-	-	-
Interest	6,000	1,672	(4,328)
Other	<u>539,410</u>	<u>526,125</u>	<u>(13,285)</u>
Total revenues	<u>908,686</u>	<u>887,712</u>	<u>(20,974)</u>
Expenditures:			
Services and supplies	337,937	313,113	24,824
Salaries and benefits	619,142	599,865	19,277
Debt service	-	-	-
Contingencies	27,326	-	27,326
Capital outlay	<u>63,787</u>	<u>22,640</u>	<u>41,147</u>
Total expenditures	<u>1,048,192</u>	<u>935,618</u>	<u>112,574</u>
Excess revenues (expenditures)	<u>\$(139,506)</u>	<u>\$(47,906)</u>	<u>\$ 91,600</u>

See notes to financial statements

Development Fees

<u>Budget</u>	<u>Actual</u>	<u>Favorable/ (Unfavorable)</u>
\$ -	\$ -	\$ -
-	-	-
-	14,018	14,018
-	118	118
<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>14,136</u>	<u>14,136</u>
-	140	(140)
-	-	-
-	-	-
-	-	-
<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>140</u>	<u>(140)</u>
<u>\$ -</u>	<u>\$ 13,996</u>	<u>\$ 13,996</u>

MOSQUITO FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
for the year ended June 30, 2022

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 basic 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 government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recognized when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the District gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes and assessments, grants, and donations. Under the accrual basis, revenue from property taxes and assessments are recognized in the fiscal year for which they are levied. Revenues from grants, and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

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. Property taxes and assessments, interest, grants, and charges for services are accrued when their receipt occurs within thirty days after the end of the fiscal year.

MOSQUITO FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended June 30, 2022

2. Summary of Significant Accounting Policies, continued:

Measurement Focus and Basis of Accounting, continued

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 asset acquisitions are reported as expenditures in governmental funds. Proceeds of governmental long-term debt and acquisitions under capital leases are reported as other financing sources.

The District has combined the statements of net position and the statement of activities, with the balance sheet and the statement of revenues, expenditures, and changes in fund balances, into two statements, the statement of net position and governmental funds balance sheet and the statement of activities and governmental fund revenues, expenditures, and changes in fund balances, for simplicity.

Government-wide Financial Statements

The Statement of net position and statement of activities display information about the primary activities of the District. These statements include the financial activities of the overall District.

The statement of activities present direct expenses and program revenues for each function of the District's governmental activities. Direct expenses are those that are specifically associated with a program, and are clearly identifiable to a particular function. Program revenues include 1) charges for services and 2) grant and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements

The fund financial statements, governmental funds balance sheet and governmental fund revenues, expenditures, budgetary comparison, and changes in fund balances, provide information about the District's funds, which include only governmental funds.

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.

Development Fees Fund is used to account for the collection of development fees. These fees cannot be used for daily operations, but must be used to expand the District's fire protection

MOSQUITO FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended June 30, 2022

2. Summary of Significant Accounting Policies, continued:

Fund Financial Statements, continued

facilities and equipment in order to sustain the current level of service for residential and commercial growth created by new development.

The financial transactions of the District are reported in an individual fund in the fund financial statements. The fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, reserves, fund equity, revenues and expenditures.

Capital Assets

Capital assets are recorded at historical cost if purchased or constructed. 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 and Investments

The District maintains cash balances with the Treasurer of El Dorado County in interest-bearing pooled investment accounts. Investments made by the County are regulated by the California Government Code and by the County's investment policy.

Compensated Absences

Vested or accumulated vacation that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability. Sick pay is not vested.

MOSQUITO FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended June 30, 2022

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, 2022

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.

MOSQUITO FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended June 30, 2022

3. Cash and Investments:

Cash with County consists of:

	Balance June 30, <u>2022</u>
General	\$ 477,239
Development fees	<u>32,879</u>
	<u>\$ 510,118</u>

The District maintains its funds in the County of El Dorado Pooled Investment Fund for the purpose of increasing interest earnings through pooled investment activities. Interest earned on the investment pool is allocated monthly. The El Dorado County Pooled Investment Fund is a pooled investment fund program governed by the County which monitors and reviews the management of public funds maintained in the investment pool in accordance with the County investment policy and California Government Code Section 53648 et. seq. Required disclosure information regarding categorization of investments and other deposit and investment risk disclosures can be found in the County's financial statements.

4. Capital Assets:

Changes in capital assets for the year ended June 30, 2022 are as follows:

	<u>Balance,</u> <u>7/1/21</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance,</u> <u>6/30/22</u>
Vehicles	\$ 555,680	\$ 5,000	\$ -	\$ 560,680
Buildings	180,762	17,640	-	198,402
Office furniture	8,929	-	-	8,929
Machinery and equipment	<u>51,895</u>	<u>-</u>	<u>-</u>	<u>51,895</u>
	<u>\$ 797,266</u>	<u>\$ 22,640</u>	<u>\$ -</u>	<u>\$ 819,906</u>

MOSQUITO FIRE PROTECTION DISTRICT
 NOTES TO FINANCIAL STATEMENTS, continued
 for the year ended June 30, 2022

5. Equity:

General fund:

Total fund balances consist of:

Restricted for:

Developer fees reserve		\$ 32,879
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Committed for:

General reserve	\$ 148,771	
Misc. reserve	245,268	
Petty cash	500	

394,539

Unassigned:

107,671

\$ 535,089

Statement of net position:

Total net position consist of:

Net investment in capital assets		\$ 181,281
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Restricted:

Developer fees reserve		32,879
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Unrestricted:

Board designated:

General reserve	\$ 148,771	
Misc. reserve	245,268	
Petty cash	500	

394,539

Undesignated:

107,671

502,210

\$ 716,370

MOSQUITO FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended June 30, 2022

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 \$29 for 2022.

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 2022 fiscal year, the District purchased certain commercial insurance coverages to provide for these risks.

8. Subsequent Events:

Management has evaluated subsequent events through November 30, 2022, the date these June 30, 2022 financial statements were available to be issued.

9. Grants:

The District participated in the following grants for the June 30, 2022 fiscal year.

The FEMA SAFER Recruitment and Retention Grant (RR) was awarded in 2019 for \$698,618. It is a four-year grant for the purpose of recruiting, training and equipping volunteer firefighters to provide adequate additional staffing for the District. The grant provides money for specialized training, firefighter academies, EMT training, safety equipment, uniforms, stipend pay for shift coverage and response to emergencies. A one-year extension of the grant was approved by FEMA due to the pandemic. The grant expires in late 2023 and an extension request will be submitted. The District has retained a grant writing consultant and will seek new FEMA grants for FY 23/24.

MOSQUITO FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended June 30, 2022

9. Grants, continued:

The FEMA Assistance to Firefighters Grant (AFG), a 3-year grant, approved in 2018. There was a one-year Covid extension. The grant expires in March 2022. The grant amount is \$172,000 and provides various levels of training for firefighters, including paramedic school, EMT training and firefighter academy. For the paramedic portion of the grant, the District was able to receive reimbursement for filling back shifts of the employee who was in school. There was \$95,000 in residual grant money which will be spent for needed vehicle extrication equipment, hose and other firefighting equipment approved by FEMA.

SUPPLEMENTAL DATA

MOSQUITO FIRE PROTECTION DISTRICT
PRINCIPAL OFFICIALS

Board of Directors:

James Young	President
Wayne Gregson	Vice-President
Linnea Ugglá	
Megan Holmsky	
Don Stever	

Staff:

Jack Rosevear	Fire Chief
Morgan Lugo	Captain
Sharlyn Fields	Admin. - District Board Clerk

MOSQUITO FIRE PROTECTION DISTRICT
SCHEDULE OF EXPENDITURES
COMPARED TO BUDGET
GENERAL FUND
for the year ended June 30, 2022

	<u>Budget</u>	<u>Actual</u>	<u>Favorable/ (Unfavorable)</u>
Permanent employees	\$ 163,561	\$ 132,424	\$ 31,137
Temporary employees	78,015	67,117	10,898
Overtime	70,000	99,779	(29,779)
Other compensation	159,423	168,708	(9,285)
Retirement	4,867	29	4,838
Payroll taxes	48,509	38,981	9,528
Health insurance	9,000	8,250	750
Workers compensation	84,681	83,491	1,190
Deferred compensation	1,086	1,086	-
Fire turnouts	50,000	35,020	14,980
Uniforms	12,000	16,236	(4,236)
Communications	8,000	10,774	(2,774)
Food	260	259	1
Household	1,000	1,047	(47)
Utilities	11,900	10,680	1,220
Insurance	33,685	33,685	-
Maintenance-equipment	4,100	2,233	1,867
Maintenance-vehicles	28,121	13,286	14,835
Maintenance-buildings/grounds	8,300	5,612	2,688
Medical supplies	13,500	1,906	11,594
Memberships	2,250	1,691	559
Office	2,500	2,722	(222)
Postage	390	238	152
Software	2,500	4,641	(2,141)
Printing and subscriptions	200	-	200
Prof. and specialized services	6,000	6,732	(732)
Audit and accounting	7,000	7,322	(322)
Legal	39,437	38,035	1,402
Edc Dept. El Dorado County	5,005	306	4,699
Publication and legal notices	400	514	(114)

MOSQUITO FIRE PROTECTION DISTRICT
SCHEDULE OF EXPENDITURES, continued
COMPARED TO BUDGET
GENERAL FUND
for the year ended June 30, 2022

	<u>Budget</u>	<u>Actual</u>	<u>Favorable/ (Unfavorable)</u>
Equip: small tools and instruments	\$ 12,912	\$ 34,108	\$(21,196)
Special department	37,438	19,520	17,918
Educational materials	5,510	37	5,473
Fire and safety supplies	4,000	4,377	(377)
Staff development	17,618	23,638	(6,020)
Transportation and travel	5,318	4,088	1,230
Fuel purchases	18,593	23,310	(4,717)
Donated supplies	-	11,096	(11,096)
Fixed assets	63,787	22,640	41,147
Contingencies	<u>27,326</u>	<u>-</u>	<u>27,326</u>
	<u>\$1,048,192</u>	<u>\$ 935,618</u>	<u>\$ 112,574</u>

