

## Orange County Fire Authority Foundation Special Meeting Agenda Wednesday, April 28, 2021

12 noon (Lunch will be served)

Orange County Fire Authority Regional Fire Operations and Training Center Room AE117 1 Fire Authority Road Irvine, California 92602

> Doug Davert, Chair Vacant, Vice Chair Sherri Butterfield, Director Chris Lowe, Director Al Murray, Director Thomas Wilson, Director Brian Fennessy, CEO Jim Ruane, CFO Vacant, Secretary

This Agenda contains a brief general description of each item to be considered. Except as otherwise provided by law, no action or discussion shall be taken on any item not appearing on the following Agenda. Unless legally privileged, all supporting documents, including staff reports, and any writings or documents provided to a majority of the Board of Directors after the posting of this agenda are available for review at the Orange County Fire Authority Regional Fire Operations & Training Center, 1 Fire Authority Road, Irvine, CA 92602 or you may contact the Clerk of the Authority at (714) 573-6040 Monday through Thursday, and every other Friday from 8 a.m. to 5 p.m. and available online at <a href="https://www.ocfa.org/aboutus/OCFAFoundation.aspx">https://www.ocfa.org/aboutus/OCFAFoundation.aspx</a>

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In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, you should contact the Clerk of the Authority at (714) 573-6040 and identify the need and the requested modification or accommodation. Please notify us as soon as is feasible, however 48 hours prior to the meeting is appreciated to enable the Authority to make reasonable arrangements to assure accessibility to the meeting.

#### NOTICE REGARDING PUBLIC PARTICIPATION DURING COVID-19 EMERGENCY

During the Statewide COVID-19 Emergency, the public is not permitted to convene in person for this public meeting. However, the public may still view and comment on the meeting as follows:

• To watch the meeting online, please go to website at <u>www.OCFA.org</u>

• To submit an e-comment, please email to <a href="https://www.email.com">PublicComments@ocfa.org</a>

You may comment on items on the agenda or not on the agenda. Your comments will be forwarded electronically and immediately to the members of the Board. Comments related to a particular agenda item will only be considered prior to the close of public comments on that item.

## CALL TO ORDER

## PLEDGE OF ALLEGIANCE

## **ROLL CALL**

## **PUBLIC COMMENTS**

#### 1. MINUTES

A. Minutes from the OCFA Foundation Board of Directors Regular Meeting held on August 21, 2019

Submitted by: Foundation Secretary

Recommended Action: Approve as submitted.

#### 2. NEW BUSINESS

### A. 1. Appointment of Foundation Secretary

Submitted by: Jim Ruane, Chief Financial Officer

Recommended Action: Consideration of appointment of Maria D. Huizar as Secretary of the Foundation to fill vacancy created by retirement of former OCFA Foundation Secretary Sherry Wentz, and call for a vote of the Board.

#### A. 2. Election of Foundation Vice Chair Submitted by: Jim Ruane, Chief Financial Officer

Recommendation Action: Accept nominations for the position of Vice Chair and call for a vote of the Board.

# **B.** Annual Financial Reports and Audited Financial Statements for Fiscal Years Ending June 30, 2019 (Attachment 1)

Submitted by: Jim Ruane, Chief Financial Officer

Recommended Action:

Receive and approve the Fiscal Year End statement and related audit reports for Fiscal Years 2018/19.

# C. Annual Financial Reports and Audited Financial Statements for Fiscal Years Ending June 30, 2020 (Attachment 2)

Submitted by: Tammie Pickens, Sr. Accountant

Recommended Action: Receive and approve the Fiscal Year End statement and related audit reports for Fiscal Year 2019/20.

#### **D. Financial Update on Foundation Supported Activity (Attachment 3)** Submitted by: Jim Ruane, Chief Financial Officer; Sophia Champieux, OCFA Public Relations

**Recommended Action:** 

Receive and approve the oral report, and approve staff recommendation that the Foundation should continue to provide financial support for the programs.

#### E. Repayment of OCFA Seed Funds

Submitted by: Jim Ruane, Chief Financial Officer

Recommended Action: Direct the Chief Financial Officer to repay the \$50,000 seed money provided to the Foundation by OCFA.

#### **F.** Donations for Injured Firefighters

Submitted by: Jim Ruane, Chief Financial Officer

**Recommended Action:** 

Direct OCFA staff to disburse \$5,188 received by the Foundation, and any future donations, on behalf of the injured firefighters to the Local 3631 Trust fund.

## G. Hiring of External Financial Firm

Submitted by: Jim Ruane, Chief Financial Officer

Recommended Action:

At the direction of the Chief Financial Officer and Chair of the Board, direct the Chair and Chief Financial Officer to:

- (1) Prepare and issue a Request for Proposals (RFP) for professional services as necessary to meet the ongoing financial management and reporting needs of the Foundation,
- (2) Authorize the Chair or designee(s), Chief Financial Officer or designee(s), Chief Executive Officer or designee(s), to award a professional services contract to the bidder deemed most responsive to the RFP, for an initial period of one year, and total contract term not to exceed five years, and
- (3) Direct the Chief Financial Officer to update the Board upon completion of the RFP process

#### H. Foundation Website Update

Submitted by: Jim Ruane, Chief Financial Officer

Recommended Action: Authorize staff to select a firm to update the Foundation website for a cost not to exceed \$10,000

#### I. Consider Changes to Bylaws

Submitted by: Jim Ruane, Chief Financial Officer

Recommended Action: Consider changes to the Foundation bylaws to allow donations to support individuals.

#### 3. OLD BUSINESS

None

## FOUNDATION MEMBER COMMENTS

**ADJOURNMENT** - The next regular meeting of the Orange County Fire Authority Foundation is scheduled for Thursday, January 20, 2022, at 12 noon.

## **AFFIDAVIT OF POSTING**

I hereby certify under penalty of perjury and as required by the State of California, Government Code § 54954.2(a), that the foregoing Agenda was posted in the lobby and front gate public display case of the Orange County Fire Authority, Regional Fire Operations and Training Center, 1 Fire Authority Road, Irvine, CA, not less than 72 hours prior to the meeting.

Maria D. Huizar, CMC Clerk of the Authority



## **Orange County Fire Authority Foundation**

**Special Meeting Minutes** 

Wednesday, August 21, 2019 12 noon

Orange County Fire Authority Regional Fire Operations and Training Center Room AE117 1 Fire Authority Road Irvine, California 92602

> Doug Davert, Chair Al Murray, Vice Chair Sherri Butterfield, Director Chris Lowe, Director Thomas Wilson, Director Brian Fennessy, CEO Jim Ruane, CFO Sherry A.F. Wentz, Secretary

## CALL TO ORDER

The meeting was called to order at 12:00 noon.

## PLEDGE OF ALLEGIANCE

Director Wilson led the Foundation in the Pledge of Allegiance.

## **ROLL CALL**

Vice Chair Murray was absent.

## **PUBLIC COMMENTS**

The public offered no comments.

## 1. MINUTES

# Minutes from the OCFA Foundation Board of Directors Special Meeting held on January 24, 2019

On motion of Director Lowe and seconded by Director Butterfield, the Board by unanimous vote of those present approved the Minutes, as submitted.

## 2. NEW BUSINESS

## A. Acceptance ad Allocationof Donations/Grants

OCFA General Accounting Manager Tammie Pickens presented the oral report.

On motion of Director Lowe and seconded by Director Butterfield, the Board by unanimous vote of those present:

1. Received the oral report.

2. Approved and authorized the Foundation Chair and Chief Financial Officer to accept donations and grants on behalf of the Foundation until the next regular or special board meeting occurs.

3. Approved and authorized the Foundation Chair and Chief Financial Officer to allocated unrestricted donated funds to various programs and projects supported by the Foundation.

**B.** Increase Foundation Chief Financial Officer's Ability to Expend Funds

Chief Financial Officer Jim Ruane presented the oral report.

On motion of Director Butterfield and seconded by Director Lowe, the Board by unanimous vote of those present:

1. Receive the oral report.

2. Approve and authorize the Chief Financial Officer's authority to expend Foundation funds from \$5,000 to \$10,000, with the approval of the Foundation Chair, to meet the overall intent of the Foundation's mission.

**C. Registration of the OCFA Foundation Trademark with the Secretary of State** Foundation Sherry Wentz presented the oral report.

On motion of Director Butterfield and seconded by Director Wilson, the Board by unanimous vote of those present:

- 1. Received the oral report.
- 2. Approved and authorized the Foundation Secretary to register the OCFA Foundation Trademark with the Secretary of State.

## 3. OLD BUSINESS

## A. Best and Bravest Annual Recognition Update

Chief Financial Officer Jim Ruane provided an oral update of the proposed project.

On motion of Director Wilson and seconded by Director Butterfield, the Board by unanimous vote of those present:

- 1. Received the oral update.
- 2. Approved and authorized the Foundation Chair and Chief Financial Officer to use Foundation funds toward security deposits, progress payments and other expenses related to the Best and Bravest event to be held at the Irvine Marriott on Feb 7, 2020.

## **B.** September 11 Memorial Update

Jim Ruane, Chief Financial Officer, introduced Corporate Communications Director Colleen Windsor who provided an oral update on the September 11 Memorial project.

On motion of Director Butterfield and seconded by Director Wilson, the Board by unanimous vote of those present received the oral update.

## FOUNDATION MEMBERS COMMENTS

Director Butterfield was delighted with the direction and progress of the September 11 Memorial project. She provided copies of <u>OC Realtor</u> to share an article on drowning prevention.

Director Lowe suggested to reach out to firefighters who may have provided service during September 11 to share their perspective as part of the September 11 Memorial unveiling event.

Chair Davert thanked everyone for their participation during the Foundation's meeting.

## ADJOURNMENT

Chair Davert adjourned the meeting at 12:30 p.m. The next regular meeting of the Orange County Fire Authority Foundation Board of Directors is scheduled for January 23, 2020, at 9:00 a.m.

<u>/s/ Sherry A.F. Wentz</u> Sherry A.F. Wentz, CMC Foundation Secretary

## DISCUSSION CALENDAR - AGENDA ITEM NO. 2B OCFAF BOARD OF DIRECTORS MEETING April 28, 2021

## TO: Board of Directors, Orange County Fire Authority Foundation

FROM: Jim Ruane, Chief Financial Officer (OCFA Foundation)

Tammie Pickens, General Accounting Manager (OCFA)

#### SUBJECT: Annual Financial Report and Audited Financial Statements for the Fiscal Year Ending June 30, 2019

#### Summary:

This agenda item is submitted to provide the Foundation's annual financial report for the period ending June 30, 2019, and its audited Financial Statements and related audit reports for Fiscal Year 2018/19.

#### Recommended Action:

Receive and approve the June 2019 Annual Financial Report, and the Financial Statements and related audit reports for Fiscal Year 2018/19.

Background:

## Annual Financial Report:

The June 2019 Annual Financial Report provides information regarding the financial status of the Foundation (Attachment 1), as well as transactions by program that occurred during Fiscal Year 2018/19 (Attachment 2). This report is intended to provide the Foundation's Board with greater transactional detail than is required to be reported in the audited financial statements.

#### Net Assets Without Donor Restrictions:

During the period, the Foundation received general donations totaling \$28,293, and incurred administrative expenses totaling \$1,670 for the post office box, website license, state filing fees, and food for the annual meeting and OCFA holiday luncheon. As of June 30, 2019, net assets without donor restrictions totaled \$110,599.

#### Net Assets With Donor Restrictions:

During the period, the Foundation received donations and other revenues for specific programs totaling \$28,908 and incurred program expenses totaling \$50,632. Net assets with donor restrictions totaled \$33,525 as of June 30, 2019. A detailed list of all transactions for the twelve-month period is provided as Attachment 2. Most activity for the period pertained to the Fire Exploring Academy, Girls Empowerment Camp, Spark of Love, and Other Community Risk Reduction Programs (Cancer Awareness, Canyon Fire Relief), as shown in the chart below.



## Major Donor(s)

The Foundation receives its revenues from a variety of individuals and organizations. Most donations from individual members of the public are received via the OCFA's website or customer satisfaction surveys processed by the Clerk of the Authority. Major donors who contributed a combined total of \$2,000 or more during Fiscal Year 2018/19 included the following:

Major Donors	Without Donor Restrictions	With Donor Restrictions	Total
w		with Donor Restrictions	
Applied Medical	\$5,000		\$5,000
Ambulance Association			
of Orange County		\$2,000 (Girls Empowerment Camp)	\$2,000
Crossroad Exchange			
Club of Orange County	\$1,500	\$1,500 (Best & Bravest Event)	\$3,000
Edison International		\$5,000 (Fire Exploring Academy)	\$5,000
OCFA Benevolent		\$500 (Spark of Love)	
Association		\$2,500 (Fire Exploring Academy)	\$3,000
OCFA Employees		\$4,702 (Fire Exploring Academy)	
(combined)		\$312 (911 Memorial)	\$5,014
Robinson Pharma	\$5,000		\$5,000

## In-Kind Donations:

In-kind donations of goods and professional services are reported in the Foundation's annual audited financial statements at their estimated fair value, along with an off-setting expense of an equal amount. In-kind donations for Fiscal Year 2018/19 totaled \$268,600 and are summarized below:

Donor	Description	Received	Program	Total
Various career				
and reserve	3,280 firefighter instructor	7/15/2018 -	Fire Exploring	
firefighters	hours (FEA No. 20)	7/21/2018	Academy	\$173,840
			Smoke Alarm	
Kidde	4,000 smoke alarms	10/2/2018	Outreach Program	94,760
Total Fiscal Year	2018/19 in-kind donations	<u>.</u>	·	\$268,600

## Audited Financial Statements and Related Reports:

Lance, Soll & Lunghard, LLP, a firm of Certified Public Accountants, performed the Foundation's annual financial audit for Fiscal Year 2018/19, in conjunction with fieldwork for the overall audit of the Orange County Fire Authority. Their audit was performed in accordance with generally accepted auditing standards (GAAS), which require that the audit be planned and performed to obtain reasonable assurance that the Financial Statements are free of material misstatements.

The Foundation is reported as a discrete component unit (a separate column) within OCFA's Financial Statements, because the nature and significance of its relationship with the OCFA is such that its exclusion would cause the OCFA's Financial Statements to be misleading or incomplete. Separate, "stand-alone" Financial Statements have also been prepared for the Foundation (Attachment 3), and reflect only the activities of the Foundation. The auditors have provided an "unmodified" or "clean" opinion on the Foundation's stand-alone Financial Statements for the year ended June 30, 2019, stating that they are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America (GAAP). The have also issued a separate Report on Internal Control Over Financial Reporting and on Compliance and Other Matters, which identified no deficiencies in internal control relating to the Foundation (Attachment 4).

Professional standards require the auditors to communicate certain information pertaining to the audit directly to those charged with the Foundation's governance, including the following areas:

- Qualitative Aspects of Accounting Practices
- Difficulties Encountered in Performing the Audit
- Corrected and Uncorrected Misstatements
- Disagreements with Management
- Management Representations
- Management Consultations with Other Independent Accountants
- Other Audit Findings or Issues

Each of the required communication areas is described in detail in the Auditor Communication Letter (see Attachment 5).

## Tax Exempt Status Maintenance

To maintain the tax-exempt status, the Foundation is required to file the following financial documents by the due dates indicated. The Chief Financial Officer of the Foundation is responsible for maintaining the following list of required filings:

			Last	
Agency	Document	Frequency	Completed	Next Due Date
Attorney General –	RRF-1	Annually	10/10/2019	11/15/2020
Registry of Charitable		_	(FY 2018/19)	(FY 2019/20)
Trusts				
Internal Revenue	Form 990, 990-EZ,	Annually	10/10/2019	11/15/2020
Service	or 990-N	_	(FY 2018/19)	(FY 2019/20)
Franchise Tax Board	Form 199 or 199-	Annually	10/10/2019	11/15/2020
	N		(FY 2018/19)	(FY 2019/20)

Fiscal Impact: None

<u>Contact for Further Information:</u> Tammie Pickens, OCFA General Accounting Manager <u>TammiePickens@ocfa.org</u> (714) 573-6320

Jim Ruane, OCFAF Chief Financial Officer JimRuane@ocfa.org (714) 573-6801

Attachments:

- A. Annual Financial Report June 2019
- B. Transactions by Program Twelve Months Ending June 30, 2019
- C. Audited Financial Statements Year ended June 30, 2019
- D. Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Year ended June 30, 2019
- E. Auditor Communication Letter Year ended June 30, 2019

## **ORANGE COUNTY FIRE AUTHORITY FOUNDATION** *Annual Financial Report - June 2019*

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Statement of Financial Position As of June 30, 2019           Assets:         Cash and cash equivalents Prepaid expenses and other assets         \$ 105,579.80         \$ 33,524.81         \$ 139,104.61           Prepaid expenses and other assets         103.53         -         103.53         -         103.53           Property and equipment, net of accumulated depreciation         14,314.59         -         14,314.59           Total assets         \$ 119,997.92         \$ 33,524.81         \$ 153,522.73           Liabilities:         Accounts payable         \$ 8,198.97         \$ -         \$ 9,398.97           Accounts payable         \$ 8,198.97         \$ -         \$ 9,398.97           Net Assets:         \$ 110,598.95         \$ -         \$ 110,598.95           With out ornor restrictions         \$ 110,598.95         \$ -         \$ 110,598.95           With donor restrictions         \$ 110,598.95         \$ 33,524.81         \$ 33,524.81         \$ 33,524.81           Total net assets         \$ 110,598.95         \$ 33,524.81         \$ 135,522.73           Support and revenues:         \$ 110,598.95         \$ 33,524.81         \$ 144,123.76           Contributions         \$ 28,293.15         \$ 19,458.48         \$ 47,751.63           Other revenue         -         9,450.00 <td></td> <td>Donor</td> <td>With Donor</td> <td></td>		Donor	With Donor	
As of June 30, 2019           Assets:         Cash and cash equivalents Prepaid expenses and other assets Property and equipment, net of accumulated depreciation Total assets         \$ 105,579,80         \$ 33,524,81         \$ 139,104.61           103,53         -         103,53         -         103,53           Property and equipment, net of accumulated depreciation Total assets         14,314,59         -         14,314,59           Liabilities:         \$ 119,997,92         \$ 33,524,81         \$ 153,522,73           Liabilities:         \$ 9,398,97         \$ -         \$ 9,398,97           Accounts payable         \$ 8,198,97         \$ -         \$ 9,398,97           Net Assets:         \$ 110,598,95         \$ -         \$ 110,598,95           With donor restrictions         \$ 110,598,95         \$ 33,524,81         \$ 144,123,76           Total net assets         \$ 110,598,95         \$ 33,524,81         \$ 144,123,76           Total net assets         \$ 110,598,95         \$ 33,524,81         \$ 144,123,76           Charge in net assets:         \$ 110,598,95         \$ 33,524,81         \$ 153,522,73           Charge in net assets:         \$ 119,997,92         \$ 33,524,81         \$ 153,522,73           Charge in net assets:         \$ 110,598,95         \$ 33,524,81         \$ 153,522,73		Restrictions	Restrictions	Total
Cash and cash equivalents       \$ 105,579.80       \$ 33,524.81       \$ 139,104.61         Prepaid expenses and other assets       Property and equipment, net of accumulated depreciation       14,314.59       -       14,314.59         Total assets       \$ 119,997.92       \$ 33,524.81       \$ 153,522.73         Liabilities:       Accounts payable       \$ 8,198.97       \$ -       \$ 8,198.97         Uncarned revenue       1,200.00       -       1,200.00         Total liabilities       \$ 9,398.97       \$ -       \$ 9,398.97         Net Assets:       Without donor restrictions       \$ 110,598.95       \$ -       \$ 110,598.95         With donor restrictions       \$ 110,598.95       \$ 33,524.81       \$ 144,123.76         Total net assets:       \$ 110,598.95       \$ 33,524.81       \$ 144,123.76         Support and revenues:       Contributions       \$ 19,997.92       \$ 33,524.81       \$ 144,123.76         Contributions       \$ 28,293.15       \$ 19,458.48       \$ 47,751.63         Other revenue       -       9,450.00       9,450.00         Subtotal support and revenues       \$ 33,524.81       \$ 153,522.73         Contributions       \$ 28,293.15       \$ 19,458.48       \$ 47,751.63         Other revenue       -       9,45				
Prepaid expenses and other assets $103.53$ - $103.53$ Property and equipment, net of       accumulated depreciation $14,314.59$ - $14,314.59$ Total assets       \$119,997,92       \$ $33,524.81$ \$ $153,522.73$ Liabilities:       Accounts payable       \$ $8,8198.97$ \$ -       \$ $8,8198.97$ Unearned revenue $1,200.00$ - $1,200.00$ Total liabilities       \$ $9,398.97$ \$ -       \$ $8,938.97$ Net Assets:       Without donor restrictions       \$ $110,598.95$ \$ -       \$ $110,598.95$ With donor restrictions       \$ $110,598.95$ \$ $33,524.81$ \$ $33,524.81$ \$ $33,524.81$ \$ $33,524.81$ Total net assets       \$ $110,598.95$ \$ $33,524.81$ \$ $3144,123.76$ Total net assets       \$ $110,598.95$ \$ $33,524.81$ \$ $3144,123.76$ Statement of Activities       \$ $110,598.95$ \$ $33,524.81$ \$ $144,123.76$ Contributions       \$ $28,293.15$ \$ $19,458.48$ \$ $47,751.63$ Other revenue $-9,450.00$ $9,450.00$ $9,450.00$ Subtotal support and revenues $28,293.15$ $28,908.48$ $57,201.63$ <t< td=""><td>Assets:</td><td></td><td></td><td></td></t<>	Assets:			
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accumulated depreciation $14,314.59$ $14,314.59$ Total assets       \$ 119,997,92       \$ 33,524.81       \$ 153,522.73         Liabilities:       Accounts payable       \$ 8,198.97       \$ - \$ 8,198.97         Unearned revenue $1,200.00$ - 1,200.00         Total liabilities       \$ 9,398.97       \$ - \$ 9,398.97         Net Assets:       Without donor restrictions       \$ 110,598.95       \$ - \$ 110,598.95         With donor restrictions       \$ 110,598.95       \$ - \$ 33,524.81       \$ 144,123.76         Total liabilities and net assets       \$ 110,598.95       \$ 33,524.81       \$ 144,123.76         Statement of Activities       \$ 119,997.92       \$ 33,524.81       \$ 153,522.73         Contributions       \$ 119,997.92       \$ 33,524.81       \$ 144,123.76         Other revenues:       Contributions       \$ 28,293.15       \$ 19,458.48       \$ 47,751.63         Other revenues       28,293.15       28,908.48       \$ 57,201.63         Subtotal support and revenues       61,876.02       (4,674.39)       \$ 57,201.63         Net assets released from restrictions       731.53       - 731.53       - 731.53         Fire FRIENDS       1.215.33       - 1,215.33       - 2,126.44       - 2,126.44		103.53	-	103.53
Total assets       \$ 119,997.92       \$ 33,524.81       \$ 153,522.73         Liabilities:       Accounts payable       \$ 8,198.97       \$ -       \$ 8,198.97         Unearned revenue       1,200.00       -       1,200.00         Total liabilities       \$ 9,398.97       \$ -       \$ 9,398.97         Net Assets:       Without donor restrictions       \$ 110,598.95       \$ -       \$ 110,598.95         With donor restrictions       \$ 110,598.95       \$ 33,524.81       \$ 144,123.76         Total liabilities and net assets       \$ 110,598.95       \$ 33,524.81       \$ 144,123.76         Statement of Activities       \$ 119,997.92       \$ 33,524.81       \$ 153,522.73         Change in net assets:       Support and revenues:       \$ 119,997.92       \$ 33,524.81       \$ 173,522.73         Charge in net assets:       Support and revenues       \$ 28,293.15       \$ 19,458.48       \$ 47,751.63         Other revenue       -       9,450.00       9,450.00       \$ 28,293.15       28,908.48       \$ 57,201.63         Subtotal support and revenues       S       28,293.15       28,908.48       \$ 57,201.63         Net assets released from restrictions       Total support and revenues       -       61,876.02       (4,674.39)       \$ 52,806.89	Property and equipment, net of			
Liabilities: Accounts payable Unearned revenue Total liabilities $\$$	accumulated depreciation	14,314.59	-	14,314.59
Accounts payable       \$ 8,198.97       \$ -       \$ 8,198.97         Unearned revenue       1,200.00       -       1,200.00         Total liabilities       \$ 9,398.97       \$ -       \$ 9,398.97         Net Assets:       Without donor restrictions       \$ 110,598.95       \$ -       \$ 110,598.95         With donor restrictions $ 33,524.81$ \$ 114,123.76         Total liabilities and net assets       \$ 110,598.95       \$ $33,524.81$ \$ 144,123.76         Statement of Activities       \$ 110,997.92       \$ $33,524.81$ \$ 144,123.76         Contributions       \$ 110,997.92       \$ $33,524.81$ \$ 144,123.76         Statement of Activities       \$ 110,997.92       \$ $33,524.81$ \$ 144,123.76         Contributions       \$ 28,293.15       \$ 19,458.48       \$ 47,751.63         Other revenue       -       9,450.00       9,450.00         Subtotal support and revenues $28,293.15$ $28,908.48$ $57,201.63$ Expenses:       Program services: $533,524.81$ $57,201.63$ Total support and revenues $61,876.02$ $(4,674.39)$ $57,201.63$ Expenses:       Program services: $530,622.18$ $ 2,126.44$	Total assets	\$ 119,997.92	\$ 33,524.81	\$ 153,522.73
Uncarned revenue Total liabilities       1,200.00       -       1,200.00         Total liabilities       \$ 9,398.97       \$ -       \$ 9,398.97         Net Assets:       Without donor restrictions       \$ 110,598.95       \$ -       \$ 110,598.95         With donor restrictions $ 33,524.81$ $33,524.81$ $33,524.81$ Total net assets $$ 110,598.95$ \$ $33,524.81$ $$ 144,123.76$ Total liabilities and net assets $$ 119,997.92$ $$ 33,524.81$ $$ 153,522.73$ Statement of Activities         Twelve Months Ending June 30, 2019         Change in net assets:         Support and revenues: $ 9,450.00$ $9,450.00$ Other revenue $ 9,450.00$ $9,450.00$ Subtotal support and revenues $28,293.15$ $28,908.48$ $57,201.63$ Expenses:       Program services: $33,522.87$ $ -$ Total support and revenues $21,26.44$ $ 2,126.44$ $-$ Expenses:       Program services: $33,471.91$ $ 33,471.91$ Fire Exploring Academy $33,471.91$ $ 33,471.91$ <td>Liabilities:</td> <td></td> <td></td> <td></td>	Liabilities:			
Total liabilities       \$ 9,398.97       \$ -       \$ 9,398.97         Net Assets:       Without donor restrictions       \$ 110,598.95       \$ -       \$ 110,598.95         With donor restrictions $33,524.81$ $33,524.81$ \$ 144,123.76         Total liabilities and net assets       \$ 110,598.95       \$ $33,524.81$ \$ 144,123.76         Statement of Activities       \$ 110,598.95       \$ $33,524.81$ \$ 153,522.73         Change in net assets:       Support and revenues:       \$ 110,598.95       \$ $33,524.81$ \$ 153,522.73         Change in net assets:       Support and revenues:       \$ 119,997.92       \$ $33,524.81$ \$ 153,522.73         Change in net assets:       Support and revenues:       \$ $28,293.15$ \$ 19,458.48       \$ 47,751.63         Other revenue       -       9,450.00       9,450.00       \$ 28,293.15       \$ 28,908.48       \$ 57,201.63         Subtotal support and revenues       - $61,876.02$ $(4,674.39)$ $57,201.63$ Expenses:       Program services: $53,582.87$ - $ -$ Program services:       Smoke Alarm Outreach Program $731.53$ - $731.53$ $ 731.53$ Fire Exploring Trailer (depreciation) <td>Accounts payable</td> <td>\$ 8,198.97</td> <td>\$ -</td> <td>\$ 8,198.97</td>	Accounts payable	\$ 8,198.97	\$ -	\$ 8,198.97
Net Assets: $$110,598.95$ $$110,598.95$ With donor restrictions $$33,524.81$ $$31,524.81$ $$33,524.81$ Total net assets $$110,598.95$ $$33,524.81$ $$144,123.76$ Total liabilities and net assets $$110,598.95$ $$33,524.81$ $$144,123.76$ Statement of Activities         Twelve Months Ending June 30, 2019         Change in net assets:         Support and revenues:         Contributions         Contributions         Statement of Activities         Twelve Months Ending June 30, 2019         Change in net assets:         Support and revenues         Contributions         Statement of Activities         Twelve Months Ending June 30, 2019         Change in net assets:         Support and revenues         Contributions         Statement of Activities         Twelve Months Ending June 30, 2019         Support and revenues         Contributions         Support and revenues         Total support and reve	Unearned revenue	1,200.00	-	1,200.00
Without donor restrictions With donor restrictions Total net assets $\$ 110,598.95$ $33,524.81$ $\$ 110,598.95$ $33,524.81$ $\$ 114,123.76$ $\$ 144,123.76$ Total net assets $\$ 110,598.95$ $\$ 33,524.81$ $\$ 144,123.76$ Statement of Activities Twelve Months Ending June 30, 2019 $\$ 119,997.92$ $\$ 33,524.81$ $\$ 144,123.76$ Change in net assets: Support and revenues: Contributions $\$ 28,293.15$ $\$ 19,458.48$ $\$ 47,751.63$ Other revenue Subtotal support and revenues Total support and revenues $28,293.15$ $\$ 19,458.48$ $\$ 47,751.63$ Distributions Total support and revenues $28,293.15$ $\$ 19,458.48$ $\$ 47,751.63$ Distributions Total support and revenues $28,293.15$ $28,908.48$ $57,201.63$ Expenses: Program services: Smoke Alarn Outreach Program Fire FRIENDS $1,215.33$ $ 731.53$ Fire FRIENDS $1,215.33$ $ 731.53$ Fire FRIENDS $1,215.33$ $ 2,2896.89$ Fire Exploring Academy Girls Empowerment Camp Girls Empowerment Camp Girls Empowerment Camp Girls Empowerment Camp Girls Empowers $50,632.18$ $ 50,632.18$ Supporting services - Administrative Total expenses $52,301.84$ $ 52,301.84$ $ 52,301.84$ Increase (decrease) in net assets 	Total liabilities	\$ 9,398.97	\$ -	\$ 9,398.97
With donor restrictions Total net assets- $33,524.81$ $33,524.81$ $33,524.81$ Total iabilities and net assets\$ 110,598.95\$ $33,524.81$ \$ 144,123.76Statement of Activities Twelve Months Ending June 30, 2019Change in net assets: Support and revenues: Contributions\$ 28,293.15\$ 19,458.48\$ 47,751.63Other revenue-9,450.009,450.00Subtotal support and revenues Total support and revenues28,293.1528,908.4857,201.63Expenses: Program services: Smoke Alarm Outreach Program Fire FRIENDS731.53731.53-731.53-731.53GCFA Open House Spark of Love2,126.44-2,126.44Spark of Love3,007.70-3,007.70Other TRR Programs Fire Exploring Academy Girls Empowerment Camp Girls Empowerment Camp Girls Empowerment Camp Girls Empowerment Camp Girls Empowers704.57-Other Training Programs Total expenses-50,632.18-50,632.18Supporting services - Administrative Total expenses50,632.18-50,632.18Cotal expenses52,301.84-52,301.84-52,301.84Increase (decrease) in net assets P 52,301.849,574.18(4,674.39)4,899.79Net assets at beginning of reporting period101,024.7738,199.20139,223.97	Net Assets:			
Total net assets $$110,598,95$ $$33,524.81$ $$144,123.76$ Total liabilities and net assets $$119,997.92$ $$33,524.81$ $$153,522.73$ Statement of ActivitiesTwelve Months Ending June 30, 2019Change in net assets: $$28,293.15$ $$19,458.48$ $$47,751.63$ Other revenue $ 9,450.00$ $9,450.00$ Subtotal support and revenues $28,293.15$ $28,908.48$ $57,201.63$ Net assets released from restrictions Total support and revenues $61,876.02$ $(4,674.39)$ $57,201.63$ Expenses: Program services: Smoke Alarm Outreach Program Fire FRIENDS $1,215.33$ $ 731.53$ OCFA Open House Spark of Love $2,126.44$ $ 2,126.44$ Spark of Love Other CRR Programs Fire Exploring Tailer (depreciation) Girls Empowerment Camp Girls Empowerment Camp Girls Empowerment Camp Girls Empowerment Camp $6,118.86$ $ 50,632.18$ Supporting services $50,632.18$ $ 50,632.18$ Supporting services - Administrative Total programs $1,669.66$ $ 1,669.66$ Increase (decrease) in net assets $101,024.77$ $38,199.20$ $139,223.97$	Without donor restrictions	\$ 110,598.95	\$ -	\$ 110,598.95
Total liabilities and net assets\$ 119,997.92\$ 33,524.81\$ 153,522.73Statement of Activities Twelve Months Ending June 30, 2019Change in net assets: Support and revenues: ContributionsContributions\$ 28,293.15\$ 19,458.48\$ 47,751.63Other revenue-9,450.009,450.00Subtotal support and revenues28,293.1528,908.4857,201.63Net assets released from restrictions Total support and revenues61,876.02(4,674.39)57,201.63Expenses: Program services:-731.53-731.53Smoke Alarm Outreach Program Fire FRIENDS1,215.33-1,215.33OCFA Open House2,126.44-2,126.44Spark of Love3,107.70-3,107.70Other CRR Programs Fire Exploring Trailer (depreciation) Girls Empowerment Camp Girls Empowerment Camp Gi	With donor restrictions	-	33,524.81	33,524.81
The second seco	Total net assets	\$ 110,598.95	\$ 33,524.81	\$ 144,123.76
Twelve Months Ending June 30, 2019Change in net assets: Support and revenues: ContributionsContributions $$ 28,293.15 $ 19,458.48 $ 47,751.63$ Other revenueOther revenue $- 9,450.00 $ 9,450.00$ Subtotal support and revenues $28,293.15 $ 28,908.48 $ 57,201.63$ Net assets released from restrictions Total support and revenues $28,293.15 $ 28,908.48 $ 57,201.63$ Expenses: $-61,876.02 $ (4,674.39) $ 57,201.63$Program services:-61,876.02 $ (4,674.39) $ 57,201.63$Smoke Alarm Outreach Program731.53 $ - $ 731.53$Fire FRIENDS1,215.33 $ - $ 1,215.33$OCFA Open House2,126.44 $ - $ 2,126.44$Spark of Love3,107.70 $ - $ 3,107.70$Other CRR Programs2,896.89 $ - $ 2,896.89$Fire Exploring Academy33,471.91 $ - $ 33,471.91$Fire Exploring Trailer (depreciation)798.95 $ - $ 798.95$Girls Empowerment Camp6,118.86 $ - $ 6,118.86$Other Training Programs164.57 $ - $ 164.57$Total program services50,632.18 $ - $ 50,632.18$Supporting services - Administrative1,669.66 $ - $ 1,669.66$Total expenses52,301.84 $ - $ 52,301.84$Increase (decrease) in net assets9,574.18 $ (4,674.39) $ 4,899.79$Net assets at beginning of reporting period101,024.77 $ 38,199.20 $ 139,223.97$$	Total liabilities and net assets	\$ 119,997.92	\$ 33,524.81	\$ 153,522.73
Twelve Months Ending June 30, 2019         Change in net assets:         Support and revenues:       28,293.15       \$ 19,458.48       \$ 47,751.63         Other revenue       -       9,450.00       9,450.00         Subtotal support and revenues       28,293.15       28,908.48       \$ 7,201.63         Net assets released from restrictions       701.53       -       -         Total support and revenues       61,876.02       (4,674.39)       57,201.63         Expenses:       Program services:       -       731.53       -       -         Smoke Alarm Outreach Program       731.53       -       731.53         Fire FRIENDS       1,215.33       -       1,216.44         Spark of Love       3,107.70       -       3,107.70         Other CRR Programs       2,896.89       -       2,896.89         Fire Exploring Trailer (depreciation)       798.95       -       798.95         Girls Empowerment Camp       6,118.86       -       6,118.86         Other Training Programs       164.57       -       164.57         Total program services       50,632.18       -       50,632.18         Supporting services - Administrative       1,669.66       -       1,669				
Support and revenues: Contributions\$ 28,293.15\$ 19,458.48\$ 47,751.63Other revenue-9,450.009,450.00Subtotal support and revenues28,293.1528,908.4857,201.63Net assets released from restrictions Total support and revenues $33,582.87$ $(33,582.87)$ -Expenses: $61,876.02$ $(4,674.39)$ $57,201.63$ Program services: $61,876.02$ $(4,674.39)$ $57,201.63$ Smoke Alarm Outreach Program $731.53$ - $731.53$ Fire FRIENDS $1,215.33$ - $1,215.33$ OCFA Open House $2,126.44$ - $2,126.44$ Spark of Love $3,107.70$ - $3,107.70$ Other CRR Programs $2,896.89$ - $2,896.89$ Fire Exploring Academy $33,471.91$ - $33,471.91$ Fire Exploring Trailer (depreciation) $798.95$ - $798.95$ Girls Empowerment Camp $6,118.86$ - $6,118.86$ Other Training Programs $164.57$ - $164.57$ Total program services $50,632.18$ - $50,632.18$ Supporting services - Administrative $1,669.66$ - $1,669.66$ Total expenses $52,301.84$ - $52,301.84$ Increase (decrease) in net assets $9,574.18$ $(4,674.39)$ $4,899.79$ Net assets at beginning of reporting period $101,024.77$ $38,199.20$ $139,223.97$				
Contributions $\$$ 28,293.15 $\$$ 19,458.48 $\$$ 47,751.63Other revenue-9,450.009,450.00Subtotal support and revenues28,293.1528,908.4857,201.63Net assets released from restrictions Total support and revenues $33,582.87$ $(33,582.87)$ -Expenses:61,876.02 $(4,674.39)$ $57,201.63$ Program services: $57,201.63$ $1,215.33$ - $731.53$ Fire FRIENDS $1,215.33$ - $1,215.33$ OCFA Open House $2,126.44$ - $2,126.44$ Spark of Love $3,107.70$ - $3,107.70$ Other CRR Programs $2,896.89$ - $2,896.89$ Fire Exploring Academy $33,471.91$ - $33,471.91$ Fire Exploring Trailer (depreciation) $798.95$ - $798.95$ Girls Empowerment Camp $6,118.86$ - $6,118.86$ Other Training Programs $164.57$ - $164.57$ Total program services $50,632.18$ - $52,301.84$ Supporting services - Administrative $1,669.66$ - $1,669.66$ Total expenses $52,301.84$ - $52,301.84$ Increase (decrease) in net assets $9,574.18$ $(4,674.39)$ $4,899.79$ Net assets at beginning of reporting period $101,024.77$ $38,199.20$ $139,223.97$	Change in net assets:			
Other revenue- $9,450.00$ $9,450.00$ Subtotal support and revenues $28,293.15$ $28,908.48$ $57,201.63$ Net assets released from restrictions $33,582.87$ $(33,582.87)$ -Total support and revenues $61,876.02$ $(4,674.39)$ $57,201.63$ Expenses:Program services: $61,876.02$ $(4,674.39)$ $57,201.63$ Smoke Alarm Outreach Program $731.53$ - $731.53$ Fire FRIENDS $1,215.33$ - $1,215.33$ OCFA Open House $2,126.44$ - $2,126.44$ Spark of Love $3,107.70$ - $3,107.70$ Other CRR Programs $2,896.89$ - $2,896.89$ Fire Exploring Academy $33,471.91$ - $33,471.91$ Fire Exploring Trailer (depreciation) $798.95$ - $798.95$ Girls Empowerment Camp $6,118.86$ - $6,118.86$ Other Training Programs $164.57$ - $164.57$ Total program services $50,632.18$ - $50,632.18$ Supporting services - Administrative $1,669.66$ - $1,669.66$ Total expenses $52,301.84$ - $52,301.84$ Increase (decrease) in net assets $9,574.18$ $(4,674.39)$ $4,899.79$ Net assets at beginning of reporting period $101,024.77$ $38,199.20$ $139,223.97$	Support and revenues:			
Subtotal support and revenues Net assets released from restrictions Total support and revenues $28,293.15$ $28,908.48$ $57,201.63$ Support and revenues $33,582.87$ $(33,582.87)$ -Expenses: Program services: Smoke Alarm Outreach Program Fire FRIENDS $731.53$ -Fire FRIENDS $1,215.33$ - $1,215.33$ OCFA Open House $2,126.44$ - $2,126.44$ Spark of Love $3,107.70$ - $3,107.70$ Other CRR Programs $2,896.89$ - $2,896.89$ Fire Exploring Academy $33,471.91$ - $33,471.91$ Fire Exploring Trailer (depreciation) Girls Empowerment Camp $6,118.86$ - $6,118.86$ Other Training Programs $164.57$ - $164.57$ Total program services $50,632.18$ - $50,632.18$ Supporting services - Administrative Total expenses $1,669.66$ - $1,669.66$ Total expenses $52,301.84$ - $52,301.84$ Increase (decrease) in net assets $9,574.18$ $(4,674.39)$ $4,899.79$ Net assets at beginning of reporting period $101,024.77$ $38,199.20$ $139,223.97$	Contributions	\$ 28,293.15	\$ 19,458.48	\$ 47,751.63
Net assets released from restrictions Total support and revenues $33,582.87$ $(33,582.87)$ -Expenses: Program services: Smoke Alarm Outreach Program Fire FRIENDS $731.53$ - $731.53$ OCFA Open House Spark of Love $2,126.44$ - $2,126.44$ Spark of Love $3,107.70$ - $3,107.70$ Other CRR Programs $2,896.89$ - $2,896.89$ Fire Exploring Academy $33,471.91$ - $33,471.91$ Fire Exploring Trailer (depreciation) Girls Empowerment Camp $6,118.86$ - $6,118.86$ Other Training Programs $164.57$ - $164.57$ Total program services $50,632.18$ - $50,632.18$ Supporting services - Administrative Total expenses $1,669.66$ - $1,669.66$ Total expenses $9,574.18$ $(4,674.39)$ $4,899.79$ Net assets at beginning of reporting period $101,024.77$ $38,199.20$ $139,223.97$	Other revenue		9,450.00	9,450.00
Total support and revenues $61,876.02$ $(4,674.39)$ $57,201.63$ Expenses: Program services: Smoke Alarm Outreach Program $731.53$ $ 731.53$ Fire FRIENDS $1,215.33$ $ 731.53$ OCFA Open House $2,126.44$ $ 2,126.44$ Spark of Love $3,107.70$ $ 3,107.70$ Other CRR Programs $2,896.89$ $ 2,896.89$ Fire Exploring Academy $33,471.91$ $ 33,471.91$ Fire Exploring Trailer (depreciation) $798.95$ $ 798.95$ Girls Empowerment Camp $6,118.86$ $ 6,118.86$ Other Training Programs $164.57$ $ 164.57$ Total program services $50,632.18$ $ 50,632.18$ Supporting services - Administrative $1,669.66$ $ 1,669.66$ Total expenses $52,301.84$ $ 52,301.84$ Increase (decrease) in net assets $9,574.18$ $(4,674.39)$ $4,899.79$ Net assets at beginning of reporting period $101,024.77$ $38,199.20$ $139,223.97$	**			57,201.63
Expenses:       Program services:         Smoke Alarm Outreach Program       731.53       -       731.53         Fire FRIENDS       1,215.33       -       1,215.33         OCFA Open House       2,126.44       -       2,126.44         Spark of Love       3,107.70       -       3,107.70         Other CRR Programs       2,896.89       -       2,896.89         Fire Exploring Academy       33,471.91       -       33,471.91         Fire Exploring Trailer (depreciation)       798.95       -       798.95         Girls Empowerment Camp       6,118.86       -       6,118.86         Other Training Programs       164.57       -       164.57         Total program services       50,632.18       -       50,632.18         Supporting services - Administrative       1,669.66       -       1,669.66         Total expenses       52,301.84       -       52,301.84         Increase (decrease) in net assets       9,574.18       (4,674.39)       4,899.79         Net assets at beginning of reporting period       101,024.77       38,199.20       139,223.97				-
Program services:       5       5       731.53       -       731.53         Fire FRIENDS       1,215.33       -       1,215.33       -       1,215.33         OCFA Open House       2,126.44       -       2,126.44       -       2,126.44         Spark of Love       3,107.70       -       3,107.70       -       3,107.70         Other CRR Programs       2,896.89       -       2,896.89       -       2,896.89         Fire Exploring Academy       33,471.91       -       33,471.91       -       33,471.91         Fire Exploring Trailer (depreciation)       798.95       -       798.95       -       798.95         Girls Empowerment Camp       6,118.86       -       6,118.86       -       6,118.86         Other Training Programs       164.57       -       164.57       -       164.57         Total program services       50,632.18       -       50,632.18       -       50,632.18         Supporting services - Administrative       1,669.66       -       1,669.66       -       1,669.66         Total expenses       52,301.84       -       52,301.84       -       52,301.84         Increase (decrease) in net assets       9,574.18       (4,674.39) <td>Total support and revenues</td> <td>61,876.02</td> <td>(4,674.39)</td> <td>57,201.63</td>	Total support and revenues	61,876.02	(4,674.39)	57,201.63
Smoke Alarm Outreach Program $731.53$ - $731.53$ Fire FRIENDS $1,215.33$ - $1,215.33$ OCFA Open House $2,126.44$ - $2,126.44$ Spark of Love $3,107.70$ - $3,107.70$ Other CRR Programs $2,896.89$ - $2,896.89$ Fire Exploring Academy $33,471.91$ - $33,471.91$ Fire Exploring Trailer (depreciation) $798.95$ - $798.95$ Girls Empowerment Camp $6,118.86$ - $6,118.86$ Other Training Programs $164.57$ - $164.57$ Total program services $50,632.18$ - $50,632.18$ Supporting services - Administrative $1,669.66$ - $1,669.66$ Total expenses $52,301.84$ - $52,301.84$ Increase (decrease) in net assets $9,574.18$ $(4,674.39)$ $4,899.79$ Net assets at beginning of reporting period $101,024.77$ $38,199.20$ $139,223.97$	-			
Fire FRIENDS       1,215.33       -       1,215.33         OCFA Open House       2,126.44       -       2,126.44         Spark of Love       3,107.70       -       3,107.70         Other CRR Programs       2,896.89       -       2,896.89         Fire Exploring Academy       33,471.91       -       33,471.91         Fire Exploring Trailer (depreciation)       798.95       -       798.95         Girls Empowerment Camp       6,118.86       -       6,118.86         Other Training Programs       164.57       -       164.57         Total program services       50,632.18       -       50,632.18         Supporting services - Administrative       1,669.66       -       1,669.66         Total expenses       52,301.84       -       52,301.84         Increase (decrease) in net assets       9,574.18       (4,674.39)       4,899.79         Net assets at beginning of reporting period       101,024.77       38,199.20       139,223.97	•			
OCFA Open House $2,126.44$ $ 2,126.44$ Spark of Love $3,107.70$ $ 3,107.70$ Other CRR Programs $2,896.89$ $ 2,896.89$ Fire Exploring Academy $33,471.91$ $ 33,471.91$ Fire Exploring Trailer (depreciation) $798.95$ $ 798.95$ Girls Empowerment Camp $6,118.86$ $ 6,118.86$ Other Training Programs $164.57$ $ 164.57$ Total program services $50,632.18$ $ 50,632.18$ Supporting services - Administrative $1,669.66$ $ 1,669.66$ Total expenses $52,301.84$ $ 52,301.84$ Increase (decrease) in net assets $9,574.18$ $(4,674.39)$ $4,899.79$ Net assets at beginning of reporting period $101,024.77$ $38,199.20$ $139,223.97$			-	
Spark of Love         3,107.70         -         3,107.70           Other CRR Programs         2,896.89         -         2,896.89           Fire Exploring Academy         33,471.91         -         33,471.91           Fire Exploring Trailer (depreciation)         798.95         -         798.95           Girls Empowerment Camp         6,118.86         -         6,118.86           Other Training Programs         164.57         -         164.57           Total program services         50,632.18         -         50,632.18           Supporting services - Administrative         1,669.66         -         1,669.66           Total expenses         52,301.84         -         52,301.84           Increase (decrease) in net assets         9,574.18         (4,674.39)         4,899.79           Net assets at beginning of reporting period         101,024.77         38,199.20         139,223.97			-	
Other CRR Programs         2,896.89         -         2,896.89           Fire Exploring Academy         33,471.91         -         33,471.91           Fire Exploring Trailer (depreciation)         798.95         -         798.95           Girls Empowerment Camp         6,118.86         -         6,118.86           Other Training Programs         164.57         -         164.57           Total program services         50,632.18         -         50,632.18           Supporting services - Administrative         1,669.66         -         1,669.66           Total expenses         52,301.84         -         52,301.84           Increase (decrease) in net assets         9,574.18         (4,674.39)         4,899.79           Net assets at beginning of reporting period         101,024.77         38,199.20         139,223.97			-	
Fire Exploring Academy       33,471.91       -       33,471.91         Fire Exploring Trailer (depreciation)       798.95       -       798.95         Girls Empowerment Camp       6,118.86       -       6,118.86         Other Training Programs       164.57       -       164.57         Total program services       50,632.18       -       50,632.18         Supporting services - Administrative       1,669.66       -       1,669.66         Total expenses       52,301.84       -       52,301.84         Increase (decrease) in net assets       9,574.18       (4,674.39)       4,899.79         Net assets at beginning of reporting period       101,024.77       38,199.20       139,223.97	*		-	
Fire Exploring Trailer (depreciation)       798.95       -       798.95         Girls Empowerment Camp       6,118.86       -       6,118.86         Other Training Programs       164.57       -       164.57         Total program services       50,632.18       -       50,632.18         Supporting services - Administrative       1,669.66       -       1,669.66         Total expenses       52,301.84       -       52,301.84         Increase (decrease) in net assets       9,574.18       (4,674.39)       4,899.79         Net assets at beginning of reporting period       101,024.77       38,199.20       139,223.97	-		-	
Girls Empowerment Camp       6,118.86       -       6,118.86         Other Training Programs       164.57       -       164.57         Total program services       50,632.18       -       50,632.18         Supporting services - Administrative       1,669.66       -       1,669.66         Total expenses       52,301.84       -       52,301.84         Increase (decrease) in net assets       9,574.18       (4,674.39)       4,899.79         Net assets at beginning of reporting period       101,024.77       38,199.20       139,223.97			-	
Other Training Programs         164.57         -         164.57           Total program services         50,632.18         -         50,632.18           Supporting services - Administrative         1,669.66         -         1,669.66           Total expenses         52,301.84         -         52,301.84           Increase (decrease) in net assets         9,574.18         (4,674.39)         4,899.79           Net assets at beginning of reporting period         101,024.77         38,199.20         139,223.97	· · · · ·		-	
Total program services         50,632.18         -         50,632.18           Supporting services - Administrative         1,669.66         -         1,669.66           Total expenses         52,301.84         -         52,301.84           Increase (decrease) in net assets         9,574.18         (4,674.39)         4,899.79           Net assets at beginning of reporting period         101,024.77         38,199.20         139,223.97			-	
Supporting services - Administrative Total expenses         1,669.66         -         1,669.66           Increase (decrease) in net assets         52,301.84         -         52,301.84           Increase (decrease) in net assets         9,574.18         (4,674.39)         4,899.79           Net assets at beginning of reporting period         101,024.77         38,199.20         139,223.97			-	
Total expenses         52,301.84         -         52,301.84           Increase (decrease) in net assets         9,574.18         (4,674.39)         4,899.79           Net assets at beginning of reporting period         101,024.77         38,199.20         139,223.97			-	
Increase (decrease) in net assets         9,574.18         (4,674.39)         4,899.79           Net assets at beginning of reporting period         101,024.77         38,199.20         139,223.97			-	
Net assets at beginning of reporting period101,024.7738,199.20139,223.97	-		(4 674 39)	
$\psi_{110}, \psi_{270}, \psi_{370}, \psi_{110}, \psi$	Net assets at end of reporting period	\$ 110,598.95	\$ 33,524.81	\$ 144,123.76

<b>3E COUNTY FIRE AUTHORITY FOUNDATION</b>	ctions by Program
8	<b>Fransactions</b> b
õ	F

Transactions by Program Twelve Months Ending June 30, 2019

Net Assets With Donor Restrictions

	1					IDNI	Net Assets with Donor Restrictions	IOL RESULCTIONS						
				Community Risk Reduction	k Reduction			Tr	Training					
	Net Assets	Smoke					Fire						Total Net	
	Without	Alarm					Exploring	Fire	Girls	Other	Sentember	Best &	Assets With	
Transaction	Donor	Outreach	Drowning	Fire O	OCFA Open	Other CRR		Ex	Emp	Г	11th	Bravest	Donor	Combined
Date Donor / Payee Description	Restrictions	Program		SC		Spark of Love Programs				_	Memorial	Event	Restrictions	Total
atement presentation)		\$ 7,214.80	-	\$ 192.54 \$	•		÷	÷		\$ 200.00	_	' \$		\$ 139,223.97
Adjustment: Less cumulative equipment purchases									1	•		•	1	(15,979.07)
Adjustment: Plus accumulated depreciation Balance last renorted as of 6/30/2018 (internal renorting)	865.53 \$ 85.911.23	\$ 7.214.80	\$ 2.001.03 \$	\$ 192.54 \$		\$ 565.82 \$ 1.000.1	\$ 1.000.00 \$ 16.627.01	 	· ·	\$ 200.00	200.00 \$ 10.398.00 \$		\$ 38,199,20	865.53 \$ 124.110.43
								÷						
7/2/2018 Individual	100.00													100.00
Crossroad Exchange Club of Orange 7/2/2018 County	1.500.00													1.500.00
	1,000.00												,	1,000.00
7/11/2018 Individual	10.00													10.00
7/23/2018 Individual	50.00													50.00
7/23/2018 Individual	100.00												-	100.00
	25.00													25.00
	100.00													100.00
7/30/2018 Individual	100.00										T			100.00
7/30/2018 Individual	50.00	Ī									Ť			50.00
7/31/2018 Individual	50.00										T			50.00
//31/2018 Individual	20.00						+							50.00
	25.00													25.00
8/9//2018 Individual	100.00						+							100.00
8/9/2018	300.00										T			300.00
8/9/2018	25.00													25.00
8/13/2018	100.00												,	100.00
	500.00													500.00
8/13/2018	20.00													50.00
	100.00													100.001
	200.00													200.001
8/13/2018	250.00													250.00
8/13/2018 Individual	500.00													500.00
3/2018	50.00													50.00
	50.00													50.00
8/13/2018 Individual	20.00												-	20.00
8/13/2018 Individual	25.00												1	25.00
8/15/2018 Individual	500.00													500.00
8/15/2018 Individual	50.00													50.00
8/15/2018 Individual	50.00												•	50.00
8/12/2018 Individual	00.67												,	00.6/
	00.00		T								T			00.002
0/20/2010 Individual 8/09/2018 Individual	100.00													100.00
8/29/2018 Fidelis IT Services	100.00													100.00
9/10/2018 Robinson Pharma, Inc.	5,000.00													5,000.00
9/20/2018 Individual	25.00												,	25.00
	1,500.00													1,500.00
10/10/2018 Individual	25.00													25.00
10/11/2018 Individual	50.00													50.00
2018	20.00													20.00
10/15/2018 Individual	35.00													35.00
	100.00													100.00
	200.00													200.00
10/12/2018 Individual	100.000													100.00
10/17/2018 Individual	25.00													25.00
10/17/2018 Individual	25.00													25.00
	10.00													10.00
10/24/2018 Individual	25.00													25.00
10/24/2018 Individual	50.00					_		_						50.00

		Combined	1 otal	1 000 00	30.00	20.00	50.00	50.00	100.00	50.00	100.00	10.00	100.00	50.00	100.00	100.00	50.00	250.00	500.00	100.00	500.00	100.00	300.00	100.00	00.00	500.00	100.000	10.00	50.00	50.00	100.00	500.00	50.00	300.00	100.00	21.90	5,000.00	5,000.00	500.00	201.00	220.00	00'00	25.00	50.00	25.00	0	200.00	50.00	100.00	00.00	25.00	25.00	25.00	600.25	50.00	50.00	30.00	240.12 7 500.00	00.000
	Total Net Assets With	Donor	Kestrictions			,			,			-		-				-	500.00						'	- 00 005		,		'			-	-		-	5,000.00		500.00	- 00000	220.00	200.00	25.00					- 00 001	100.00	- 100.001	-			-		,		240.12 7 500.00	00.000
	Best &	Bravest	Event																																							00.000	00.002																
	September	11th	Memorial																																																								
	Other	Training	Programs																																																								T
ing	Girls	Empowerment	Camp (UEC)																																																								T
testrictions Training	Fire	50	Irailer																	Ì																																							T
Net Assets With Donor Restrictions Tr	Fire Exploring	Academy	(FEA)																																		5,000.00			00000	220.00	00.11/	25.00					00.001	100.00	100.00	00.001						11010	240.12	00.000,2
Net Asse		Other CRR	Programs																																																								T
		13 1	Spark of Love															0000	500.00							500.00	00.000												500.00																				
Community Risk Reduction		OCFA Open	House																																																								
Community k		Fire	FKIENDS																																																								
		Drowning	Prevention																																																								
	Smoke Alarm	Outreach	Program																																																								
	Net Assets Without	Donor	Kestrictions	1 000 00	30.00	20.00	50.00	50.00	100.00	50.00	100.00	10.00	100.00	50.00	100.00	100.00	50.00	250.00	00.001	100.00	500.00	100.00	300.00	100.00	200.00	00.002	100.00	10.00	50.00	50.00	100.00	500.00	50.00	300.00	100.00	21.90		5,000.00		201.00				50.00	25.00		200.00	50.00	20.00	00.00	25.00	25.00	25.00	600.25	50.00	50.00	30.00		
		C	Description																																																								
			rayee																Association											enter, Inc.											Inc	TIIC.				nsurance											Inc	unc.	Andraim
			Donor / Payee	Individual	Individual	Individual	Individual	dividual	dividual	Individual	Individual	Individual	dividual	dividual	dividual	Individual	Individual	dividual	12/5/2018 OCFA Benevolent Association	Individual	dividual	dividual	Individual	dividual	Individual	TEA	dividual	Individual	Individual	1/2/2019 Formosa Wellness Center, Inc.	Individual	dividual	dividual	Individual	Bank of America	Our Daily Bread	2/5/2019 Edison International	2/6/2019 Applied Medical	CFAMA	Frincess Inn Motel	Individual Dubiolo Doctorrouto Tao	dividual	Individual	fividual	Individual	HUB International Insurance	Services, Inc.	Individual	dividual	dividual	Individual	fividual	dividual	1 Vibrato	dividual	dividual	Individual Dubiole Dectaurants	3/26/2019 Nubl0's Nestaurants, Inc. 4/1/2010 OCEA Daminolout According	CFA Dellevolution
		Transaction	Date Date	10/31/2018 Inc	11/7/2018 Inc	11/7/2018 Inc	11/8/2018 Inc		11/26/2018 Individual	11/27/2018 Inc	11/28/2018 Inc	12/3/2018 Inc		12/3/2018 Individual		12/3/2018 Inc	12/3/2018 Inc	12/4/2018 In	12/5/2018 Ot	12/11/2018 Inc	12/11/2018 Individual	12/13/2018 In	12/13/2018 Inc	12/1//2018 In		12/21/2018 OCFA	12/31/2018 DOLA	12/31/2018 Inc	12/31/2018 Inc	1/2/2019 Fo	1/2/2019 Inc	1/2/2019 Individual	1/2/2019 Individual	1/7/2019 Inc	1/22/2019 Ba	1/31/2019 Ou	2/5/2019 Ea	2/6/2019 A		2/11/2019 Pri	2/13/2019 Ind	2/13/2019 Rubios Re 2/14/2019 Individual	2/14/2019 Inc		2/14/2019 Inc			2/14/2019 Inc	2/19/2019 Total	2/19/2019 Individual	2/26/2019 Inc	2/26/2019 Inc	3/11/2019 Individual	3/19/2019 Or	3/19/2019 Individual		3/19/2019 Inc 2/29/2010 Div	1/2/2010 OC	4/11/2010 Go

Attachment 1B

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								Ne	t Assets With L	Net Assets With Donor Restrictions						
					)	Community Risk Reduction	Reduction				Training					
			Net Assets Without	Smoke Alarm					Fire Exploring	ing Fire	Girls	Other	September	Best &	Total Net Assets With	
Transaction Date Do	Donor / Pavee	Description	Donor Restrictions	Outreach	Drowning Prevention F	Fire OCI	OCFA Open House Snark	Other CRR Snark of Love Programs		Ēx	Empowerment Camn (GEC)	Training	11th Memorial	Bravest Fvent	Donor Restrictions	Combined Total
119 Individual		Transferrance	200.00	and out	-	┢			-		(ana) duma	ann gor t			-	200.00
•			675.00													675.00
4/29/2019 OCEA									25(	250.00					250.00	250.00
4/29/2019 Bank of America	rica		925.00	T		+	+									925.00
4/29/2019 Individual			50.00													50.00
5/13/2019 Bank of America	rica		100.00													100.00
Crossroad Exe	Crossroad Exchange Club of Orange															
5/28/2019 County	2													1,500.00	1,500.00	1,500.00
5/30/2019 City of Santa Ana	Ana		00.05					_	50(	500.00					500.00	500.00
5/30/2019 Individual			50.00	Ť	+		+		-							50.00
6/13/2019 Individual 6/13/2010 Individual			20.00	T												50.00
6/17/2019 Individual			15.00	t												15.00
6/17/2019 Individual			25.00												1	25.00
6/17/2019 Individual			50.00													50.00
6/20/2019 Individual			20.00												ı	20.00
	Ambulance Association of Orange										000000					1 000 00
6/27/2019 County 6/27/2019 Individual			25.00								2,000.00				-,000.000	25.00
	Various employees (PP13/2018 -		00.07													00.07
Various PP12/2019)	, ,								4,701.80	1.80			312.00		5,013.80	5,013.80
Donations			28,293.15				. 1	1,500.00	- 13,946.48	6.48 -	2,000.00		312.00	1,700.00	19,458.48	47,751.63
									-							Γ
Various Various (Academy #20 registration)	demy #20 registration)								9,450.00	0.00					9,450.00	9,450.00
Other revenues	ues						-		- 9,450.00	- 00.0					9,450.00	9,450.00
Total revenues for period			28,293.15	•	•			1,500.00	- 23,396.48	6.48 -	2,000.00		312.00	1,700.00	28,908.48	57,201.63
U 0000 80						100 200			_						100 200	100 H T
7/1/2018 Employee Cel Cord(c)	0	33L certificate, prorated Wabeita licence, prorated	(112.05)	ł		(cc.cl)									(cc.cl)	(50.01)
7/1/2018 Postmaster		weustie neelise, protateu PO hox fee, prorated	(112.93) (214.50)													(214 50)
7/16/2018 OCFA Benevolent Association		Shirts and hats	(00:17)						(1.053.15)	3.15)					(1.053.15)	(1.053.15)
7/16/2018 American Eng		Books and covers							(2,287.53	7.53)					(2,287.53)	(2,287.53)
		Meals							(1,146.46)	6.46)					(1, 146.46)	(1, 146.46)
7/23/2018 Taste		feals							(1,146	6.46)					(1, 146.46)	(1, 146.46)
7/26/2018 Erhart's Catering		Meals							(4,793.58)	3.58)					(4,793.58)	(4,793.58)
//26/2018 Cater 1 ots 1 00 Inc	i.	Meals							(2,2,8)	(16.8					(2,2/8.91)	(16:8/2/2)
8/13/2018 Gold Coast Tours	طروبا	Bus rental							(2,261.00)	1.00)					(2,261.00)	(2,261.00)
		Various sunnlies							(10.706,01)	7 53)					(107753)	(10/20/21)
9/12/2018 Blue Ribbon Trophy Co		Graduation awards/trophies							(752	(752.04)					(752.04)	(752.04)
9/18/2018 Hertz Equipment Rental		Generator rental	(1, 229.85)						(36(	(360.94)					(360.94)	(1, 590.79)
9/25/2018 Employee Cal Card(s)		Boxes and tape (Holy Fire) (Other CRR Program)	(145 94)													(145.94)
9/5/2018 Employee Cal Card(s)		(Outor CAN Frogram) Meals (FFA)	(1 267 10)	T												(1 267 10)
		Safety face masks (FEA)	(46.55)													(46.55)
	gistry of	DDE 1 filing faa	05 00)													02 000
		Cancer awareness stickers (Other	(00.62)	T	+	+	╞	╞						T		(00.02)
10/23/2018 Employee Cal Card(s)		CRR Program)	(1,900.95)		_	_	_									(1,900.95)
11/26/2018 Employee Cal Card(s)		Open House 2018 food	(2,126.44)		+		+	Î	+	_						(2,126.44)
12/18/2018 Employee Cal Card(s)		Fuel/truck rentals						(92.95)							(92.95)	(92.95)
12/31/2018 Employee Cal Card(s)		Supplies for USAR canines (camo nettino and tovs)										(164.57)			(164.57)	(164.57)
1/1/2019 Patterson, Brett		Intervention session	(122.79)			(177.21)						(101101)			(177.21)	(300.00)
		Intervention session	(300.00)												1	(300.00)
1/29/2019 Employee Cal Card(s)		Fuel/truck rentals	100 000				(1	(1,387.50)							(1,387.50)	(1,387.50)
1/29/2019 Employee Cal Card(s) 2/25/2019 Employee Cal Card(s)		OCFA holiday luncheon food Fuel/truck rentals	(900.00) (1.041.88)	T	+	+		(585.37)	+						- (585.37)	(1.627.25)
21 201 2017 Minu 2017			(UUUUTTU)		-			(iring)	_	_					(inner)	1,000,140,17

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								Net Asset	Net Assets With Donor Restrictions	estrictions						
					Community Risk Reduction	k Reduction				Training	ing					
		Net Assets	Smoke						Fire						Total Net	
		Without	Alarm					0.4 CDD	Exploring		Girls	Other	September	Best &	Assets With	
LIAIISACUOII Data Donor / Davaa	Description	Destrictions	Duncacii	Drevention	S.		Snark of Loue	Denorame	Academy (FEA)	Trailar	Came (GEC)	Droorame	Mamorial	Diavest	Dottor	Compilieu
110 Employee Cal Card(s)	Board meeting lunch	(107.21)	TINGTON	TICVCIIIOII	T INLEVED	Г		TUBIQUI	(1711)	TIALLO		1 IOBIAILIS	INTELLIOUTIGI	TACILI	-	101 21)
Postmaster	PO box fee	(310.00)														(310.00)
Patterson, Brett	Intervention session	(300.00)														(300.00)
Card(s)	Drill		(106.67)												(106.67)	(106.67)
5/24/2010 Employee Cal Card(s)	Cancer awareness challenge	(00.028)														(850.00)
	Intervention session	(300.00)														(300.00)
Allstar Fire Equipment	Explorer shields	(~~~~~)							(1.323.39)						(1.323.39)	(1.323.39)
Employee Cal Card(s)	Meals for event volunteers		(419.27)												(419.27)	(419.27)
	Drill		(205.59)												(205.59)	(205.59)
6/28/2019 The PM Groun	Banner/bottles/t-shirt/bags (GFC)	(1 074 12)									000000				000000	(3 074 12)
ent Association	Shirts and hats	(							(2.080.11)		(000000t=)				(2.080.11)	(2.080.11)
	Event banner (GEC)	(173.48)														(173.48)
Employee Cal Card(s)	Wood (GEC)	(1,010.70)														(1,010.70)
	Meals (GEC)	(1,309.00)														(1,309.00)
	Platters, hand sanitizer,	100 227														100 227
	uecolations, table cionis (OEC)	(00.90)				Ì			ĺ							(00.90)
		(00.001)					Ī									(00.001)
6/28/2019 Employee Cal Card(s)	Eyewear, knee pads, elbow pads (GEC)	(329.58)														(329.58)
Non-equipment purchases		(15, 420.02)	(731.53)		(192.54)		(2,065.82)		(30,928.41)		(2,000.00)	(164.57)		•	(36,082.87)	(51, 502.89)
				-	-	-	-	-	-		-	-	-			
8/31/2018								(1,000.00)	1,000.00						,	
Transfer for Foundation Board to 2/20/2019 pay for Best & Bravest sponsorship		(2,500.00)												2,500.00	2,500.00	
		(2,500.00)						(1,000.00)	1,000.00					2,500.00	2,500.00	
Total purchases for period / release of restrictions	s	(17,920.02)	(731.53)	•	(192.54)	•	(2,065.82)	(1,000.00)	(29,928.41)	•	(2,000.00)	(164.57)	•	2,500.00	(33,582.87)	(51, 502.89)
Balance as of 6/30/2019 (internal reporting)		\$ 96,284.36	\$ 6,483.27	\$ 2,001.03	\$ ' \$	•	-	•	\$ 10,095.08 \$	•	•	\$ 35.43	35.43 \$ 10,710.00 \$ 4,200.00 \$ 33,524.81	\$ 4,200.00	\$ 33,524.81	\$ 129,809.17
Adjustment: Plus cumulative equipment purchases		15,979.07		•										•		15,979.07
Adjustment: Less accumulated depreciation at beginning of year Adjustment: Current year demociation expenses	nning of year	(865.53)														(865.53) (708.05)
Balance as of 6/30/2019 (financial statement presentation)	sentation)	\$ 110,598.95	\$ 6,483.27	\$ 2,001.03	\$ - \$	•	•	•	\$ 10,095.08 \$	•	- \$	\$ 35.43	\$ 10,710.00	\$ 4,200.00	\$ 33,524.81	\$ 144,123.76
Total expenses by program: Non-equipment purchases		\$ (15,420.02)	\$ (731.53)	· •	\$ (192.54) \$		\$ (2,065.82)	s, -	\$ (30,928.41) \$		\$ (2,000.00) \$	(164.57)	· S	· S	\$ (36,082.87)	\$ (51,502.89)
Equipment purchases				,	1	,		,		,		, ,	,	'		,
Current year depreciation expense		(798.95)													-	(798.95)
Net assets without donor restrictions used for program activities	r program activities	14,549.31	-721 52)	•	(1,022.79)	(2,126.44)	(1,041.88)	(2,896.89)	(2,543.50)	(798.95)	(4,118.86)		•	•	(14,549.31)	-
I otal expenses by program Total revenues for period		(1,669.66) 28,293.15				(2,126.44) -	(3,107.70) 1,500.00	(2,896.89) -	(33,471.91) 23,396.48	- (20.86/)	(6,118.86) 2,000.00	(164.57)	312.00	1,700.00	(50,632.18) 28,908.48	(52,301.84) 57,201.63
Net revenues over (under) expenses for period		\$ 26,623.49	\$ (731.53)	•	\$ (1.215.33) \$	\$ (2,126.44)	\$ (1,607.70) \$ (2,896.89)		\$ (10.075.43) \$	(798.95)	\$ (4,118.86)	\$ (164.57)		\$ 1.700.00	\$ (21.723.70)	\$ 4.899.79
and the second states of the second states of the second states and the second states an			( A				· · · · · · · · · · · · ·				1					and the second s

Attachment 1B

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## ORANGE COUNTY FIRE AUTHORITY FOUNDATION

**Financial Statements** 

Year ended June 30, 2019 (With Independent Auditors' Report Thereon)

## ORANGE COUNTY FIRE AUTHORITY FOUNDATION

**Financial Statements** 

Year ended June 30, 2019

## TABLE OF CONTENTS

<u>P</u>	Page
Independent Auditors' Report	1
Financial Statements:	
Statement of Financial Position	3
Statement of Activities	4
Statement of Functional Expenses	5
Statement of Cash Flows	6
Notes to the Financial Statements	7



#### INDEPENDENT AUDITORS' REPORT

To the Board of Directors Orange County Fire Authority Foundation Irvine, California

#### **Report on the Financial Statements**

We have audited the accompanying financial statements of the Orange County Fire Authority Foundation (a nonprofit organization) (the Foundation), a discretely presented component unit of the Orange County Fire Authority, which comprise the statement of financial position as of June 30, 2019, and the related statement of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

#### Management's Responsibility for the Financial Statements

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

#### Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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





To the Board of Directors Orange County Fire Authority Foundation Irvine, California

#### Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Foundation as of June 30, 2019 and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### Other Matters

#### Prior Year Comparative Information

The financial statements for the year ended June 30, 2018, were audited by another auditor, who expressed an unmodified opinion on those statements on December 13, 2018. The financial statements include summarized prior-year comparative information. Such information does not include all of the information required or sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the government's financial statements for the year ended June 30, 2018, from which such summarized information was derived.

Lance, Soll & Lunghard, LLP

Brea, California December 12, 2019

## ORANGE COUNTY FIRE AUTHORITY FOUNDATION Statement of Financial Position June 30, 2019 (With Summarized Information for Prior Year)

	2019	2018
Assets		
Current assets:		
Cash and cash equivalents (Note 3)	\$ 139,105	\$ 126,642
Prepaid expenses and other assets	104	446
Total current assets	 139,209	127,088
Property and equipment, net of accumulated depreciation (Note 4)	14,314	15,113
Total assets	\$ 153,523	\$ 142,201
Liabilities and Net Assets		
Liabilities:		
Current liabilities:		
Accounts payable	\$ 8,199	\$ 178
Unearned revenue (Note 5)	1,200	2,800
Total liabilities	 9,399	 2,978
Net assets:		
Without donor restrictions	110,599	101,024
With donor restrictions (Note 6)	33,525	38,199
Total net assets	 144,124	 139,223
Total liabilities and net assets	\$ 153,523	\$ 142,201

## ORANGE COUNTY FIRE AUTHORITY FOUNDATION Statement of Activities Year ended June 30, 2019 (With Summarized Information for Prior Year)

			To	otal
	With Donor Restrictions	Without Donor Restrictions	2019	2018
Support and revenues:				
General contributions	\$ 25,795	\$ 21,958	\$ 47,753	\$ 30,598
Other revenue	-	9,450	9,450	12,600
In-kind contributions (Note 1h)	268,600	-	268,600	162,236
Subtotal support and revenues	294,395	31,408	325,803	205,434
Net assets released from restrictions (Note 6)	36,082	(36,082)	-	-
Total support and revenues	330,477	(4,674)	325,803	205,434
Expenses:				
Program services: Community risk reduction:				
Smoke Alarm Outreach Program	95,491	_	95,491	1,470
Drowning Prevention	-	_	_	657
Fire F.R.I.E.N.D.S.	1,215	_	1,215	1,223
OCFA Open House	2,126	-	2,126	60
Spark of Love	3,108	-	3,108	3,953
Other CRR Programs	2,897	-	2,897	5,595
Training:				
Fire Exploring Academy	207,311	-	207,311	190,988
Fire Exploring Trailer	799	-	799	799
Girls Empowerment Camp	6,119	-	6,119	-
Other Training Programs	165	-	165	-
Total program services	319,231	-	319,231	204,745
Supporting services:				
Administration	1,671	-	1,671	3,046
Total supporting services	1,671	-	1,671	3,046
Total expenses	320,902		320,902	207,791
Increase (decrease) in net assets	9,575	(4,674)	4,901	(2,357)
Net assets at beginning of year	101,024	38,199	139,223	141,580
Net assets at end of year	\$ 110,599	\$ 33,525	\$ 144,124	\$ 139,223

ORANGE COUNTY FIRE AUTHORITY FOUNDATION Statement of Functional Expenses Year ended June 30, 2019 (With Summarized Information for Prior Year)

2,873 1,836 2,750908 7,625 799 45 19,142 268 1,96523 45,555 162,236 7.321 \$ 207,791 2018 Ś Total 268,600 8,068 1,483 4,789 15 312 5.368 52,302 1,591 525 3,352 \$ 320,902 799 25,861 11425 2019 Ś Subtotal Administration 1,007 25 114 525 1,671 1,671 Supporting Services Ś 8,068 268,600 799 312 5.368 1,591 24,854 1,483 4,789 15 3,352 50,631 \$ 319,231 Ś Programs Training . 165 165 165 Other Ś S Spark of Other CRR Exploring Exploring Empowerment 3,119 6,119 6,119 1,309155 458 1,078Girls Camp Training Ś Ś 799 799 799 Trailer Fire S \$ 4,949 73,840 1,591 33,471 \$ 207,311 Academy 21,000 1,182 2,430 59 2.260 Fire Program Services 2,897 146 2,8971,901 Programs 850 3.108 3,108 \$ 3,108 Love Community Risk Reduction Ś 2,126 2,1262,126 OCFA Open House Ś Ś 1,2001,215 1,215 Program F.R.I.E.N.D.S. 15 Fire Ś 312 94,760 419 \$ 95,491 Outreach 731 Smoke Alarm Ś Equipment rental and maintenance Clothing and personal supplies Small tools and instruments Program specific expenses Printing and copying Professional services Postage and delivery Total expenses In-kind expenses Office supplies **Transportation** Miscellaneous Depreciation Subtotal Food Fees

## ORANGE COUNTY FIRE AUTHORITY FOUNDATION Statement of Cash Flows For the Year Ended June 30, 2019 (With Summarized Information for Prior Year)

	 2019	 2018
Cash flows from operating activities:		
Increase (decrease) in net assets	\$ 4,901	\$ (2,357)
Adjustments to reconcile increase in net assets to net cash:		
Provided by operating activities:		
Depreciation	799	799
Change in operating assets and liabilities:		
Receivables	-	3,557
Prepaid expenses and other assets	342	118
Accounts payable	8,021	(860)
Unearned revenue	(1,600)	2,800
Net cash provided by (used for) operating activities	 12,463	 4,057
Net increase (decrease) in cash and cash equivalents	12,463	4,057
Cash and cash equivalents at beginning of year	 126,642	122,585
Cash and cash equivalents at end of year	\$ 139,105	\$ 126,642

For the year ended June 30, 2019, in-kind (non-cash) contributions and expenses totaled \$268,600.

For the year ended June 30, 2018, in-kind (non-cash) contributions and expenses totaled \$162,236.

#### (1) Summary of Significant Accounting Policies

#### (a) <u>Organization</u>

The Orange County Fire Authority (OCFA) was established in 1995 as a joint powers authority in order to provide fire suppression, protection, prevention, and related services to twenty-three cities and the unincorporated areas in Orange County, California. Emergency response services are provided to a community of over 1.8 million residents in a 576 square mile area.

In July 2010, OCFA established the Orange County Fire Authority Foundation (Foundation), which qualifies as a nonprofit corporation under Section 501(c)(3) of the Internal Revenue Code and Section 23701(d) of the California Revenue and Taxation Code. The purpose of the Foundation is to support OCFA with the additional resources needed to provide an enhanced level of fire prevention, suppression, and emergency medical services to the citizens of Orange County. The Foundation assists OCFA by conducting fundraising activities and securing non-government grant funds, services, materials, and contributions that support OCFA's mission. The inaugural meeting of the Foundation Board was held on April 28, 2011.

The Foundation's Board of Directors consists of no less than three and no more than seven members, the exact number determined by resolution of the Foundation Board. Foundation Board members must have been active in or had significant prior experience in governmental or community organizations, or the fire service. The Foundation Board may consist of any combination of members of the public, OCFA employees, and/or past or current OCFA Board members. Initially, the Chair of the OCFA's Board appointed the first three Foundation Directors. As of June 30, 2019, there were five non-OCFA Board members on the Foundation's Board. Additional members may be appointed by the Foundation Board via a simple majority vote.

The Board of Directors has elected the following officers to manage the day-to-day activities of the Foundation: Chief Executive Officer (OCFA Fire Chief); Chief Financial Officer (OCFA Assistant Chief of Logistics); Secretary (OCFA Clerk of the Authority).

The Foundation is considered a component unit of OCFA, because the nature and significance of its relationship with OCFA is such that its exclusion would cause OCFA's financial statements to be misleading or incomplete. As such, the Foundation is reported as a discrete component unit within OCFA's government-wide financial statements. However, these separate component unit financial statements report only the stand-alone activity of the Foundation and do not represent the complete financial activities of the OCFA.

#### (b) <u>Initiatives and Programs</u>

The Foundation's Board of Directors has identified the following major initiative and programs for which it intends to provide services and support:

**Community Risk Reduction** (**CRR**) – This initiative includes activities which educate the community on the importance of reducing risks in order to help protect their families and save lives. Specific programs include the following:

- The *Smoke Alarm Outreach Program* markets the importance for Orange County residents to take responsibility for installing and inspecting their smoke alarms in order to help protect their families from fires.
- The county-wide *Drowning Prevention* program markets the importance of water safety and drowning prevention through the distribution of educational materials, and through public safety announcements in movie theaters and print publications.
- *Fire F.R.I.E.N.D.S.* is a comprehensive intervention and education program that serves as an alternative to criminal prosecution of juveniles for fire-setting behavior. The program seeks to prevent future fire-setting behavior through the collaboration of fire professionals, mental health professionals, and the juvenile justice system.
- The *OCFA Open House* is an annual community education event hosted by OCFA in conjunction with National Fire Prevention Week.
- The *Spark of Love* toy drive fund was created in 2004 at the California Community Foundation to provide toys and sports equipment for underserved children in Southern California during the holiday season. Fire stations serve as a toy drop-off location, providing an opportunity for interaction and educational opportunities between firefighters and community members.

**Training** – This initiative includes activities which provide or enhance the education and training needs of OCFA. Specific programs include the following:

• The Fire Exploring program, in conjunction with Boy Scouts of America Learning for Life, offers young adults real life experiences, training, and exposure to career opportunities available in the fire service. The annual one-week *Fire Exploring Academy* is an approved Learning for Life class that is coordinated by OCFA volunteers. In addition, the Foundation utilizes a *Fire Exploring Trailer* in ongoing support of the Orange County Fire Authority's Fire Exploring program.

• *Girls Empowerment Camp* – The Girls Empowerment Camp is a free, two-day camp open to teens ages fourteen to eighteen that introduces them to the fire service and provides a realistic, hands-on overview of firefighting. The camp exposes teens to all aspects of a fire service career and empowers them with the life skills and professional guidance to pursue a career in public safety. OCFA hosted its first camp in June 2019. The Foundation provided support for the inaugural event by purchasing t-shirts, water bottles, food, and other supplies.

**September 11<sup>th</sup> Memorial Project** – This initiative is intended to construct a September 11<sup>th</sup> Memorial on the grounds of the Regional Fire Operations and Training Center (RFOTC) to serve as a tribute to acknowledge the sacrifice and heroism of the FDNY, the City of New York, and the roles of OCFA members who assisted in the recovery. The memorial will permanently display a five-foot structural beam from the World Trade Center Tower 1 that was received from the New York City Port Authority.

**Best & Bravest Event** – Best & Bravest is an annual dinner and OCFA employee recognition event. During Fiscal Year 2018/19, the Foundation's Board of Directors agreed to provide sponsorship and event oversight beginning with the February 2020 event.

(c) <u>Basis of Accounting and Financial Statement Presentation</u>

The financial statements of the Foundation have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America ("GAAP"). Under this method of accounting, revenues are recognized when earned and expenses are recognized when incurred.

(d) <u>Net Assets</u>

Net assets, revenues, gains, and losses are classified based on the existence or absence of restrictions imposed by donors or grantors. Accordingly, net assets and changes therein are classified and reported as follows:

- Net Assets Without Donor Restrictions Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.
- Net Assets With Donor Restrictions Net assets subject to restrictions imposed by donors or grantors. Some restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor or grantor. Other restrictions are perpetual in nature, where the donor or grantor stipulates that resources be maintained in perpetuity. Restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

#### (e) <u>Restricted and Unrestricted Revenue and Support</u>

Unconditional promises to give are recognized as revenues or gains in the period received and as assets, decreases of liabilities, or expenses depending on the form of the benefits received. Conditional promises to give are recognized when the conditions on which they depend are substantially met.

The Foundation records contributions received as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions. Revenues are reported as increases in unrestricted net assets unless use of the related assets is limited by donor-imposed restrictions. Donor-restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. Expenses are reported as decreases in unrestricted net assets. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the Statement of Activities as net assets released from restrictions.

#### (f) <u>Functional Allocation of Expenses</u>

The costs of program and supporting services activities have been summarized on a functional basis in the Statement of Activities. The Statement of Functional Expenses presents the natural classification detail of expense by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

## (g) <u>Property and Equipment</u>

Property and equipment are stated at historical cost. Donated assets are recorded at their fair market value when received. The Foundation capitalizes all property and equipment with an initial cost or fair market value of \$5,000 or more.

Property and equipment is depreciated using the straight-line method over the estimated useful lives of the related assets, which range from three to forty years for equipment. Maintenance and repairs are charged to expense as incurred.

At the time of retirement or other disposition of property and equipment, the cost and accumulated depreciation are removed from the accounts and any resulting gain or loss is reflected in the statement of activities.

#### (h) <u>Contribution of In-Kind Goods and Services</u>

Contribution of in-kind goods and services are reported at the estimated fair value at the time of receipt, and are reported as both revenues and expenses in the Statement of Activities. Contributions of services are recognized in the financial statements if the services enhance or create non-financial assets or require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. During the year ended June 30, 2019, the Foundation recognized the following in-kind goods and services:

	Smoke Alarm			
	Outreach	Fire Exploring		
Description	Program	Academy	Total	
4,000 smoke alarms	\$94,760	\$ -	\$ 94,760	
Academy No. 20				
volunteer instructor hours		173,840	173,840	
	\$94,760	\$173,840	\$268,600	

#### (i) <u>Cash and Cash Equivalents</u>

For purposes of the Statement of Cash Flows, the Foundation considers all unrestricted, highly liquid investments with an initial maturity of three months or less to be cash equivalents.

#### (j) Income Taxes

The Foundation is a tax-exempt organization ("other than a private foundation") under Section 501(c)(3) of the Internal Revenue Code and Section 23701(d) of the California Revenue and Taxation Code.

The Foundation recognizes the financial statement effects from a tax position only if it is more likely than not that the tax position will be sustained on examination by taxing authorities, based on the technical merits of the position. Examples of tax positions include the tax-exempt status of the Foundation and various positions related to the potential sources of unrelated business taxable income (UBIT). The assessment of the technical merits of a tax position is a matter of judgment. The Foundation believes that all of its tax positions are more likely than not to be sustained upon examination. The Foundation files informational tax returns in the U.S. federal jurisdiction (Form 990 or 990-N) and the State of California (Form 199 or 199N), which are subject to examination after they are filed by the Internal Revenue Service for three years (Fiscal Year 2015/16 through 2017/18) and by the State Franchise Tax Board for four years (Fiscal Year 2014/15 through Fiscal Year 2017/18).

## (k) <u>Comparative Financial Information</u>

The accompanying financial statements include certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail o constitute a presentation in conformity with accounting principles generally accepted in the United States of America (GAAP). Accordingly,

such information should be read in conjunction with our audited financial statements for the year ended June 30, 2018, from which the summarized information was derived.

#### (l) <u>Estimates</u>

The preparation of financial statements in conformity with generally accepted accounting principles 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 expenses during the reporting period. Actual results could differ from those estimates.

#### (m) <u>Reclassifications</u>

Certain reclassifications of amounts previously reported have been made to the accompanying financial statements to maintain consistency between periods presented. The reclassifications had no impact on previously reported net assets.

#### (n) <u>Recent Accounting Guidance</u>

On August 18, 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2016-14, Not-for-Profit Entities (Topic 958) – *Presentation of Financial Statements of Not-for-Profit Entities*. The update addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return. We have implemented ASU 2016-14 and have adjusted the presentation in these financial statements accordingly.

#### (2) Liquidity and Availability

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the balance sheet date, consist of cash and cash equivalents totaling \$110,599.

The Foundation's cash and cash equivalents are pooled with the total deposits of the OCFA. OCFA manages its liquidity and risk under the direction of its Treasurer, subject to an Investment Policy that is updated annually and approved by its Board of Directors. The Foundation's Board has not established any internal designations that would further limit its liquidity.

#### (3) Cash and Cash Equivalents

As of June 30, 2019, cash and cash equivalents totaling \$139,105 consisted of demand deposits, which are pooled with the deposits of the OCFA.

#### (4) Property and Equipment, Net of Accumulated Depreciation

As of June 30, 2019, property and equipment, net of accumulated depreciation, consisted of the following:

Description	Amount
Equipment	\$15,979
Less: accumulated depreciation	(1,665)
	<u>\$14,314</u>

Depreciation expense for the year ended June 30, 2019, was \$799.

#### (5) Unearned Revenue

As of June 30, 2019, unearned revenue totaling \$1,200 consisted of registration fees collected in advance of Fire Exploring Academy No. 21, which was held in July 2019.

#### (6) Net Assets With Donor Restrictions

Activity for net assets with donor restrictions for the year ended June 30, 2019, was as follows:

			Net Assets	
		Support	Released	
	Beginning	and	from	Ending
Description	Balances	Revenues	Restrictions	Balances
Smoke Alarm Outreach Program	\$ 7,214	\$ -	\$ (731)	\$ 6,483
Drowning Prevention	2,001	-	-	2,001
Fire F.R.I.E.N.D.S.	193	-	(193)	-
Spark of Love	565	1,500	(2,065)	-
Other CRR Programs	1,000	-	(1,000)	-
Fire Exploring Academy	16,628	23,396	(29,928)	10,096
Girls Empowerment Camp	-	2,000	(2,000)	-
Other Training Programs	200	-	(165)	35
September 11 <sup>th</sup> Memorial Project	10,398	312	-	10,710
Best & Bravest Event		4,200		4,200
	<u>\$38,199</u>	<u>\$31,408</u>	<u>\$(36,082)</u>	<u>\$33,525</u>

#### (7) Insurance

The Foundation is insured under the OCFA's policy.

## (8) Date of Management's Review

The Foundation's management has evaluated subsequent events through December 12, 2019, in connection with the preparation of these financial statements, which is the date the financial statements were available to be issued. No subsequent events were identified by management.



#### INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS

To the Board of Directors Orange County Fire Authority Foundation Irvine, California

In planning and performing our audit of the financial statements of the Orange County Fire Authority Foundation (a nonprofit organization) (the Foundation), a discretely presented component unit of the Orange County Fire Authority, as of and for the year ended June 30, 2019, in accordance with auditing standards generally accepted in the United States of America, we considered the Foundation's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Foundation's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

Attachment 1D

Lance, Soll & Lunghard, LLP

Brea, California December 12, 2019





December 12, 2019

To the Board of Directors Orange County Fire Authority Foundation Irvine, California

We have audited the financial statements of the Orange County Fire Authority Foundation (a nonprofit organization) (the Foundation), a discretely presented component unit of the Orange County Fire Authority, for the year ended June 30, 2019. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated March 20, 2019. Professional standards also require that we communicate to you the following information related to our audit.

#### Significant Audit Findings

#### **Qualitative Aspects of Accounting Practices**

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Foundation are described in the notes to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during fiscal year 2018-2019. We noted no transactions entered into by the Foundation during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The financial statement disclosures are neutral, consistent, and clear.

#### Difficulties Encountered in Performing the Audit

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

#### **Corrected and Uncorrected Misstatements**

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. No misstatements were found.





To the Board of Directors Orange County Fire Authority Foundation Irvine, California

#### Disagreements with Management

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

#### Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 12, 2019.

#### Management Consultations with Other Independent Accountants

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

#### Other Audit Findings or Issues

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

#### Other Matters

We were engaged to report on the Schedule of Functional Expenses, which accompany the financial statements but is not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

#### **Restriction on Use**

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

Very truly yours,

Lance, Soll & Lunghard, LLP

Brea, California

## DISCUSSION CALENDAR - AGENDA ITEM NO. 2C OCFAF BOARD OF DIRECTORS MEETING April 28, 2021

## TO: Board of Directors, Orange County Fire Authority Foundation

FROM: Jim Ruane, Chief Financial Officer (OCFA Foundation)

Tammie Pickens, General Accounting Manager (OCFA)

## SUBJECT: Annual Financial Report and Audited Financial Statements for the Fiscal Year Ending June 30, 2020

#### Summary:

This agenda item is submitted to provide the Foundation's annual financial report for the period ending June 30, 2020, and its audited Financial Statements and related audit reports for Fiscal Year 2019/20.

## Recommended Action:

Receive and approve the June 2020 Annual Financial Report, and the Financial Statements and related audit reports for Fiscal Year 2019/20.

Background:

## Annual Financial Report:

The June 2020 Annual Financial Report provides information regarding the financial status of the Foundation (Attachment 1), as well as transactions by program that occurred during Fiscal Year 2019/20 (Attachment 2). This report is intended to provide the Foundation's Board with greater transactional detail than is required to be reported in the audited financial statements.

## Net Assets Without Donor Restrictions:

During the period, the Foundation received general donations and other revenues totaling \$40,785, and incurred administrative expenses totaling \$3,570 for sponsorship solicitation, bylaws review, the post office box, state filing fees, website license, and credit card convenience fees. As of June 30, 2020, net assets without donor restrictions totaled \$134,500.

## Net Assets With Donor Restrictions:

During the period, the Foundation received donations and other revenues for specific programs totaling \$89,597 and incurred program expenses totaling \$96,946. Net assets with donor restrictions totaled \$39,490 as of June 30, 2020. A detailed list of all transactions for the twelve-month period is provided as Attachment 2. Most activity for the period pertained to the Best & Bravest Event, the Fire Exploring Academy, Spark of Love, Girls Empowerment Camp, the September 11<sup>th</sup> Memorial, and OCFA Open House, as shown in the chart below.
# Discussion Calendar - Agenda Item No. 2C OCFAF Board of Directors Meeting April 28, 2021 Page 2



# Major Donor(s)

The Foundation receives its revenues from a variety of individuals and organizations. Most donations from individual members of the public are received via the OCFA's website or customer satisfaction surveys processed by the Clerk of the Authority. Major donors who contributed a combined total of \$2,000 or more during Fiscal Year 2019/20 included the following:

	Without Donor		
Major Donors	Restrictions	With Donor Restrictions	Total
Applied Medical	\$5,000		\$5,000
Chanil Foundation	\$10,000		\$10,000
Edison International		\$5,000 (Fire Exploring Academy)	\$5,000
Huntington Beach Hospital		\$5,000 (Best & Bravest Event)	\$5,000
OCFA Chief Officers		\$4,055 (Spark of Love)	
Association		\$1,000 (Fire Exploring Academy)	\$5,055
OCFA Employees		\$5,289 (Fire Exploring Academy)	
(combined)		\$302 (911 Memorial)	\$5,591
Orange County Global			
Medical Center		\$2,500 (Best & Bravest Event)	\$2,500
Orange County Professional		\$1,000 (Spark of Love)	
Firefighters Association		\$1,000 (Best & Bravest Event)	\$2,000
Rutan & Tucker		\$2,500 (Best & Bravest)	\$2,500
San Diego Gas & Electric	\$15,000	\$10,000 (Girls Empowerment Camp)	\$25,000
Southern California Edison		\$2,500 (Best & Bravest Event)	\$2,500
Steam of Change Foundation		\$15,450 (Best & Bravest Event)	\$15,450

Discussion Calendar - Agenda Item No. 2C OCFAF Board of Directors Meeting April 28, 2021 Page 3

# In-Kind Donations:

In-kind donations of goods and professional services are reported in the Foundation's annual audited financial statements at their estimated fair value, along with an off-setting expense of an equal amount. In-kind donations for Fiscal Year 2019/20 totaled \$375,824 and are summarized below:

Donor	Description	Received	Program	Total
Various career				
and reserve	3,584 firefighter instructor	7/14/2019 -	Fire Exploring	
firefighters	hours (FEA No. 21)	7/20/2019	Academy	\$200,704
	6,000 smoke alarms and		Smoke Alarm	
Kidde	680 fire extinguishers	10/5/2019	Outreach Program	175,120
Total Fiscal Year	2019/20 in-kind donations			\$375,824

# Audited Financial Statements and Related Reports:

Lance, Soll & Lunghard, LLP, a firm of Certified Public Accountants, performed the Foundation's annual financial audit for Fiscal Year 2019/20, in conjunction with fieldwork for the overall audit of the Orange County Fire Authority. Their audit was performed in accordance with generally accepted auditing standards (GAAS), which require that the audit be planned and performed to obtain reasonable assurance that the Financial Statements are free of material misstatements.

The Foundation is reported as a discrete component unit (a separate column) within OCFA's Financial Statements, because the nature and significance of its relationship with the OCFA is such that its exclusion would cause the OCFA's Financial Statements to be misleading or incomplete. Separate, "stand-alone" Financial Statements have also been prepared for the Foundation (Attachment 3), and reflect only the activities of the Foundation. The auditors have provided an "unmodified" or "clean" opinion on the Foundation's stand-alone Financial Statements for the year ended June 30, 2020, stating that they are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America (GAAP). The have also issued a separate Report on Internal Control Over Financial Reporting and on Compliance and Other Matters, which identified no deficiencies in internal control relating to the Foundation (Attachment 4).

Professional standards require the auditors to communicate certain information pertaining to the audit directly to those charged with the Foundation's governance, including the following areas:

- Qualitative Aspects of Accounting Practices
- Difficulties Encountered in Performing the Audit
- Corrected and Uncorrected Misstatements
- Disagreements with Management
- Management Representations
- Management Consultations with Other Independent Accountants
- Other Audit Findings or Issues

Each of the required communication areas is described in detail in the Auditor Communication Letter (see Attachment 5).

Discussion Calendar - Agenda Item No. 2C OCFAF Board of Directors Meeting April 28, 2021 Page 4

# Tax Exempt Status Maintenance

To maintain the tax-exempt status, the Foundation is required to file the following financial documents by the due dates indicated. The Chief Financial Officer of the Foundation is responsible for maintaining the following list of required filings:

	_		Last	
Agency	Document	Frequency	Completed	Next Due Date
Attorney General –	RRF-1	Annually	10/13/2020	11/15/2021
Registry of Charitable			(FY 2019/20)	(FY 2020/21)
Trusts				
Internal Revenue	Form 990, 990-EZ,	Annually	10/13/2020	11/15/2021
Service	or 990-N	-	(FY 2019/20)	(FY 2020/21)
Franchise Tax Board	Form 199 or 199-	Annually	10/13/2020	11/15/2021
	N	_	(FY 2019/20)	(FY 2020/21)

Fiscal Impact:

None

<u>Contact for Further Information:</u> Tammie Pickens, OCFA General Accounting Manager <u>TammiePickens@ocfa.org</u> (714) 573-6320

Jim Ruane, OCFAF Chief Financial Officer JimRuane@ocfa.org (714) 573-6801

Attachments:

- A. Annual Financial Report June 2020
- B. Transactions by Program Twelve Months Ending June 30, 2020
- C. Audited Financial Statements Year ended June 30, 2020
- D. Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Year ended June 30, 2020
- E. Auditor Communication Letter Year ended June 30, 2020

# **ORANGE COUNTY FIRE AUTHORITY FOUNDATION**

# Annual Financial Report - June 2020

	Donor	With Donor	
	Restrictions	Restrictions	Total
Statement of Financial Position			
As of June 30, 2020			
Assets:			
Cash and cash equivalents	\$ 120,985.41	\$ 39,489.49	\$ 160,474.90
Property and equipment, net of			
accumulated depreciation	13,515.64	-	13,515.64
Total assets	\$134,501.05	\$ 39,489.49	\$ 173,990.54
Net Assets:			
Without donor restrictions	\$134,501.05	\$ -	\$ 134,501.05
With donor restrictions	-	39,489.49	39,489.49
Total net assets	\$134,501.05	\$ 39,489.49	\$ 173,990.54
Total liabilities and net assets	\$134,501.05	\$ 39,489.49	\$ 173,990.54
Statement of Activities Twelve Months Ending June 30, 2020			
Change in net assets:			
Support and revenues:			
Contributions	\$ 40,785.00	\$ 60,822.49	\$ 101,607.49
Other revenue	φ <del>4</del> 0,765.00 -	\$ 00,822.4 <i>)</i> 28,775.00	28,775.00
Subtotal support and revenues	40,785.00	89,597.49	130,382.49
Net assets released from restrictions	83,632.81	(83,632.81)	-
Total support and revenues	124,417.81	5,964.68	130,382.49
Expenses:			
Program services:			
Smoke Alarm Outreach Program	178.12	-	178.12
Fire FRIENDS	900.00	-	900.00
OCFA Open House	3,755.08	-	3,755.08
Spark of Love	9,794.94	-	9,794.94
Other CRR Programs	2,591.24	-	2,591.24
Fire Exploring Academy	25,115.72	-	25,115.72
Fire Exploring Trailer (depreciation)	798.95	-	798.95
Girls Empowerment Camp	7,305.40	-	7,305.40
Other Training Programs	1,811.93	-	1,811.93
September 11th Memorial	3,866.26	-	3,866.26
Best & Bravest Event	40,828.99	-	40,828.99
Total program services	96,946.63	-	96,946.63
Supporting services - Administrative	3,569.08	-	3,569.08
Total expenses	100,515.71	-	100,515.71
Increase (decrease) in net assets	23,902.10	5,964.68	29,866.78
Net assets at beginning of reporting period	110,598.95	33,524.81	144,123.76
Net assets at end of reporting period	\$134,501.05	\$ 39,489.49	\$ 173,990.54

DRANGE COUNTY FIRE AUTHORITY FOUNDATION Transactions by Program	[welve Months Ending June 30, 2020
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ctions by Program	Months Ending June 30, 2020	

Instruction         Section         Section         Section         Reduction           Instruction         Description         Instruction							Net	Net Assets With Donor Restrictions	r Restrictions						
Intention         Number of the section of the sectin of the section of the sectin of the section of the sect					Community Ri.	sk Reduction			Trai	Training					
Therefore         Description         Network			Smoke											Total Net	
$\begin to the the the the the the the the the the$	-	Net Assets Vithout Donor				CFA Open	Other CRR	Fire Exploring Academy	Fire Exploring	Girls Empowerment	Other Training		Best & Bravest	Assets With Donor	
Builtance are (SMD) (Transing structure)         1.103/05         5.432/7         5.101.03         5         5           Address are (SMD) (Transing structure)         1.077.010	Description	Restrictions		ļ	RIENDS		ove Programs	(FEA)	Trailer	Camp (GEC)	Programs	11th Memorial	Event	Restrictions	Combined Total
Adjustment:         (137)/2010         (137)/		110,598.95				\$ '	• **	\$ 10,095.08	' \$	•	\$ 35.43	\$ 10,710.00	\$ 4,200.00	\$ 33,524.81	\$ 144,123.76
Application:         Notability         Notab		(15,979.07)	ı	ı	ı		,	ı	'	I	'	ı	ı	I	(15,979.07)
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100.00	od Montessori	100.00													100.00

Attachment 2B

			Combined Total	5,000.00 250.00		2,500.00	1.080.00	1.000.00	100.00	2,500.00	800.00	50.00	00007411	5,591.10 101.607.49		18,150.00	10,625.00 38 775 00	000011607	130,382.49	(103.53)	(800.00)	(4,633.25)	(1,000000)	(300.00)	(2,498.13)	(4,499.60)	(2,430.40)	(1.758.80)	(57.72)	(1,385.17)	(12.69)	(012:40)	(31.03)	(16.90)	(1.746.80)	(01 20P)	(71.024)	(300.00)	(178.12)	(944.53) (1 800 08)	(125.00)	(221.03)	(240.13)	(25.00)	(3,755.08)	(126.07)	(183.51) (85.80)
	Total Net		-	5,000.00 250.00	0000	2,500.00	, ,	,	100.00	2,500.00				5,591.10 60.822.49		18,150.00	10,625.00 38 775 00	00.011604	89,597.49		(800.00)	(4,633.25)	(1,650.00)		(2, 498.13)	(4,499.60)	(2,430.40)	(1.758.80)	(57.72)	(1, 385.17)	(12.69)	(796.70)	(31.03)	(16.90)	(1.746.80)	(01 20P)	(71.074)		(178.12)	(944.53) (1 800 08)	(125.00)					(126.07)	(183.51) (85.80)
		west		5,000.00 250.00	000	2,500.00			100.00	2,500.00				32.550.00	000000		10,625.00	00000000	43,175.00																												
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			Programs 11												-		-																														
5	81	Girls Empowerment	Camp (GEC)											10.000.00	0000060*				10,000.00																												
Restrictions	1 raung	50	Trailer												-																																
Net Assets With Donor Restrictions T-		Fire Exploring Academy	(FEA)											5,289.10 11.590.49		18,150.00	- 18 150 00	0000CT/DT	29,740.49		(800.00)	(4,633.25)	(1,650.00)		(2,498.13)	(4,499.60)	(2,430.40)	(1.758.80)	(57.72)	(1,385.17)	(12.69)	(012:40)	(31.03)	(16.90)	(1.746.80)					(1 800 08)	(02.220,1)						
Net As:			Programs												-																																
			Spark of Love											6.330.00	0010.0060				6,330.00																												
Communities Disch Dadussisse	VISK VEDUCION	OCFA Open	House																•																												
Committee	Community		FRIENDS																																												
			n Prevention											50.00	-				50.00																				(2)								
	Smoke		IS Program			00	00	00			00	50.00	20	- 00					- 00	.53)				(00)			00	(00)							(27.11)				(178.1			.03)	.13)	(25.00)	.08)		
		Net Assets Without Donor	Restrictions			020	1.080.00	1.000.00	1		800.00	1 256.00	0.0(T	40.785.00					40,785.00	(103.				(300.00)			000027								(27			(300.00)				(221.03)			(3,755.08)		
			Description																	se, prorated	4		sector (Eiro				r.	al		:	ers (for food)	ards/trophies	y	010	(GEC) lacement	Materials for construction of wood base for WTC steel and	Intervention session (Fire		:	plies	h lettering	Pillows, blankets, comforters (Other Training Program)	Meals (Other Training Program)	ee	House)		ver dividers
			De												_					Website license,	Meals	Meals	Meals	FRIENDS)	Meals	Meals	I oco trademark	Generator rental	Hitch	Meals	Large containers (for food) Towale enoute bottlee	I owels, sports boules Graduation awards/trophies	Drinks, cutlery	Bandages	Meal supplies (GEC) Electrolyte replacement	Materials for c wood base for	Intervention session (Fire	FRENDS)	Meals	911 beam supplies Meals	911 steel plinth lettering	Pillows, blankets, comfort (Other Training Program)	Meals (Other	RRF-1 filing fee	Meals (Open House)	Meals	Dividers Material to cover dividers
			Payee	lospital s	oal Medical		LLC	ial. Inc.	~	Edison		Dacific Life)	(PP13/2019 -			#21 registration)	t Ticket Sales)			(s		po						ental	ement(s)	s)	s)	(s)	s)	s)	s)				s)	Costa Mesa	ement(s)	ement(s)	ement(s)	Registry of	pq	(s	s)
			Donor / Payee	Huntington Beach Hospital City of Los Alamitos	Orange County Global Medical	Center Individual	Ninkasky Brewerv, LLC	Flashbuy International. Inc	Adina T. Nguyen	Southern California Edison	Grit Fitness Centers	Individual Network for Good (Pacific I ife)	Various employees (PP13/2019	PP13/2020) Donations		Various (Academy #21 registration)	Various (2020 Event Ticket Sales) Other revenues		or period	7/1/2019 Employee CalCard(s)	Soylas Tacos	Cuca's Mexican Food	Aguiar, Manuel	Patterson, Brett	Cater Tots Too Inc.	Apple Spice	Cold Coast Tours Secretary of State	Hertz Equipment Rental	Employee Reimbursement(s)	Employee CalCard(s)	Employee CalCard(s)	Employee CalCard(s)	Employee CalCard(s)	Employee CalCard(s)	8/26/2019 Employee CalCard(s) 8/30/2019 Drip Drop Hydration	Normal International	Ice Inewell	Patterson, Brett	Employee CalCard(s)	nani Lumber Co. nlovae CalCardo	ployee Reimburs	Employee Reimbursement(s)	Employee Reimbursement(s)	Attorney General's Registry of Charitable Trusts	10/17/2019 Cuca's Mexican Food	Employee CalCard(s)	Employee CalCard(s) Employee CalCard(s)
		Transaction	Date	2/18/2020 Hui 2/19/2020 Cib			3/27/2020 Nin	3/27/2020 Fla		4/16/2020 Sou	5/27/2020 Gri	6/22/2020 Ind 6/20/2020 Net		Various PP		Various Var	Various Var	5	Total revenues for period	7/1/2019 Em	7/14/2019 Soy		01/22/2019 Ag	7/25/2019 Patt			8/2/2019 Gol 8/12/2019 Sec		8/23/2019 Em	8/26/2019 Em	8/26/2019 En	8/26/2019 Em	8/26/2019 Em	8/26/2019 Em	8/26/2019 Em 8/30/2019 Dri		N12/2019 BI	1		9/24/2019 Gai 0/24/2019 Em	10/4/2019 Em	10/4/2019 Em		Atto 10/9/2019 Che	10/17/2019 Cue	10/25/2019 Em	10/25/2019 Em 10/25/2019 Em

Attachment 2B

Page 2

Smoke Alarm	Smoke Alarm
Donor Outreach Drowning Fire ctions Program Prevention FRIENDS	Drowning Prevention
197.80)	Meals (Other Training Program) (197.80)
650.00)	Cancer awareness challenge coins (Other CRR Program) (650.00)
719.47)	SOP shirts (Other Training Programs) (719.47)
247.70)	Water bottles (Other Training) (247.70) Program (247.70)
136.43)	Various household items (Other Training Program) (136,43)
300.00)	Intervention session (Fire (300.00) (300.00)
	Award Cancer awareness decals (Other
230.63)	(1,250.63)
(0.50)	(0.50)
045.20)	(1,045.20)
398.58)	(2,398.58)
(20.00)	Statement of Information numg fee (20.00)
(25.00)	(25.00)
424.98) 239.88)	gram) (424.98) orram) (730.88)
(25.75)	T-shirts (Other CRR Program) (25.75)
J66 36)	. of (1.066.36)
(0.50)	(0.50)
	Invitations and envelopes
710 051	110 050
318.00)	(318.00)
	Cards tock and printing labels
	Cardstock and poster board

Attachment 2B

					Combined Total	(892.90)	(171.54)	(45.26)	(18.51)	(72.70)	(12.01)	(5.00)	(408.38)	(463.35)	(312.48)	(1,237.50)		(49.37)	(99,716.76)	(99,716.76)	\$ 160,474.90	15,979.07	(1,664.48)	(798.95)	\$ 173,990.54	\$ (99.716.76) (798.95) (100.515.71) 130.382.49 \$ \$ 29.866.78
		Total Net	Assets With	Donor	Restrictions 0	(892.90)	(171.54)	(45.26)	(18.51)	(72.70)	(12.01)		(408.38)	(463.35)	(312.48)			(35.43)	(83, 632. 81)	(83,632.81)	_				39,489.49	
				Best & Bravest	Event								(408.38)						(40,828.99)	(40,828.99)	6,546.01 \$ 39,489.49				6,546.01 \$	(40,828.99) \$ (40,828.99) \$ - - 43,175.00 2.346.01 \$
				September Be	11th Memorial														(3,866.26)	(3,866.26)	7,145.74 \$				7,145.74 \$	(35.43) \$ (3.866.26) \$ (40,828.99) \$ (83.632.81) (35.43) \$ (3.866.26) \$ (40,828.99) \$ (83.632.81) (1.153) (3.866.26) \$ (40,828.99) (96.946.63) (11.193) (3.866.26) 4.31.75.00 (96.597.49) (11.193) \$ (3.564.26) \$ 2.346.01 \$ (7.349.14)
			Other	Training S	Programs 11t													(35.43)	(35.43)	(35.43)	• <del>•</del>				<b>\$</b> -	\$ (3543) \$ (386626) \$ 
			Girls	Empowerment	Camp (GEC) I	(892.90)	(171.54)	(45.26)	(18.51)	(72.70)	(12.01)			(463.35)	(312.48)				(7,278.29)	(7,278.29)	2,721.71 \$				2,721.71 \$	
strictions	Training		Fire	Exploring Em	Trailer Ca																ۍ ۱				\$ '	- \$ - \$ - 7 - (798.95) - 7 - 7 - 7 - 7 - 7 - 8 - 5 - 8 - 7 - 7 - 8 - 7 - 8 - 7 - 8 - 7 - 8 - 7 - 8 - 7 - 7 - 8 - 7 - 7 - 8 - 7 - 7 - 7 - 7 - 7 - 7 - 7 - 7 - 7 - 7
Net Assets With Donor Restrictions			Fire Exploring	Academy E	(FEA)														(25,115.72)	(25,115.72)	\$ 14,719.85 \$			,	14,719.85 \$	\$ (25,115.72) \$ - - - 29,740.572) 29,740.573 5 4,62477 5
Net Asset			Fire	Other CRR	Programs															•	•			,	\$ -	
				0	Spark of Love H														(6, 330.00)	(6, 330.00)	•				\$ -	\$       -       \$       (6,330,00)       \$       -       \$         \$       -       5       (6,330,00)       \$       -       \$
	sk Reduction			OCFA Open	House Sp																\$ '				\$	- \$ - \$ (3,755.08) (3,755.08) (3,755.08) (3,755.08) \$
	Community Risk Reduction			Fire O	FRIENDS																•		,	,	\$ - \$	\$ - \$ (00.00) \$ (00.00) \$ (00.00) \$ (00.00)
				Drowning	Prevention														•		\$ 2,051.03				\$ 2,051.03	
		Smoke	Alarm	Outreach	Program														(178.12)	(178.12)	\$ 6,305.15 \$ 2,051.03	1		'	\$ 6,305.15	· · · · · · · · · · · · · · · · · · ·
			Net Assets	Without Donor	Restrictions							(5.00)				(1,237.50)		(13.94)	(16,083.95)	(16,083.95)	\$ 120,985.41	15,979.07	(1,664.48)	(798.95)	\$ 134,501.05	
					Description	Meals	Pictures	Meal supplies	Feminine products	Knee pads	Rubber bands	Credit card 2% fee	Banner	Certificate folders	Banner	Bylaws review	Canine supplies (Other Training	Program)		SU			inning of year			Activities
					Donor / Payee	4/14/2020 Employee CalCard(s)	4/15/2020 Municipal Services Bureau	The PM Group	4/16/2020 American Engraving Company	4/16/2020 American Engraving Company	4/29/2020 Wagener, Karen O.		6/16/2020 Employee CalCard(s)	Non-equipment purchases	Total purchases for period / release of restrictions	Balance as of 6/30/2020 (internal reporting)	Adjustment: Plus cumulative equipment purchases	Adjustment: Less accumulated depreciation at beginning of year	Adjustment: Current year depreciation expense	Balance as of 6/30/2020 (financial statement presentation)	Total expenses by program: Non-equipment purchases Equipment purchases Equipment year depreciation expense Net assets without donor restrictions used for program activities Net assets without donor restrictions used for program activities Total revenues for period Net revenues over (unider) expenses for period					
				Transaction	Date	4/14/2020 E	4/15/2020 N	4/16/2020 T	4/16/2020 A	4/16/2020 A	4/29/2020 V		6/16/2020 E	V	Total purchas	Balance as of t	Adjustment: P.	Adjustment: L	Adjustment: C	Balance as of	Total expenses by program: Non-equipment purc Equipment purchase Current year deprecia Net assets without d. Total revenues for period Net revenues over (undex)					

<sup>≍</sup> ا ≍ا**≊** Attachment 2B



# ORANGE COUNTY FIRE AUTHORITY FOUNDATION

**Financial Statements** 

Year ended June 30, 2020 (With Independent Auditors' Report Thereon)

# ORANGE COUNTY FIRE AUTHORITY FOUNDATION

**Financial Statements** 

Year ended June 30, 2020

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#### INDEPENDENT AUDITORS' REPORT

To the Board of Directors **Orange County Fire Authority Foundation** Irvine, California

#### **Report on the Financial Statements**

We have audited the accompanying financial statements of the Orange County Fire Authority Foundation, a not-for-profit organization and discretely presented component unit of the Orange County Fire Authority. which comprise the statement of financial position as of June 30, 2020, and the related statement of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

#### Management's Responsibility for the Financial Statements

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

#### Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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





To the Board of Directors Orange County Fire Authority Foundation Irvine, California

#### Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Orange County Fire Authority Foundation as of June 30, 2020 and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### **Other Matters**

#### Prior Year Comparative Information

The financial statements include summarized prior-year comparative information. Such information does not include all of the information required or sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the government's financial statements for the year ended June 30, 2019, from which such partial information was derived.

Lance, Soll & Lunghard, LLP

Brea, California October 7, 2020

# ORANGE COUNTY FIRE AUTHORITY FOUNDATION Statement of Financial Position June 30, 2020

# (With Summarized Information for Prior Year)

	2020	2019
Assets		
Current assets:		
Cash and cash equivalents (Note 3)	\$ 160,475	\$ 139,105
Prepaid expenses and other assets	-	104
Total current assets	160,475	 139,209
Property and equipment, net of accumulated depreciation (Note 4)	13,515	14,314
Total assets	\$ 173,990	\$ 153,523
Liabilities and Net Assets		
Liabilities:		
Current liabilities:		
Accounts payable	\$ -	\$ 8,199
Unearned revenue	-	1,200
Total liabilities	 -	 9,399
Net assets:		
Without donor restrictions	134,500	110,599
With donor restrictions (Note 5)	39,490	33,525
Total net assets	 173,990	 144,124
Total liabilities and net assets	\$ 173,990	\$ 153,523

See Notes to the Financial Statements

# ORANGE COUNTY FIRE AUTHORITY FOUNDATION Statement of Activities Year ended June 30, 2020 (With Summarized Information for Prior Year)

			Total	
	Without Donor Restrictions	With Donor Restrictions	2020	2019
Support and revenues:		·		
General contributions	\$ 40,785	\$ 60,822	\$ 101,607	\$ 47,753
Other revenue	-	28,775	28,775	9,450
In-kind contributions (Note 1h)	375,824	-	375,824	268,600
Subtotal support and revenues	416,609	89,597	506,206	325,803
Net assets released from restrictions (Note 5)	83,632	(83,632)	-	-
Total support and revenues	500,241	5,965	506,206	325,803
Expenses:				
Program services:				
Community risk reduction:				
Smoke Alarm Outreach Program	175,298	-	175,298	95,491
Fire F.R.I.E.N.D.S.	900	-	900	1,215
OCFA Open House	3,755	-	3,755	2,126
Spark of Love	9,795	-	9,795	3,108
Other CRR Programs	2,591	-	2,591	2,897
Training:				
Fire Exploring Academy	225,820	-	225,820	207,311
Fire Exploring Trailer	799	-	799	799
Girls Empowerment Camp	7,305	-	7,305	6,119
Other Training Programs	1,812	-	1,812	165
September 11th Memorial Project	3,866	-	3,866	-
Best & Bravest Event	40,829	-	40,829	-
Total program services	472,770	-	472,770	319,231
Supporting services:				
Administration	3,570	-	3,570	1,671
Total supporting services	3,570	-	3,570	1,671
Total expenses	476,340		476,340	320,902
Increase in net assets	23,901	5,965	29,866	4,901
Net assets at beginning of year	110,599	33,525	144,124	139,223
Net assets at end of year	\$ 134,500	\$ 39,490	\$ 173,990	\$ 144,124

See Notes to the Financial Statements

ORANGE COUNTY FIRE AUTHORITY FOUNDATION Statement of Functional Expenses Year ended June 30, 2020 (With Summarized Information for Prior Year)

8,068 1,483 312 5,368 799 1,591 525 4,789 15 3,352 52,302 268,60025 25,861 114\$ 320,902 2019 ŝ Total 1,3831,238 6,750 4,721 1,759 1,953 6,690 45,686 187100,516 799 27,081 384 375,824 \$ 476,340 1,764 121 2020 Ś Subtotal Administration 146 1,764 104 318 1,238 3,570 3.570 Supporting Services Ş Ś 4,721 1,759 1,237 45,686 6,750 96,946 799 1,953 6,690 375,824 27,081 66 187 \$ 472,770 17 ŝ 5,009 40,829 \$ 40,829 1,237 307 66 34,081 129 Bravest Best & Event Ś September 3,866 3,740 Memorial 126 3,866 Project 11th \$ Ś Exploring Empowerment Training Programs \$ 1,812 \$ 1,325 1,812 438 49 Other 2,558 719 7,305 3,471 126 7,305 431 Camp Girls Training Ş Ś 799 799 799 Trailer Fire Program Services ÷ Ś Spark of Other CRR Exploring 812 1,759 19,113 2,430 25,116 58 927 225,820 200,704 Academy Fire ŝ Ś 26 1,2501,315 Programs 2,591 2,591 ÷ Ś 5,475 \$ 9,795 4,320 9.795 Love Community Risk Reduction ¥ 3,755 3,755 3,755 OCFA House Open Ś 906 906 900 F.R.I.E.N.D.S. Fire Ś Ś 178 178 \$ 175,298 Outreach Program 175,120 Smoke Alarm Ś Equipment rental and maintenance Clothing and personal supplies Marketing and public relations Small tools and instruments Program specific expenses Postage and delivery Printing and copying Professional services Total expenses In-kind expenses Office supplies **Fransportation** Miscellaneous Depreciation Subtotal Food Fees

# ORANGE COUNTY FIRE AUTHORITY FOUNDATION Statement of Cash Flows For the Year Ended June 30, 2020 (With Summarized Information for Prior Year)

	 2020		2019
Cash flows from operating activities:			
Increase in net assets	\$ 29,866	\$	4,901
Adjustments to reconcile increase in net assets to net cash:			
Provided by operating activities:			
Depreciation	799		799
Change in operating assets and liabilities:			
Prepaid expenses and other assets	104		342
Accounts payable	(8,199)		8,021
Unearned revenue	(1,200)	_	(1,600)
Net cash provided by (used for) operating activities	21,370		12,463
Net increase in cash and cash equivalents	21,370		12,463
Cash and cash equivalents at beginning of year	 139,105		126,642
Cash and cash equivalents at end of year	\$ 160,475	\$	139,105

For the year ended June 30, 2020, in-kind (non-cash) contributions and expenses totaled \$375,824.

For the year ended June 30, 2019, in-kind (non-cash) contributions and expenses totaled \$268,600.

See Notes to the Financial Statements

## (1) Summary of Significant Accounting Policies

#### (a) <u>Organization</u>

The Orange County Fire Authority (OCFA) was established in 1995 as a joint powers authority in order to provide fire suppression, protection, prevention, and related services to member cities and the unincorporated areas in Orange County, California. Emergency response services are provided to a community of over 1.8 million residents in a 576 square mile area.

In July 2010, OCFA established the Orange County Fire Authority Foundation (Foundation), which qualifies as a nonprofit corporation under Section 501(c)(3) of the Internal Revenue Code and Section 23701(d) of the California Revenue and Taxation Code. The purpose of the Foundation is to support OCFA with the additional resources needed to provide an enhanced level of fire prevention, suppression, and emergency medical services to the citizens of Orange County. The Foundation assists OCFA by conducting fundraising activities and securing non-government grant funds, services, materials, and contributions that support OCFA's mission. The inaugural meeting of the Foundation Board was held on April 28, 2011.

The Foundation's Board of Directors consists of no less than three and no more than seven members, the exact number determined by resolution of the Foundation Board. Foundation Board members must have been active in or had significant prior experience in governmental or community organizations, or the fire service. The Foundation Board may consist of any combination of members of the public, OCFA employees, and/or past or current OCFA Board members. Initially, the Chair of the OCFA's Board appointed the first three Foundation Directors. As of June 30, 2020, there were five non-OCFA Board members on the Foundation's Board. Additional members may be appointed by the Foundation Board via a simple majority vote.

The Board of Directors has elected the following officers to manage the day-to-day activities of the Foundation: Chief Executive Officer (OCFA Fire Chief); Chief Financial Officer (OCFA Assistant Chief of Logistics); Secretary (Vacant).

The Foundation is considered a component unit of OCFA, because the nature and significance of its relationship with OCFA is such that its exclusion would cause OCFA's financial statements to be misleading or incomplete. As such, the Foundation is reported as a discrete component unit within OCFA's government-wide financial statements. However, these separate component unit financial statements report only the stand-alone activity of the Foundation and do not represent the complete financial activities of the OCFA.

#### (b) <u>Initiatives and Programs</u>

The Foundation's Board of Directors has identified the following major initiative and programs for which it intends to provide services and support:

**Community Risk Reduction** (**CRR**) – This initiative includes activities which educate the community on the importance of reducing risks in order to help protect their families and save lives. Specific programs include the following:

- The *Smoke Alarm Outreach Program* markets the importance for Orange County residents to take responsibility for installing and inspecting their smoke alarms in order to help protect their families from fires.
- The county-wide *Drowning Prevention* program markets the importance of water safety and drowning prevention through the distribution of educational materials, and through public safety announcements in movie theaters and print publications.
- *Fire F.R.I.E.N.D.S.* is a comprehensive intervention and education program that serves as an alternative to criminal prosecution of juveniles for fire-setting behavior. The program seeks to prevent future fire-setting behavior through the collaboration of fire professionals, mental health professionals, and the juvenile justice system.
- The *OCFA Open House* is an annual community education event hosted by OCFA in conjunction with National Fire Prevention Week.
- The *Spark of Love* toy drive fund was created in 2004 at the California Community Foundation to provide toys and sports equipment for underserved children in Southern California during the holiday season. Fire stations serve as a toy drop-off location, providing an opportunity for interaction and educational opportunities between firefighters and community members.

**Training** – This initiative includes activities which provide or enhance the education and training needs of OCFA. Specific programs include the following:

• The Fire Exploring program, in conjunction with Boy Scouts of America Learning for Life, offers young adults real life experiences, training, and exposure to career opportunities available in the fire service. The annual one-week *Fire Exploring Academy* is an approved Learning for Life class that is coordinated by OCFA volunteers. In addition, the Foundation utilizes a *Fire Exploring Trailer* in ongoing support of the Orange County Fire Authority's Fire Exploring program.

• *Girls Empowerment Camp* – The Girls Empowerment Camp is a free, two-day camp open to teens ages fourteen to eighteen that introduces them to the fire service and provides a realistic, hands-on overview of firefighting. The camp exposes teens to all aspects of a fire service career and empowers them with the life skills and professional guidance to pursue a career in public safety. OCFA hosts the camp and the Foundation provides support by purchasing items such as t-shirts, water bottles, food, and other supplies.

**September 11<sup>th</sup> Memorial Project** – This initiative is to construct a September 11<sup>th</sup> Memorial on the grounds of the Regional Fire Operations and Training Center (RFOTC) to serve as a tribute to acknowledge the sacrifice and heroism of the FDNY, the City of New York, and the roles of OCFA members who assisted in the recovery. The memorial displays a five-foot structural beam from the World Trade Center Tower 1 that was received from the New York City Port Authority. The display was installed and dedicated in the RFOTC lobby area in September 2019.

**Best & Bravest Event** – Best & Bravest is an annual dinner and OCFA employee recognition event. The Foundation began providing sponsorship and event oversight with the February 2020 event.

## (c) <u>Basis of Accounting and Financial Statement Presentation</u>

The financial statements of the Foundation have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America ("GAAP"). Under this method of accounting, revenues are recognized when earned and expenses are recognized when incurred.

# (d) <u>Net Assets</u>

Net assets, revenues, gains, and losses are classified based on the existence or absence of restrictions imposed by donors or grantors. Accordingly, net assets and changes therein are classified and reported as follows:

- Net Assets Without Donor Restrictions Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.
- Net Assets With Donor Restrictions Net assets subject to restrictions imposed by donors or grantors. Some restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor or grantor. Other restrictions are perpetual in nature, where the donor or grantor stipulates that resources be maintained in perpetuity. Restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

## (e) <u>Restricted and Unrestricted Revenue and Support</u>

Unconditional promises to give are recognized as revenues or gains in the period received and as assets, decreases of liabilities, or expenses depending on the form of the benefits received. Conditional promises to give are recognized when the conditions on which they depend are substantially met.

The Foundation records contributions received as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions. Revenues are reported as increases in unrestricted net assets unless use of the related assets is limited by donor-imposed restrictions. Donor-restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. Expenses are reported as decreases in unrestricted net assets. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the Statement of Activities as net assets released from restrictions.

## (f) <u>Functional Allocation of Expenses</u>

The costs of program and supporting services activities have been summarized on a functional basis in the Statement of Activities. The Statement of Functional Expenses presents the natural classification detail of expense by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

# (g) <u>Property and Equipment</u>

Property and equipment are stated at historical cost. Donated assets are recorded at their fair market value when received. The Foundation capitalizes all property and equipment with an initial cost or fair market value of \$5,000 or more.

Property and equipment is depreciated using the straight-line method over the estimated useful lives of the related assets, which range from three to forty years for equipment. Maintenance and repairs are charged to expense as incurred.

At the time of retirement or other disposition of property and equipment, the cost and accumulated depreciation are removed from the accounts and any resulting gain or loss is reflected in the statement of activities.

## (h) <u>Contribution of In-Kind Goods and Services</u>

Contribution of in-kind goods and services are reported at the estimated fair value at the time of receipt, and are reported as both revenues and expenses in the Statement of Activities. Contributions of services are recognized in the financial statements if the services enhance or create non-financial assets or require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. During the year ended June 30, 2020, the Foundation recognized the following in-kind goods and services:

	Smoke Alarm Outreach	Fire Exploring	
Description	Program	Academy	Total
6,000 smoke alarms and 680 fire extinguishers Academy No. 21	\$175,120	\$ -	\$175,120
volunteer instructor hours		200,704	200,704
	<u>\$175,120</u>	<u>\$200,704</u>	<u>\$375,824</u>

#### (i) <u>Cash and Cash Equivalents</u>

For purposes of the Statement of Cash Flows, the Foundation considers all unrestricted, highly liquid investments with an initial maturity of three months or less to be cash equivalents.

## (j) <u>Income Taxes</u>

The Foundation is a tax-exempt organization ("other than a private foundation") under Section 501(c)(3) of the Internal Revenue Code and Section 23701(d) of the California Revenue and Taxation Code.

The Foundation recognizes the financial statement effects from a tax position only if it is more likely than not that the tax position will be sustained on examination by taxing authorities, based on the technical merits of the position. Examples of tax positions include the tax-exempt status of the Foundation and various positions related to the potential sources of unrelated business taxable income (UBIT). The assessment of the technical merits of a tax position is a matter of judgment. The Foundation believes that all of its tax positions are more likely than not to be sustained upon examination. The Foundation files informational tax returns in the U.S. federal jurisdiction (Form 990 or 990-N) and the State of California (Form 199 or 199N), which are subject to examination after they are filed by the Internal Revenue Service for three years (Fiscal Year 2016/17 through 2018/19) and by the State Franchise Tax Board for four years (Fiscal Year 2015/16 through Fiscal Year 2018/19).

# (k) <u>Comparative Financial Information</u>

The accompanying financial statements include certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting

principles generally accepted in the United States of America (GAAP). Accordingly, such information should be read in conjunction with our audited financial statements for the year ended June 30, 2019, from which the summarized information was derived.

## (l) <u>Estimates</u>

The preparation of financial statements in conformity with generally accepted accounting principles 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 expenses during the reporting period. Actual results could differ from those estimates.

## (m) <u>Reclassifications</u>

Certain reclassifications of amounts previously reported have been made to the accompanying financial statements to maintain consistency between periods presented. The reclassifications had no impact on previously reported net assets.

## (2) Liquidity and Availability

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the balance sheet date, consist of cash and cash equivalents totaling \$134,500.

The Foundation's cash and cash equivalents are pooled with the total deposits of the OCFA. OCFA manages its liquidity and risk under the direction of its Treasurer, subject to an Investment Policy that is updated annually and approved by its Board of Directors. The Foundation's Board has not established any internal designations that would further limit its liquidity.

#### (3) Cash and Cash Equivalents

As of June 30, 2020, cash and cash equivalents totaling \$160,475 consisted of demand deposits, which are pooled with the deposits of the OCFA.

## (4) Property and Equipment, Net of Accumulated Depreciation

As of June 30, 2020, property and equipment, net of accumulated depreciation, consisted of the following:

Description	Amount
Equipment	\$15,979
Less: accumulated depreciation	(2,464)
	\$13,515

Depreciation expense for the year ended June 30, 2020, was \$799.

#### (5) Net Assets With Donor Restrictions

Activity for net assets with donor restrictions for the year ended June 30, 2020, was as follows:

Description	Beginning Balances	Support and Revenues	Net Assets Released from Restrictions	Ending Balances
Smoke Alarm Outreach Program	\$ 6,483	\$ -	\$ (178)	\$ 6,305
Drowning Prevention	2,001	50	-	2,051
Spark of Love	-	6,330	(6,330)	-
Fire Exploring Academy	10,096	29,740	(25,116)	14,720
Girls Empowerment Camp	-	10,000	(7,278)	2,722
Other Training Programs	35	-	(35)	-
September 11 <sup>th</sup> Memorial Project	10,710	302	(3,866)	7,146
Best & Bravest Event	4,200	43,175	(40,829)	6,546
	<u>\$33,525</u>	<u>\$89,597</u>	<u>\$(83,632)</u>	<u>\$39,490</u>

#### (6) Insurance

The Foundation is insured under the OCFA's policy.

#### (7) Date of Management's Review

The Foundation's management has evaluated subsequent events through October 7, 2020, in connection with the preparation of these financial statements, which is the date the financial statements were available to be issued. No subsequent events were identified by management.



#### INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS

To the Board of Directors Orange County Fire Authority Foundation Irvine, California

In planning and performing our audit of the financial statements of the Orange County Fire Authority Foundation (the "Foundation"), a not-for-profit organization and discretely presented component unit of the Orange County Fire Authority, as of and for the year ended June 30, 2020, in accordance with auditing standards generally accepted in the United States of America, we considered the Foundation's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Foundation's internal control. Accordingly, we do not express an opinion on the effectiveness of the Foundation's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

Lance, Soll & Lunghard, LLP

Brea, California October 7, 2020



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October 7, 2020

To the Board of Directors **Orange County Fire Authority Foundation** Irvine, California

We have audited the financial statements of the Orange County Fire Authority Foundation (the "Foundation"), a not-for-profit organization and discretely presented component unit of the Orange County Fire Authority for the year ended June 30, 2020. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, Government Auditing Standards and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated March 19, 2020. Professional standards also require that we communicate to you the following information related to our audit.

#### Significant Audit Findings

#### **Qualitative Aspects of Accounting Practices**

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Foundation are described in the notes to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during fiscal year 2019-2020. We noted no transactions entered into by the Foundation during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The financial statement disclosures are neutral, consistent, and clear.

#### Difficulties Encountered in Performing the Audit

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

#### Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. No misstatements were found.





To the Board of Directors Orange County Fire Authority Foundation Irvine, California

#### Disagreements with Management

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

#### Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 7, 2020.

#### Management Consultations with Other Independent Accountants

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

#### Other Audit Findings or Issues

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

#### Restriction on Use

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

Very truly yours,

Lance, Soll & Lunghard, LLP

Brea, California

# ORANGE COUNTY FIRE AUTHORITY FOUNDATION Recap - Current Balance by Program (FUND)

	Restricted	Unrestricted*	Bal. as of <u>4/05/2021</u>
COMMUNITY RISK REDUCTION			
Smoke Alarm Program	6,244.15	-	6,244.15
Smoke Alarm Program - Hearing Impaired	371.00	_	371.00
Drowning Prevention	2,186.03	-	2,186.03
Fire FRIENDS	_,	2,780.89	2,780.89
Open House	-		
Spark of Love	-	(0.00)	(0.00)
Holiday Toy Drive**	-	-	-
TRAINING			
Fire Cadet (Explorer) Academy Girls	45,295.55	-	45,295.55
Empowerment Camp	23,586.71	-	23,586.71
Fire Cadet (Explorer) Helmets	3,000.00	-	3,000.00
SEPTEMBER 11 MEMORIAL	227 74		227.74
September 11 Memorial	227.74	-	227.74
BEST & BRAVEST EVENT			
Best & Bravest	34,678.01	8,772.25	43,450.26
	·	·	
UNRESTRICTED			
Cancer Awareness	-	-	-
Canyon Fire Relief Fund Unrestricted	-	663.45	663.45
Board Discretion	-	285,738.05	285,738.05
	115,589.19	297,954.64	413,543.83

\* Event cost \$31,250