



Stanislaus Consolidated Fire Protection District

3324 Topeka Street

Riverbank, CA 95367

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www.scfpd.us

Jonathan Goulding
President
BOS District 2

Brandon Rivers
Vice President
Waterford

Greg Bernardi
Director
BOS District 1

Charles E. Neal
Director
Riverbank

Steven Stanfield
Director
BOS District 1

AGENDA

April 20, 2023 at 6:00 p.m.

REGULAR AND CLOSED SESSION MEETINGS OF THE STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT BOARD OF DIRECTORS

Station 26 Meeting Room, 3318 Topeka Street, Riverbank, CA

(THE AGENDA PACKET IS POSTED AT EACH SCFPD LOCATION AND AT WWW.SCFPD.US)

1. CALL TO ORDER

President Goulding

2. PLEDGE OF ALLEGIANCE

President Goulding

3. INVOCATION

Pastor Charles E. Neal with Riverbank Assembly of God Church

4. ROLL CALL

Board President: Goulding
Board Vice President: Rivers
Director: Bernardi
Director: Neal
Director: Stanfield

5. APPROVAL OF AGENDA – at this time, a Board Member may pull an item from the agenda

6. CONFLICT OF INTEREST DECLARATION – Declaration by Board of Director members who may have a conflict of Interest on any scheduled agenda item is to declare their conflict at this time.

7. PRESENTATION/ACKNOWLEDGEMENTS

Item 7.A: Employee Recognition of Years of Service

Item 7.B: New Hires/Promotions/Retiree Announcements

8. PUBLIC COMMENTS- *The Board of Directors welcomes participation in Board meetings. Matters under the jurisdiction of the Board that are not posted on the agenda may be addressed by the public. California law prohibits the Board from acting on any matter which is not on the posed agenda, unless the Board determines that it is an emergency or other situation specified in Government Code Section 54954.2. Public comments are limited to three (3) minutes per individual. Please make your comments directly to SCFPD Board President. **Comments will be accepted via Teleconference.***

ACTION CALENDAR

9. CONSENT ITEMS- *All matters listed on the Consent Calendar are considered routine and will be enacted upon by one motion unless otherwise requested by an individual Board Member or public for special consideration.*

Item 9.A: Minutes of the March 30, 2023 Board of Directors Special Meeting.

Recommendation: Approve Minutes of March 30, 2023, by Consent Action.

Item 9.B: Acceptance of Warrants (Check Register) – March 2022

Recommendation: Accept by Consent Action

Item 9.C: Acceptance of Financial Reports – March 2022

Recommendation: Accept by Consent Action

Item 9.D: Discussion of and Consideration to Approve Resolution 2023-005 Approving the Amended and Restated Joint Exercise of Powers Agreement of the Fire Risk Managements Services Joint Powers Authority

Recommendation: The Board Approve Resolution 2023-005 Approving the Amended and Restated Joint Exercise of Powers Agreement of the Fire Risk Managements Services Joint Powers Authority

- **Consideration of Removed of Consent Item(S)**

10. DISCUSSION ITEMS

No Discussion Items scheduled.

11. PUBLIC HEARING

- Item 11.A:** Second Reading/Adoption of Ordinance No.14: Ordinance for the Adoption of Revisions to the Master Fee Schedule for Services Provided by the SCFPD

12. ACTION ITEMS

- Item 12.A:** Approve the SCFPD FY 21-22 Audit Report.

Recommendation: By Roll Call vote, Approve the SCFPD FY 21-22 Audit Report

- Item 12.B:** Discussion of and Consideration to Approve Mid-Year Budget Revisions

Recommendation: The Board Approve the Mid-Year Budget Revisions

13. COMMUNICATIONS

1. Correspondence –

No Correspondence items

2. Written Staff Reports –

Item 13.2.A: Monthly Call Log

Item 13.2.B: Training

Item 13.2.C: Local 3399

3. Verbal Reports –

Item 13.3.A: Fire Chief – Monthly Verbal Board Report,

Item 13.3.B: Capital Improvements – (Rivers/Stanfield)

Item 13.3.C: Finance – (Goulding/Neal)

Item 13.3.D: Personnel – (Bernardi/Stanfield)

Item 13.3.E: Fire Advisory with Modesto Fire Dept.- (Goulding/Bernardi)

- 4. Directors Comments** – *At this time, Board Members may verbally make individual announcements, report briefly on their activities, or request an item be place on a future agenda.*

14. CLOSED SESSION

No Closed Session items scheduled.

15. RETURN TO OPEN SESSION

16. CLOSED SESSION REPORT

17. ADJOURNMENT

The next regularly scheduled meeting of the SCFPD Board of Directors is May 18th, at 6:00 p.m. in the Station 26 Meeting Room, located at 3318 Topeka Street, Riverbank, CA

AFFIDAVIT OF POSTING

I, Amanda McCormick, Clerk of the Board of the Stanislaus Consolidated Fire Protection District, do hereby declare that the foregoing agenda for the Regular and Closed Session meetings of the Board of Director has been posted at the administrative offices, District website of the Stanislaus Consolidated Fire Protection District at least 72 hours prior to the meeting date and will also be posted at each of the District Fire Stations

Dated: April 17, 2023

Time: 3:00 p.m.



Amanda McCormick

Board Clerk

Stanislaus Consolidated Fire Protection District

ADA Compliance Statement: In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact Board Clerk at (209) 869-7470 or boardclerk@scfpd.us Notification 72 hours prior to meeting will enable the District to make reasonable arrangement to ensure accessibility to this meeting.



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MINUTES

Thursday, March 30, 2023, at 6:00 p.m.

SPECIAL MEETING OF THE STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT BOARD OF DIRECTORS

Station 26 Meeting Room, 3318 Topeka Street, Riverbank, CA

Meeting hosted remotely in accordance with AB361

(THE AGENDA PACKET IS POSTED AT EACH SCFPD LOCATION AND AT WWW.SCFPD.US)

1. CALL TO ORDER

The Stanislaus Consolidated Fire Protection District met this date at 6:00 p.m. in the Station 26 Meeting Room with Vice President Rivers presiding and calling the meeting to order.

2. PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was led by Vice President Rivers.

3. INVOCATION

Pastor Charles E. Neal with Riverbank Assembly of God Church gave the invocation.

4. ROLL CALL

Board Clerk Called the roll;

Present:

Vice President: Rivers
Director: Neal
Director: Stanfield

Absent:

President: Goulding
Director: Bernardi

Staff Present:

Fire Chief: Tietjen
District Attorney: Splendorio
Clerk of the Board: McCormick
Battalion Chief: Bray

5. APPROVAL OF AGENDA – at this time, a Board Member may pull an item from the agenda

**Motion by Director Neal, seconded by Director Stanfield to approve the agenda.
Passed by roll call vote 3/0/0/2.**

AYES: 4 Directors: Rivers, Neal, Stanfield
NOES: 0 Director:
ABSTAIN: 0 Director:
ABSENT: 0 Director: Goulding, Bernardi

6. CONFLICT OF INTEREST DECLARATION – Declaration by Board of Director members who may have a conflict of Interest on any scheduled agenda item is to declare their conflict at this time.

None was declared.

7. PUBLIC COMMENTS- *The Board of Directors welcomes participation in Board meetings. Matters under the jurisdiction of the Board that are not posted on the agenda may be addressed by the public. California law prohibits the Board from acting on any matter which is not on the posed agenda, unless the Board determines that it is an emergency or other situation specified in Government Code Section 54954.2. Public comments are limited to three (3) minutes per individual. Please make your comments directly to SCFPD Board President. **Comments will be accepted via Teleconference.***

No Public Comments

8. PRESENTATION/ACKNOWLEDGEMENTS

- Chief Tietjen acknowledged the following;
 - Employee Years of Service
 - Engineer Michael Avila- 20 years
 - Firefighter Jesse McDaniel- 1 year
 - New Hires starting April 10, 2023
 - Firefighter Colt Parshall
 - Firefighter Robert Etcheverry
 - Firefighter Nikko Lombrana
 - Firefighter Paramedic Daniel Perales

9. CONSENT ITEMS

- Item 9.A: Minutes of the February 16 , 2023 Board of Directors Regular and Closed Session Meeting
- Item 9.B: Acceptance of Warrants (Check Register) –February 2022
- Item 9.C: Acceptance of Financial Reports – February 2022

Motion to approve items on the consent calendar was made by Director Neal, seconded by Director Bernardi. Passed by roll call vote 3/0/0/2.

AYES:	3	Directors:	Rivers, Neal, Stanfield
NOES:	0	Director:	
ABSTAIN:	0	Director:	
ABSENT:	2	Director:	Goulding, Bernardi

10. DISCUSSION ITEMS

No Discussion Items

11. PUBLIC HEARING

No Public Hearing Items

12. ACTION ITEMS

Item 12.A: Consideration to Approve Resolution 2023-003 to Move Forward With the Donation and Acquisition of a Facility K9

Action: Motion by Director Neal, seconded by Director Stanfield. The Board Approved to Move Forward with the Donation and Acquisition of a Facility K9 by roll call vote 3/0/0/2:

AYES:	3	Directors:	Rivers, Neal, Stanfield
NOES:	0	Director:	
ABSTAIN:	0	Director:	
ABSENT:	2	Director:	Goulding, Bernardi

Item 12.B: Discussion of and Consideration to Approve the Summary of Wages and Benefits for Non-Safety Unrepresented Handbook and Salary Schedule for Unrepresented

Action: Motion by Director Neal, seconded by Director Stanfield. The Board Approved the Summary of Wages and Benefits for Non-Safety Unrepresented Handbook and Salary Schedule for Unrepresented by roll call vote 3/0/0/2:

AYES: 3 Directors: Rivers, Neal, Stanfield
NOES: 0 Director:
ABSTAIN: 0 Director:
ABSENT: 2 Director: Goulding, Bernardi

Item 12.C: Discussion of and Consideration to Approve Resolution 2023-004 to Ratify the Prior Implementation of a Resolution to Tax Defer Member Paid Contributions – Internal Revenue Code (“Code”) Section 414(h)(2)

Action: Motion by Director Neal, seconded by Director Stanfield. The Board Approved Resolution 2023-004 to Ratify the Prior Implementation of a Resolution to Tax Defer Member Paid Contributions – Internal Revenue Code (“Code”) Section 414(h)(2) by roll call vote 3/0/0/2:

AYES: 3 Directors: Rivers, Neal, Stanfield
NOES: 0 Director:
ABSTAIN: 0 Director:
ABSENT: 2 Director: Goulding, Bernardi

13. COMMUNICATIONS

Item 13.1.A – Fire Chief’s Verbal Report

- Chief Tietjen provided a verbal Fire Chief’s Report for the month of February and March

Item 13.2.A – Capital Improvements

- No Report Given

Item 13.2.B – Finance Committee

- No Report Given

Item 13.2.C – Personnel Committee

- No Report Given

Item 13.2.D – Grievance

- No Report Given

Item 13.2.E – Fire Advisory Committee with Modesto Fire Department

- No Report Given

Item 13.4 - Directors Comments

- Vice President Rivers stated that he is excited for the District to obtain a Facility K9 and recognized that the K9 will be beneficial to the emotional health and wellbeing of our safety staff.
- Director Stanfield expressed his gratitude for the agency running so smoothly and that he is thankful for the hard work that the staff has put in.

14. CLOSED SESSION

No closed session

15. CLOSED SESSION - Report

No closed session

16. ADJOURNMENT

There being no further business the Board adjourned at 6:34 p.m.

ATTEST:

APPROVE:


Amanda McCormick, Clerk of the Board

Jonathan Goulding, Board President

1:24 PM
04/05/23
Accrual Basis

Stanislaus Consolidated FPD
Monthly Check Register
March 2023

Date	Num	Name	Memo	Amount
03/01/2023	EFT	CVRMT EFT	February 2023	-5,000.00
03/02/2023	10167	C.A.P.F.	March 2023	-1,378.00
03/02/2023	10168	Chuck's Auto Parts	Supplies for E23	-37.19
03/02/2023	10169	Go To Communications, Inc.	2/1/23-2/28/23	-934.88
03/02/2023	10170	Hi-Tech Emergency Vehicles	Repairs	-13,025.84
03/02/2023	10171	Hunt & Sons, Inc	Fuel	-4,454.99
03/02/2023	10172	Kelly's Backflow services	Backflow test	-90.00
03/02/2023	10173	McCoy's Truck & Tire Service	New rear tires for E24	-2,786.19
03/02/2023	10174	Riverbank Automotive & Smog, Inc	Repair leaking water pump	-2,825.15
03/02/2023	10175	Smith & Newell CPAs	Audit fiscal year 2021-2022	-25,435.00
03/02/2023	10176	Smith Heating & Air Conditioning	Repairs	-2,570.00
03/02/2023	10177	Waterford Farm Supply, Inc.		-46.97
03/06/2023	EFT	PG&E Online	Service 1/14/23-2/13/23	-5,617.72
03/07/2023	10178	Modesto Executive Electric, Inc.	Repairs at St 23	-219.50
03/08/2023	EFT	Bussell, Rick EFT	HSA March 2023	-608.33
03/08/2023	EFT	Quinones, Peter EFT	HSA March 2023	-1,042.00
03/08/2023	EFT	Stanislaus Consolidated Firefighters Union	Union Dues	-2,767.04
03/08/2023	EFT	V A L I C	Group #41114	-6,330.25
03/08/2023	10179	Franklin Templeton Financial Services	529 College Plan	-385.00
03/08/2023	EFT	Burton's Fire, Inc EFT	Repairs	-489.15
03/08/2023	EFT	Jocelyn Roland, Ph. D.,ABPP EFT	March 2023	-500.00
03/08/2023	EFT	Nickerson Investigative Services EFT	Pre employment screening	-5,199.80
03/08/2023	EFT	Andy Heath Financial Services EFT	FY 2022-23 Financial Assistance	-3,625.00
03/10/2023	EFT	Valley First Credit Union	Payroll Deduction	-417.59
03/13/2023	10180	Assured Fire Extinguisher Service	Annual service	-85.63
03/13/2023	10181	City Of Modesto- Admin	Modesto Contract	-61,933.16
03/13/2023	10182	City of Modesto- Utilities	Utilities	-294.12
03/13/2023	10183	City of Riverbank	12/12/22-2/14/23	-347.91
03/13/2023	10184	Engineered Fire Systems, Inc	Plan review for February	-1,687.50
03/13/2023	10185	Gilton Solid Waste Management, Inc.	Disposal Service	-350.03
03/13/2023	10186	Go To Communications, Inc.	3/1/23-3/31/23	-923.51
03/13/2023	10187	Gowans Printing Company	Purchase Requisitions	-293.40
03/13/2023	10188	Hunt & Sons, Inc	Fuel	-1,298.31
03/13/2023	10189	Mallory Safety & Supply Inc	Updating gas monitoring calibration syste	-2,653.32
03/13/2023	10195	Modern Saw & Lawnmower	Repair to grass 26 pump	-162.86
03/13/2023	10190	O'Reilly Auto Parts	Repairs	-133.05
03/13/2023	10191	Ray's Janitorial Supply	Station Supplies	-1,142.94
03/13/2023	10192	Scott's PPE Recon Inc.	Test & Repair Turnouts	-9,486.96
03/13/2023	10193	Valvoline Instant Oil Change	Oil Change	-59.83
03/13/2023	10194	Waterford Farm Supply, Inc.	Supplies	-31.90
03/13/2023	EFT	Burton's Fire, Inc EFT	Repairs	-1,149.08
03/13/2023	EFT	Deep Clean Crew EFT	Cleaning Servie	-385.00
03/13/2023	EFT	Jocelyn Roland, Ph. D.,ABPP EFT	Pre employment screening	-475.00

1:24 PM
 04/05/23
 Accrual Basis

Stanislaus Consolidated FPD
 Monthly Check Register
 March 2023

Date	Num	Name	Memo	Amount
03/13/2023	EFT	Zimmerman, Megan EFT	EMS Coordinator	-4,375.35
03/13/2023	EFT	Patrick Clark Consulting EFT	2/1/23-2/28/23	-562.50
03/14/2023	EFT	Tucker, Josh EFT	Chief Officer Completion	-1,700.00
03/16/2023	EFT	Summers, Shawn EFT	Class A Uniform	-524.98
03/22/2023	EFT	Verizon Wireless	Feb 16, 23-Mar 15, 23	-4,870.08
03/22/2023	EFT	Bank of New York Mellon EFT	2021 Taxable Pension Bond	-305,934.00
03/23/2023	10180	Valley First Credit Union	Payroll Deduction	-417.59
03/23/2023	EFT	Stanislaus Consolidated Firefighters Unio	Union Dues	-2,767.04
03/23/2023	EFT	V A L I C	Group #41114	-6,180.25
03/23/2023	10196	Franklin Templeton Financial Services	529 College Plan	-385.00
03/23/2023	10197	AT&T CALNET 2/3		-2,353.67
03/23/2023	10198	Gowans Printing Company	EMS Forms	-560.95
03/23/2023	10199	Gym Doctors	Service to all equipment	-450.00
03/23/2023	10200	Hunt & Sons, Inc	Fuel	-3,511.23
03/23/2023	10201	Mall Depot	Postage	-78.76
03/23/2023	10202	Mo-Cal Office Solutions	Office Copier	-454.14
03/23/2023	10203	PAYCHEX	Complete Analysis and Monitoring Servic	-212.90
03/23/2023	10204	Regional Government Services	February 2023	-593.73
03/23/2023	10205	Robert Donovan M.D.	February 2023	-1,745.00
03/23/2023	10206	Spectrum Business	Service 2/27/23-3/26/23	-88.57
03/23/2023	10207	Staples Business Advantage	Office Supplies	-277.26
03/23/2023	10208	State of California Dept of Justice	Feb 2023 Fingerprint apps	-96.00
03/23/2023	10209	Sterlocycle, inc. Autopay		-112.20
03/23/2023	10210	Turlock Scavenger	3/1/23-3/31/23	-126.14
03/23/2023	10211	Valley Parts Warehouse, Inc	Fuel oil mix	-181.14
03/23/2023	10212	Verizon Wireless	Jan 29 - Feb 28, 2023	-30.08
03/23/2023	10213	Waterford Farm Supply, Inc.		-52.14
03/23/2023	10214	Work Wellness	Physicals	-398.00
03/23/2023	EFT	CVRMT EFT	March 2023	-5,000.00
03/23/2023	EFT	Mid Valley IT Online	Monthly IT Service	-6,470.00
03/23/2023	EFT	MID	2/7/23-3/8/23	-1,576.66
03/27/2023	EFT	Mister Car Wash EFT	February Wash Service	-80.00
03/27/2023	EFT	Jocelyn Roland, Ph. D.,ABPP EFT	Pre employment	-950.00
03/27/2023	EFT	Best Best & Krieger EFT	Legal	-3,695.26
03/27/2023	EFT	Burton's Fire, Inc EFT	Repairs	-1,013.33
03/27/2023	EFT	L.N. Curtis & Sons EFT	PPE	-6,517.70
				<u>-925,646.64</u>
				<u>-925,646.64</u>
				<u>-925,646.64</u>

Stanislaus Consolidated Fire Protection District
 Summary Budget VS. Actual
 July 1, 2022 through March 31, 2023

Total Revenues	\$7,655,030.39
Total Salary and Benefits	\$7,149,310.45
Total Services and Supplies	\$1,709,412.73
Net Revenues (Expenses)	(\$1,203,692.79)
Total Capital Expenditures	\$24,732.86
Total Net Revenue (Expense From Reserves)	\$ (1,229,351.91)

Stanislaus Consolidated Fire Protection District
 Summary Overtime
 July 1, 2022 through March 31, 2023

	Hours	Amount
Out of Grade Pay	13.00	\$ 145.83
OT- Holiday	3396.50	\$ 142,158.57
OT Incident	625.14	\$ 31,807.93
OT - Out of Grade	686.50	\$ 2,904.56
OT-Sick	5986.00	\$ 253,534.49
OT- Strike Team	1812.50	\$ 79,617.96
OT- Training	583.80	\$ 23,462.77
OT- Vacancy	8828.00	\$ 350,284.58
OT - Vacation	5242.50	\$ 216,057.87
OT - Workers Comp	457.50	\$ 21,005.96
OT- Jury Duty	0.00	\$ -
OT Breavement Leave	0.00	\$ -
Overtime		\$ 52,509.80
OT Total	27631.44	\$ 1,173,490.32

Stanislaus Consolidated FPD
 Budget vs. Actual 2022-2023
 July 1, 2022 through March 31, 2023 65.8%

	Jul '22 - Mar...	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Development Fees				
Riverbank (7273)	6,374.83			
Waterford/Hickman (7276)	5,346.04			
Development Fees - Other	0.00	30,000.00	-30,000.00	0.0%
Total Development Fees	11,720.87	30,000.00	-18,279.13	39.1%
Fire Investigator Reimb. FIU	107,633.37	165,000.00	-57,366.63	65.2%
Fire Recovery USA	23,771.05	45,000.00	-21,228.95	52.8%
Grant reimbursements	359,595.70			
Incident Reports	427.83			
Interest				
Stanislaus County				
Dev. Fee-Riverbank (7273)	57.90			
Dev. Fee-Waterford (7276)	1,214.67			
General Fund (7271)	138.11			
Total Stanislaus County	1,410.68			
WestAmerica Bank Interest				
CEQA-Riverbank	186.91			
CEQA-Waterford	35.44			
Dev. Fee-Riverbank	43.98			
Dev. Fee - Waterford	0.87			
Grant	0.00	0.00	0.00	0.0%
Total WestAmerica Bank Interest	267.20	0.00	267.20	100.0%
Interest - Other	0.00	22,500.00	-22,500.00	0.0%
Total Interest	1,677.88	22,500.00	-20,822.12	7.5%
Licenses, Permits and Franchise	105.00			
Miscellaneous Reimbursements				
Medical Insurance Reimbursement	7,937.86			
Miscellaneous	428.63			
Payroll Tax Refund	111.35			
Strike Team - Personnel	0.00	0.00	0.00	0.0%
Miscellaneous Reimbursements - Other	1,208.44	85,000.00	-83,791.56	1.4%
Total Miscellaneous Reimbursements	9,686.28	85,000.00	-75,313.72	11.4%
Other Revenue				
AMR - First Responder Svcs	35,796.00	25,000.00	10,796.00	143.2%
Cell Tower Rent	12,583.62	18,000.00	-5,416.38	69.9%
First Responder Services	0.00	20,000.00	-20,000.00	0.0%
Other Revenue - Other	0.00	0.00	0.00	0.0%
Total Other Revenue	48,379.62	63,000.00	-14,620.38	76.8%
Prevention Revenue				
Building Permits				
Oakdale	105.00			
Riverbank/Modesto	14,604.42			
Building Permits - Other	210.00			
Total Building Permits	14,919.42			
Fire Hydrant Water Flows	2,366.81			
Inspections				
Oakdale	419.46			
Riverbank/Modesto	7,832.79			
Inspections - Other	946.00			
Total Inspections	9,198.25			

Stanislaus Consolidated FPD
Budget vs. Actual 2022-2023
July 1, 2022 through March 31, 2023 65.8%

	Jul '22 - Mar...	Budget	\$ Over Budget	% of Budget
Plan reviews				
Riverbank/Modesto	92,322.29			
Waterford/Hickman	1,579.23			
Plan reviews - Other	839.73			
Total Plan reviews	94,741.25			
Prevention Revenue - Other	0.00	140,000.00	-140,000.00	0.0%
Total Prevention Revenue	121,225.73	140,000.00	-18,774.27	86.6%
Property Tax & Assessments				
Administrative Fees	0.00	0.00	0.00	0.0%
CEQA				
Riverbank	48,912.81			
Waterford/Hickman	373.93			
CEQA - Other	2,341.74	25,000.00	-22,658.26	9.4%
Total CEQA	51,628.48	25,000.00	26,628.48	206.5%
FHA in-lieu-of tax app.	0.00	1,000.00	-1,000.00	0.0%
IMPACT				
Riverbank	927.61			
IMPACT - Other	620.53			
Total IMPACT	1,548.14			
Other Taxes	764,190.00	752,524.00	11,666.00	101.6%
Property Tax-prior unsecured	0.00	5,300.00	-5,300.00	0.0%
Property Tax - Unitary	30,065.50	53,666.00	-23,600.50	56.0%
Property Tax (Secured)	1,705,898.92	3,048,560.00	-1,342,661.08	56.0%
Property Tax (Unsecured)	152,175.11	143,000.00	9,175.11	106.4%
Special Assessment	4,225,921.77	7,936,860.00	-3,710,938.23	53.2%
Special Assessment-PY	0.00	25,000.00	-25,000.00	0.0%
State Homewoners Prop.Tax Relief	0.00	27,000.00	-27,000.00	0.0%
Supplemental Property Tax	20,948.93	40,000.00	-19,051.07	52.4%
Total Property Tax & Assessments	6,952,376.85	12,057,910.00	-5,105,533.15	57.7%
RDA Revenue				
RDA - Residual	0.00	235,000.00	-235,000.00	0.0%
RDA pass-through	0.00	169,000.00	-169,000.00	0.0%
Total RDA Revenue	0.00	404,000.00	-404,000.00	0.0%
4500 · Safer Grant reimbursement	-236,176.50	534,822.00	-770,998.50	-44.2%
4501 · CARES Act Revenues	0.00	450,000.00	-450,000.00	0.0%
4850 · Misc Workers Comp reimbursement	49,036.67			
4871 · insurance proceeds	22,043.37			
4880 · Strike team personnel	183,504.19	0.00	183,504.19	100.0%
4990 · Interest Revenue	23.48			
Total Income	7,655,030.39	13,997,232.00	-6,342,201.61	54.7%
Gross Profit	7,655,030.39	13,997,232.00	-6,342,201.61	54.7%
Expense				
Chart of Accounts				
5000 · Salaries & Benefits				
Salaries & Wages				
5010 · Salary & Wages	3,057,710.13	4,765,376.00	-1,707,665.87	64.2%
5011-1 · Swift Water	15,903.21	23,000.00	-7,096.79	69.1%
5011-2 · Bilingual Pay	2,475.33	3,591.00	-1,115.67	68.9%
5011-3 · Education Pay	63,024.62	59,320.00	3,704.62	106.2%
5011 · Haz Mat Pay	2,134.53	3,000.00	-865.47	71.2%
5012 · Employee Medical Walver	120,269.23	142,079.00	-21,809.77	84.6%
5015 · Everbridge former hiplink	188.16	1,550.00	-1,361.84	12.1%
5016 · FLSA	84,795.04	108,021.00	-23,225.96	78.5%
5017 · Leave Time Buy-Back	263,766.76	271,920.00	-8,153.24	97.0%
5018 · Uniform Allowance	41,074.89	56,250.00	-15,175.11	73.0%

Stanislaus Consolidated FPD
 Budget vs. Actual 2022-2023
 July 1, 2022 through March 31, 2023 65.8%

	Jul '22 - Mar...	Budget	\$ Over Budget	% of Budget
5019 · Payroll Tax Expense	77,030.14	94,997.00	-17,966.86	81.1%
5029 · Group-Term Life Insurance	457.00			
Total Salaries & Wages	3,728,829.04	5,529,104.00	-1,800,274.96	67.4%
5020 · Overtime				
Overtime Reimbursements	-188,409.30			
5020 · Overtime - Other	1,259,082.83	1,200,000.00	59,082.83	104.9%
Total 5020 · Overtime	1,070,673.53	1,200,000.00	-129,326.47	89.2%
5030 · Retirement				
5031 · Retirement				
5031a · CalPers Safety	686,759.90			
5031b · Calpers Misc.	61,441.52			
5031 · Retirement - Other	6,685.27	902,451.00	-895,765.73	0.7%
Total 5031 · Retirement	754,886.69	902,451.00	-147,564.31	83.6%
5032 · Employee CalPERS Reimb.	-394,983.96			
5033 · Administrative Fee	0.00	1,250.00	-1,250.00	0.0%
5036 · Side Fund Principal	155,000.00	381,100.00	-226,100.00	40.7%
5037 · Side Fund Interest	418,006.23	448,392.00	-30,385.77	93.2%
5038 · Cal PERS UAL Aug. 1	206,243.90	332,309.00	-126,065.10	62.1%
5039 · GASB 68 reporting requirement	1,400.00	1,400.00	0.00	100.0%
5030 · Retirement - Other	796.25			
Total 5030 · Retirement	1,141,349.11	2,066,902.00	-925,552.89	55.2%
5040 · Employee Group Insurance				
5041 · Medical Insurance	556,952.28	814,193.00	-257,240.72	68.4%
5042 · Vision Insurance	9,516.92	13,000.00	-3,483.08	73.2%
5043 · Dental Insurance	58,241.49	72,000.00	-13,758.51	80.9%
5044 · Life Insurance	9,908.47	12,500.00	-2,591.53	79.3%
5045 · LTD Insurance	11,700.00	15,000.00	-3,300.00	78.0%
5047 · Vol Life Ins	310.32			
5048 · Central Valley Ret. Med Trust	40,100.00	62,000.00	-21,900.00	64.7%
5040 · Employee Group Insurance - Other	-3,698.15			
Total 5040 · Employee Group Insurance	683,031.33	988,693.00	-305,661.67	69.1%
5050 · Retiree Group Insurance	90,496.89	120,000.00	-29,503.11	75.4%
5060 · Workers' Compensation Insurance				
Workers' Comp. Reimbursements	-51,247.03			
5061 · Workers' Compensation	486,871.82	539,064.00	-52,192.18	90.3%
5060 · Workers' Compensation Insurance - Ot...	-347.73			
Total 5060 · Workers' Compensation Insurance	435,277.06	539,064.00	-103,786.94	80.7%
50600.1 · Payroll tax refund	-346.51			
Total 5000 · Salaries & Benefits	7,149,310.45	10,443,763.00	-3,294,452.55	68.5%
6000 · Services & Supplies				
6020 · Clothing & PPE				
6021 · Badges & Emblems	6,125.81	1,000.00	5,125.81	612.6%
6022 · Safety Clothing	57,698.26	70,000.00	-12,301.74	82.4%
6023 · Replacement Clothing / Uniforms	492.00	500.00	-8.00	98.4%
6020 · Clothing & PPE - Other	38,673.52			
Total 6020 · Clothing & PPE	102,989.59	71,500.00	31,489.59	144.0%

Stanislaus Consolidated FPD
 Budget vs. Actual 2022-2023
 July 1, 2022 through March 31, 2023 65.8%

	Jul '22 - Mar...	Budget	\$ Over Budget	% of Budget
6050 · Household Expense				
6051 · Station Supplies	12,011.14	12,250.00	-238.86	98.1%
6052 · Bottled Water	2,427.30	3,700.00	-1,272.70	65.6%
6053 · Oxygen Service	195.00	1,000.00	-805.00	19.5%
6054 · Furnishings & Appliances	97.08	1,300.00	-1,202.92	7.5%
6050 · Household Expense - Other	3,533.34	6,000.00	-2,466.66	58.9%
Total 6050 · Household Expense	18,263.86	24,250.00	-5,986.14	75.3%
6060 · Insurance				
6061 · Fiduciary Insurance	68,620.00	151,903.00	-83,283.00	45.2%
Total 6060 · Insurance	68,620.00	151,903.00	-83,283.00	45.2%
6080 · Equipment Maint. & Repairs				
6081 · Vehicle Maint & Repair				
02-02 SSLWR26 Chevy Tahoe	60.37			
03-01 SSLG26 Ford Type 6	403.73			
03-02 SSLG21 Ford Type 6	5,951.37			
04-01 SSLE221 Pierce Type 1	34,727.10			
04-02 SSLE24 Pierce Type 1	1,462.68			
04-03 SSLE23 Pierce Type 1	22,284.85			
04-04 SSLE226 Pierce Type 1	19,090.30			
04-05 SSLWR24 2004 Expedition	36.72			
08-01 2008 Chevy P/U	2,866.52			
08-02 SSLE223 OES 347 HME Type1	698.32			
08-03 SSLWT220 Int. WaterTender	5,241.93			
09-01 Chevy Tahoe	5,343.89			
10-01 Ford Expedition	183.85			
11-01 Ford Expedition	13,362.25			
11-02 SSLB24 Int. Type 3	19,885.19			
12-01 Ford Expedition	1,127.28			
13-01 SSLQ22 Pierce Quint	34,018.82			
15-01 SSLE26 Pierce Type 1	30,564.80			
15-02 SSLE21 Pierce Type 1	18,739.91			
16-01 - Ford Explorer	3,424.92			
16-02 - Ford Explorer	946.05			
17-01 SSLWT24 Kenworth WT	4,052.19			
17-02 Ford Escape	301.56			
18-01 SSLE24 Rosenbauer type 1	11,587.50			
99-03 SSLB23 Int. Type 3	18,541.85			
99-04 SSLE30 E-one Type 1	67.32			
Boat 24	11,049.98			
6081 · Vehicle Maint & Repair - Other	1,336.00	220,000.00	-218,664.00	0.6%
Total 6081 · Vehicle Maint & Repair	267,347.25	220,000.00	47,347.25	121.5%
6082 · Radio & Pager Maint & Repair	1,430.67	18,250.00	-16,819.33	7.8%
6083 · Small Engine	391.54	600.00	-208.46	65.3%
6084 · Handlight Repairs	0.00	1,500.00	-1,500.00	0.0%
6086 · SCBA Equipment Maint. & Repairs	12,504.78	17,150.00	-4,645.24	72.9%
6087 · Rope Rescue Equipment	0.00	1,000.00	-1,000.00	0.0%
6088 · Water Rescue	0.00	5,000.00	-5,000.00	0.0%
6089 · Confined Space	0.00	1,000.00	-1,000.00	0.0%
6089 -1 · Hose Program	16,207.81	103,000.00	-86,792.19	15.7%
6089 -2 · Firefighting Equip	0.00	25,000.00	-25,000.00	0.0%
6089 -3 · Non-Firefighting Equip	4,306.58	10,000.00	-5,693.42	43.1%
6089 -4 · Class A Foam Replacement	6,912.04	4,000.00	2,912.04	172.8%
6080 · Equipment Maint. & Repairs - Other	5,023.39			
Total 6080 · Equipment Maint. & Repairs	314,124.04	406,500.00	-92,375.96	77.3%

Stanislaus Consolidated FPD
 Budget vs. Actual 2022-2023
 July 1, 2022 through March 31, 2023 65.8%

	Jul '22 - Mar...	Budget	\$ Over Budget	% of Budget
6090 · Maintenance - Buildings				
6090-20 · Main Office	7,426.27			
6090-21 · St. 21	1,472.20			
6090-22 · St. 22	13,232.61			
6090-23 · St. 23	5,365.69			
6090-24 · St. 24	5,530.87			
6090-26 · St. 26	7,902.89			
6090 · Maintenance - Buildings - Other	0.00	35,000.00	-35,000.00	0.0%
Total 6090 · Maintenance - Buildings	40,930.53	35,000.00	5,930.53	116.9%
6100 · Medical Supplies				
6101 · Medical Supplies	17,368.21	7,613.00	9,755.21	228.1%
6102 · Paramedic Program	56,512.00	171,000.00	-114,488.00	33.0%
6103a · AED Maintenance Certification	1,499.40	15,482.00	-13,982.60	9.7%
6104 · Masimo Certification	0.00	4,477.00	-4,477.00	0.0%
6405 · Lucas Maintenance	0.00	2,610.00	-2,610.00	0.0%
Total 6100 · Medical Supplies	75,379.61	201,182.00	-125,802.39	37.5%
6110 · Memberships				
6111 · Memberships	10,223.17	12,180.00	-1,956.83	83.9%
Total 6110 · Memberships	10,223.17	12,180.00	-1,956.83	83.9%
6120 · Miscellaneous Expense				
6010 · COVID-19 Expenses	1,388.80			
6122 · Food	2,752.42	1,000.00	1,752.42	275.2%
6124 · Cellular Phone	186.53			
6125 · Travel & Lodging	484.09	5,000.00	-4,515.91	9.7%
6126 · Bank Service Charge	359.23			
6127 · Board Member Meeting Allowance	4,000.00	8,000.00	-4,000.00	50.0%
6128 · Executive Development	395.00	2,500.00	-2,105.00	15.8%
6120 · Miscellaneous Expense - Other	413.19			
Total 6120 · Miscellaneous Expense	9,979.26	16,500.00	-6,520.74	60.5%
6130 · Office Expense				
6131 · Stationary / Business Cards	527.60	1,000.00	-472.40	52.8%
6132 · Postage	129.67	3,500.00	-3,370.33	3.7%
6133 · Office Supplies	1,433.66	5,000.00	-3,566.34	28.7%
6134 · Printer Supplies	559.14	2,500.00	-1,940.86	22.4%
6135 · Computer Equipment	11,454.83	6,000.00	5,454.83	190.9%
6130 · Office Expense - Other	367.23			
Total 6130 · Office Expense	14,472.13	18,000.00	-3,527.87	80.4%
6140 · Prof. & Specialized Services				
6141-2 · Administrative	278,699.22	443,731.00	-165,031.78	62.8%
6141 · Accounting/Auditing Expense	101,885.38	80,000.00	21,885.38	127.4%
6142 · Record Destruction Service	448.80	1,100.00	-651.20	40.8%
6143 · Legal	90,538.66	185,000.00	-94,461.34	48.9%
6144 · Sunpro Fire RMS	0.00	7,000.00	-7,000.00	0.0%
6145 · IT Services Contract	66,960.86	100,000.00	-33,039.14	67.0%
6147 · Pre-Employment Screening	34,913.80	25,000.00	9,913.80	139.7%
6148 · Ladder Testing	2,892.00	3,000.00	-108.00	96.4%
6149 - · Medical Exams	1,798.00	20,000.00	-18,202.00	9.0%
6149 -3 · Personnel Recruitment	1,336.00	1,000.00	336.00	133.6%
6149 -4 · TeleStaff Voxeo contract	5,636.07	19,080.00	-13,443.93	29.5%
6149 -5 · Paychex contract	17,865.38	15,225.00	2,640.38	117.3%
6149 -6 · Consultant Services	3,937.50	10,000.00	-6,062.50	39.4%
6149 -7 · SR 911 Dispatch Services	122,865.00	161,262.00	-38,397.00	76.2%
6149 -8 · Streamline Automation system	9,003.00	11,200.00	-2,197.00	80.4%
Total 6140 · Prof. & Specialized Services	738,779.67	1,082,598.00	-343,818.33	68.2%

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 Accrual Basis

Stanislaus Consolidated FPD
 Budget vs. Actual 2022-2023
 July 1, 2022 through March 31, 2023 65.8%

	Jul '22 - Mar...	Budget	\$ Over Budget	% of Budget
6150 · Publications & Legal Notices				
6151 · Prevention Publications	0.00	500.00	-500.00	0.0%
6152 · Publications & Legal Notices	541.28	1,600.00	-1,058.72	33.8%
6150 · Publications & Legal Notices - Other	492.21			
Total 6150 · Publications & Legal Notices	1,033.49	2,100.00	-1,066.51	49.2%
6160 · Rent & Leases - Equip.				
6162 · Alarm System HQ	549.00	1,500.00	-951.00	36.6%
6164 · Copier	2,094.53	2,000.00	94.53	104.7%
6165 · Postage Meter	269.82	750.00	-480.18	36.0%
6166 · Computer Software Licensing	3,266.41	10,000.00	-6,733.59	32.7%
6167 · Station 25 Lease	1,200.00	2,400.00	-1,200.00	50.0%
Total 6160 · Rent & Leases - Equip.	7,379.76	16,650.00	-9,270.24	44.3%
6180 · Small Tools & Instruments	658.17	5,000.00	-4,341.83	13.2%
6190 · Special Departmental Expenses				
6191 · Training Program	10,392.12	10,000.00	392.12	103.9%
6192 · Workshops & Seminars	0.00	3,000.00	-3,000.00	0.0%
6193-1 · Explorer Program	0.00	1,000.00	-1,000.00	0.0%
6193 · Volunteer / Intern Program	0.00	500.00	-500.00	0.0%
6194 · Education Reimbursement	7,373.22	20,000.00	-12,626.78	36.9%
6195 · Prevention Education Program	283.71	3,000.00	-2,716.29	9.5%
6195 -1 · Prevention Expenses	14,456.64	17,500.00	-3,043.36	82.6%
6197 · Life Jacket Program	0.00	500.00	-500.00	0.0%
6198 · Community CPR Program	19.20	2,000.00	-1,980.80	1.0%
6199 -3 · Fitness Equipment Maintenance	850.00	3,500.00	-2,650.00	24.3%
6190 · Special Departmental Expenses - Other	2,381.71			
Total 6190 · Special Departmental Expenses	35,756.60	61,000.00	-25,243.40	58.6%
6200 · Transportation & Travel				
6201 · Fuel & Oil	119,380.95	125,000.00	-5,619.05	95.5%
Total 6200 · Transportation & Travel	119,380.95	125,000.00	-5,619.05	95.5%
6210 · Utilities				
6219-2 · Cable Services	693.91	4,400.00	-3,706.09	15.8%
6219-3 · MDC, T-1 lines, Cell phones	52,774.38	45,000.00	7,774.38	117.3%
6219-4 · VOIP Phones	0.00	17,340.00	-17,340.00	0.0%
6219-6 · Wireless Internet	7,506.00	10,008.00	-2,502.00	75.0%
6220 · St HQ Riverbank				
6220-2 · Electricity	4,593.09			
6220-3 · Natural Gas	1,569.53			
6220-4 · Water & Sewer	630.22			
6220-5 · Pest Control Service	184.00			
6220 · St HQ Riverbank - Other	0.00	0.00	0.00	0.0%
Total 6220 · St HQ Riverbank	6,976.84	0.00	6,976.84	100.0%
6221 · St 21				
6221-1 · Disposal Service	336.46			
6221-2 · Electricity	5,232.72			
6221-3 · Natural Gas	2,497.88			
6221-4 · Water & Sewer	1,118.63			
6221-5 · Pest Control Service	264.00			
6221-6 · Biohazard Medical Waste	817.17			
Total 6221 · St 21	10,266.86			

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Stanislaus Consolidated FPD
 Budget vs. Actual 2022-2023
 July 1, 2022 through March 31, 2023 65.8%

	Jul '22 - Mar...	Budget	\$ Over Budget	% of Budget
6222 · St 22				
6222-1 · Disposal Service	1,058.74			
6222-2 · Electricity	5,131.79			
6222-3 · Natural Gas	2,452.81			
6222-4 · Water & Sewer	1,608.53			
6222-5 · Pest Control Service	564.00			
6222-6 · Biohazard Medical Waste	817.27			
Total 6222 · St 22	11,633.14			
6223 · St 23				
6223-1 · Disposal Service	1,009.12			
6223-2 · Electricity	3,610.50			
6223-3 · Natural Gas	2,356.21			
6223-5 · Pest Control Service	264.00			
Total 6223 · St 23	7,239.83			
6224 · St 24 Waterford				
6224-2 · Electricity	6,059.41			
6224-3 · Natural Gas	2,789.34			
6224-4 · Water & Sewer	2,448.23			
6224-5 · Pest Control Service	276.00			
6224-6 · Biohazard Medical Waste	843.93			
Total 6224 · St 24 Waterford	12,416.91			
6225 · St 25 La Grange				
6225-5 · Pest Control Service	120.00			
Total 6225 · St 25 La Grange	120.00			
6226 · St 26				
6226-1 · Disposal Service	922.64			
6226-2 · Electricity	11,751.38			
6226-3 · Natural Gas	5,588.84			
6226-4 · Water & Sewer	672.65			
6226-5 · Pest Control Service	276.00			
6226-6 · Biohazard Medical Waste	930.13			
Total 6226 · St 26	20,141.64			
6210 · Utilities - Other	0.00	85,000.00	-85,000.00	0.0%
Total 6210 · Utilities	129,769.51	161,748.00	-31,978.49	80.2%
6310 · Direct Assessment Reimbursement				
6311 · Property Tax Admin Charge	0.00	50,750.00	-50,750.00	0.0%
6312 · SCFPD Special Benefit Assesment	0.00	3,045.00	-3,045.00	0.0%
6313 · Direct Assessment - Wildan Fin	8,907.39	11,000.00	-2,092.61	81.0%
6314 · GIS Software/Website (Cal Cad)	12,765.00	14,210.00	-1,445.00	89.8%
6310 · Direct Assessment Reimbursement - O...	0.00	3,500.00	-3,500.00	0.0%
Total 6310 · Direct Assessment Reimbursement	21,672.39	82,505.00	-60,832.61	26.3%
Total 6000 · Services & Supplies	1,709,412.73	2,473,616.00	-764,203.27	69.1%
7000 · Capital Expenditures				
7049 · Station 24 Replacement	0.00	171,060.00	-171,060.00	0.0%
7049 -5 · Capital Facility repair	0.00	165,000.00	-165,000.00	0.0%
7090 · Taxes & Assessments				
7092 · Direct Assessments	3,942.02			
Total 7090 · Taxes & Assessments	3,942.02			
7150 · Financial Charges				
7151 · Service Charges	19,471.84			
Total 7150 · Financial Charges	19,471.84			

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Stanislaus Consolidated FPD
 Budget vs. Actual 2022-2023
 July 1, 2022 through March 31, 2023 65.8%

	Jul '22 - Mar...	Budget	\$ Over Budget	% of Budget
7800 · Equipment				
7802 · Radio Communications Equipment	1,319.00			
7803 · Apparatus/Vehicle Replacement	0.00	106,250.00	-106,250.00	0.0%
7800 · Equipment - Other	0.00	150,242.00	-150,242.00	0.0%
Total 7800 · Equipment	1,319.00	256,492.00	-255,173.00	0.5%
Total 7000 · Capital Expenditures	24,732.86	592,552.00	-567,819.14	4.2%
Total Chart of Accounts	8,883,456.04	13,509,931.00	-4,626,474.96	65.8%
SALES TAX	926.26			
Total Expense	8,884,382.30	13,509,931.00	-4,625,548.70	65.8%
Net Ordinary Income	-1,229,351.91	487,301.00	-1,716,652.91	-252.3%
Net Income	-1,229,351.91	487,301.00	-1,716,652.91	-252.3%

Stanislaus Consolidated FPD
 Bank Accounts and Cash Accounts
 As of March 31, 2023

ASSETS

Current Assets

Checking/Savings

1306-1	0.29
Payroll Liabilities PR Deduct	-1,437.32

RESTRICTED FUNDS

Riverbank Capital Facilities

20 CEQA-Riverbank [1322-8]	437,334.32
30 Dev. Fee Riverbank [0414-4]	96,870.18

Total Riverbank Capital Facilities	534,204.50
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Waterford Cap. Fac. St 24 Build

25 CEQA-Waterford [0422-7]	75,604.50
35 Dev Fee-Waterford [0406-0]	4,268.00

Total Waterford Cap. Fac. St 24 Build	79,872.50
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Total RESTRICTED FUNDS	614,077.00
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Stanislaus County cash accounts

7271 · SCFPD General fund	-1,267.86
7273 · Development Fees - Riverbank	19,938.69
7276 · Development - Waterford/Hickman	39,452.04
7277 · CEQA - Waterford/Hickman	-12,499.64

Total Stanislaus County cash accounts	45,623.23
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WestAmerica Bank

General Checking [1306-1]

ASSIGNED FUNDS

Total ASSIGNED FUNDS	3,276,970.93
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General Checking [1306-1] - Other	1,462,591.42
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Total General Checking [1306-1]	4,739,562.35
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Total WestAmerica Bank	4,739,562.35
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13061-6 · Fiscal agent cash and Inv BNY 2	24,786.10
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Total Checking/Savings	5,422,811.65
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Accounts Receivable

1200 · Accounts Receivable	37,031.62
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Total Accounts Receivable	37,031.62
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Total Other Current Assets	17,057,718.90
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Total Current Assets	22,517,362.17
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Stanislaus Consolidated Fire Protection District
 3324 Topeka Street
 Riverbank, CA 95367
 Phone: (209) 869-7470 · Fax: (209) 869-7475
 www.scfpd.us

STAFF REPORT

TO: President and Members of the Board of Directors

FROM: Tim Tietjen, Fire Chief

SUBJECT: Approval of Resolution 2023-005 Approving the Amended and Restated Joint Exercise of Powers Agreement of the Fire Risk Managements Services Joint Powers Authority

DATE: April 20, 2023

RECOMMENDATION:

It is recommended that the Board of Directors Approve Resolution 2023-005 Approving the Amended and Restated Joint Exercise of Powers Agreement of the Fire Risk Managements Services Joint Powers Authority

DISCUSSION:

The District is a member agency in the Fire Districts Association of California Employment Benefits Authority (FDAC EBA) JPA and the Board of Directors of FDAC EBA have determined it is beneficial to merge with Fire Agencies Self Insurance System (FASIS) effective July 1, 2023. This will allow for more comprehensive and cost-effective coverage programs through a responsive risk pool.

FASIS and FDAC EBA have agreed that FASIS will change its name to Fire Risk Management Services (FRMS) and adopt an amended and restated joint exercise of powers agreement, and that FDAC EBA will assign its rights and liabilities to FRMS and adopt the same agreement as its own. The agreement allows FRMS to operate the programs previously operated by both companies and admit members that would have been eligible to join either companies in the past.

This action requires us to adopt a resolution approving the amended and restated joint exercise of powers agreement of FRMS, authorizing the Fire Chief to sign the amended and restated agreement to allow for continued participation in FRMS, which requires a new three-year minimum participation period.

Attachments:

Resolution

FRMS Joint Powers Agreement

RESOLUTION OF THE STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT AUTHORIZING PARTICIPATION IN AND APPROVING THE AMENDED AND RESTATED JOINT EXERCISE OF POWERS AGREEMENT OF THE FIRE RISK MANAGEMENT SERVICES JOINT POWERS AUTHORITY

WHEREAS, the Fire Agencies Self Insurance System (FASIS) was formed in 1984 for the purpose of jointly funding losses and providing risk management services to reduce such losses by and among California fire protection and community services districts; and

WHEREAS, the FDAC Employment Benefits Authority (FDAC EBA) was formed in 2005 to establish, operate, manage, and administer health and welfare benefit programs for the benefit of the existing and retired officers, employees and members of the legislative body of the California public agencies who are members of FDAC EBA; and

WHEREAS, following the exploration and in-depth analysis of a strategic partnership, the Board of Directors of FASIS and FDAC EBA directed the merger of the two programs, effective July 1, 2023, to provide comprehensive and cost-effective coverage programs through a responsive risk pool for fire service agencies; and

WHEREAS, FASIS and FDAC EBA have agreed that FASIS will change its name to Fire Risk Management Services (FRMS) and adopt an amended and restated joint exercise of powers agreement, and that FDAC EBA will assign its rights and liabilities to FRMS and adopt the same agreement as its own; and

WHEREAS, the amended and restated agreement allows FRMS to operate the programs previously operated by both FDAC EBA and FASIS, and admit members that would have been eligible to join either FDAC EBA or FASIS in the past; and

WHEREAS, STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT is a member of FASIS, and the BOARD of STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT finds it in the best interest of STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT to continue participating in and obtaining coverage and risk management services from FASIS, which is changing its name to FRMS; and

WHEREAS, FRMS (formerly FASIS) requires the STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT to pass a resolution expressing the desire and commitment of STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT to approve the amended and restated joint exercise of powers agreement of FRMS and continue participation in FRMS, which requires a new three-year minimum participation period.

NOW, THEREFORE, BE IT RESOLVED that the Board of the STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT approves the Amended and Restated Joint Exercise of Powers Agreement for FRMS, as presented; and

BE IT FURTHER RESOLVED that the Board authorizes the Fire Chief to sign the Amended and Restated Joint Exercise of Powers Agreement that shall enable the STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT to continue participating in the joint self-insurance and risk management programs provided by FRMS.

THIS RESOLUTION DULY PASSED this 20TH day of April, 2023.

I HEREBY CERTIFY that the foregoing Resolution was duly adopted by the District Board by the following vote:

AYES:	Directors:
NOES:	Directors:
ABSENT:	Directors:
ABSTAIN:	Directors:

Dated: April 20, 2023

Jonathan Goulding, Board President

ATTEST:

Amanda McCormick, Clerk of the Board

APPROVED AS TO FORM:

Frank Splendorio, District Counsel



TO: FASIS Member Districts
 FROM: Jennifer Jobe, FASIS Executive Director
 DATE: March 2, 2023
 SUBJECT: **AMENDED AND RESTATED JOINT POWERS AGREEMENT OF FIRE RISK MANAGEMENT SERVICES** (formerly *Fire Agencies Self Insurance Systems (FASIS)*)

The Fire Agencies Self Insurance System (FASIS) and Fire Districts Association of California Employment Benefits Association (FDAC EBA) will consolidate, effective July 1, 2023, to form Fire Risk Management Services (FRMS). FRMS is a multi-line risk pool providing workers' compensation and employee benefits coverage to eligible fire districts in California.

The FASIS and FDAC EBA Consolidation Advisory Committee has met regularly over the past twelve months to work toward streamlining the financial and administrative services via a consolidation of the two programs. At the Special Board of Directors Meeting on February 22, 2023, the FASIS and FDAC EBA Boards unanimously approved the FRMS Amended and Restated Joint Powers Agreement (JPA), effective July 1, 2023.

In accordance with the Joint Powers Agreement: Creating the Fire Agencies Self Insurance System, Article 30:

"This Agreement may be amended at any time by the written approval of two-thirds (2/3) of the Member Districts signatory to it."

Attached is the Amended and Restated Joint Powers Agreement of the Fire Risk Management Services. The Agreement requires approval under Section 31: Execution in Counterparts and must be received in our office **no later than June 20, 2023**. Signatories to the Agreement will require approval from their respective governing bodies. To aid in this endeavor, attached are sample resolutions for use by either 1) members of FASIS only; or 2) members of both FASIS and FDAC EBA. The sample resolutions allow for approval of the Agreement and authorize the designated executive officer to execute, thus enabling participation in FRMS, effective July 1, 2023.

Upon approval from your district's governing body, the Agreement under Section 31 (page 20) must be executed using one of the following options:

1. Original Signature: print Section 31 (page 20) of the Agreement, sign and return via USPS.
2. Electronic Signature - Email: print Section 31 (page 20) of the Agreement, sign, scan, and return via email.
3. Electronic Signature - Acrobat Sign: electronically access the [Agreement](#), sign, and submit.

When utilizing options #1 or #2 above, please submit the executed Agreement via USPS, email, or fax to:

Colleen Morrison, FASIS Analyst
c/o Sedgwick
1750 Creekside Oaks Dr., Ste. 200
Sacramento, CA 95833
(916) 244-1199 – FAX
colleen.morrison@sedgwick.com

Your attention to this important matter is appreciated. If you have any questions or require additional information, please contact Colleen Morrison at (916) 244-1176 or colleen.morrison@sedgwick.com.

Attachments:

1. Amended and Restated Joint Powers Agreement of Fire Risk Management Services
2. Sample Resolution Authorizing Participation in Fire Risk Management Services – FASIS
3. Sample Resolution Authorizing Participation in Fire Risk Management Services – FASIS & FDAC EBA

**AMENDED AND RESTATED JOINT POWERS AGREEMENT
OF FIRE RISK MANAGEMENT SERVICES
(Formerly Fire Agencies Self Insurance System (FASIS))**

This Amended and Restated Joint Powers Agreement of Fire Risk Management Services (“FRMS”) (“Agreement”), formerly known as the Fire Agencies Self Insurance System (“FASIS”) is made and entered into by and among the public agencies organized and existing under the laws of the State of California who have or may hereafter execute this Joint Powers Agreement (the “Members”) pursuant to the authority conferred by Government Code Section 6500 et seq.

RECITALS

WHEREAS, each of the Members who have executed this Agreement is a “public agency” as that term is defined in Section 6500 of the California Government Code; and

WHEREAS, California Government Code Section 6500 et seq. provides that two or more public agencies may by agreement jointly exercise any power common to the contracting parties; and

WHEREAS, California Labor Code Section 3700 (c) authorizes public agencies, including members of a pooling arrangement under a joint powers authority, to fund and self-insure for their Worker’s Compensation claims liability; and

WHEREAS, California Government Code Section 990.4 provides that a local public agency may self-insure, purchase insurance through an authorized carrier, purchase insurance through a surplus lines broker, or any combination of these; and

WHEREAS, California Government Code Sections 989 and 990 authorize a local public agency to self-insure itself and its employees against tort and inverse condemnation liability; and

WHEREAS, California Government Code Section 990.8 provides that two or more local public agencies may, by a joint powers agreement, provide insurance for any purpose by any one or more of the methods specified in Government Code Section 990.4; and

WHEREAS, California Government Code Section 990.6 provides that the cost of such insurance or self-insurance is an authorized and appropriate expenditure of public funds; and

WHEREAS, California Government Code Sections 53200, 53201(a), 53202, 53202.2, 65205, 53205.1, 53205.16, 53206, 53208 and Health and Safety Code Section 13800 et seq. provide that a local public agency may provide for any health and welfare benefits for the benefit of its existing and retired officers, employees, and members of its legislative body, which health and welfare benefits include, but are not limited to medical, hospital surgical, disability, legal expense, dental, vision, life, and income protection insurance or benefits, whether provided on an insurance basis, self-funded basis, or some combination of insurance and self-funding; and

WHEREAS, Government Code Section 53202 states that in providing such health and welfare benefits, a public agency may approve self-funded plans or may contract with one or more admitted insurers, health service organizations or legal service organizations for such plans of health and welfare benefits as the public agency determines to be in the best interest of the public agency and its existing and retired officers, employees and legislative body; and

WHEREAS, Government Code Section 53205 provides that the legislative body of a public agency may expend public agency funds for the premiums, dues or other charges for health and welfare benefits of its existing and retired officers, employees, and members of its legislative body; and

WHEREAS, each of the Members which are parties to this Agreement desire to join together with other Members in order to collectively establish, operate, manage, administer and fund programs of insurance and/or self-insurance for workers' compensation benefits, employment benefits, general liability, property damage, and other coverages to be determined; and

WHEREAS, each of the Members which are parties to this Agreement find it to be to its mutual advantage and in the public benefit to utilize any power common to them, and all those powers available to a Joint Powers Authority pursuant to the Joint Powers Act at Government Code Section 6500 et seq. (the "Act"), to fulfill the purposes of this Agreement specified in Section 3 hereof, including establishing pools for self-insured losses and purchasing excess or re-insurance and administrative services in connection with the Joint Protection Programs (the "Coverage Programs") for the collective benefit of the Members; and

WHEREAS, certain Members have previously executed that certain Amended Joint Powers Agreement of FASIS dated October 13, 2005 (the "FASIS JPA"), which agreement such Members desire to amend and restate by this Agreement; and

WHEREAS, this Amendment and Restatement is intended to allow members of Fire Districts Association of California Employment Benefits Authority ("FDAC EBA") to join FRMS and share in consolidated administration and governance of programs by amending and restating its existing Joint Powers Agreement to this Agreement; and

WHEREAS, the governing body of each Member has determined that it in the best interests of the Member, and in the public interest, to execute this Agreement and participate in FRMS as a Member;

WHEREAS, it is to the mutual advantage of and in the best interest of the parties to this Joint Powers Agreement to continue and expand this Joint Powers Authority for the purposes stated.

NOW THEREFORE, for and in consideration of all of the mutual benefits, covenants and agreements contained herein, the parties hereto agree as follows:

SECTION 1:
DEFINITIONS

The following definitions shall apply to the provisions of this Agreement:

1. "Act" means Articles 1 through 4 (commencing with Section 6500) of Chapter 5, Division 7, Title 1 of the California Government Code, as amended.
2. "Administrator" shall mean the employee or third-party contractor who is appointed by the Board of Directors to manage the business and affairs of FRMS under the policy direction of the Board of Directors.
3. "Assessment" means an amount additional to a Member's initial contribution or annual contribution, which the Board of Directors determines, in accordance with this Agreement and/or the Bylaws, that a Member or Former Member owes on account of its participation in a Coverage Program for a given Program year.
4. "Board of Directors" or "Board" shall mean the governing body of FRMS.
5. "Bylaws" means the Bylaws of FRMS adopted by the Board of Directors, as they may be amended from time to time.
6. "Claim" shall mean a demand made by or against a Member or Former Member which is or may be covered by one of the Coverage Programs approved by the Board of Directors.
7. "Contribution" shall mean the amount determined by the Board of Directors to be the appropriate sum of money which a Member must pay at the commencement of or during a Program Year in exchange for the benefits provided by a Coverage Program.
8. "Coverage Program" shall mean the specific type of Joint Protection Program as set forth in the terms, conditions and exclusions of the Coverage Documents for insured or self-insured losses, and the purchasing of excess or re-insurance and administrative services with respect to such losses. On the effective date, FRMS will operate two (2) Coverage Programs, the Workers' Compensation Coverage Program for workers' compensation claims, and the Employment Benefits Coverage Program for claims related to medical, hospital surgical, disability, legal expense, dental, vision, life, and income protection insurance or benefits. FRMS may add additional programs later.
9. "Coverage Documents" shall mean the Declarations, Memorandum of Coverages, Coverage Agreements, Endorsements, Policies of Insurance or any other documents that provide the terms, conditions, limits and exclusions of coverage afforded by a Coverage Program.

10. "District" shall mean a special district and political subdivision of the State of California as defined in Government Code Section 56000 et seq.
11. "Duly Constituted Board Meeting" shall mean any meeting of the Board of Directors noticed and held pursuant to the Ralph M. Brown Act and at which a quorum is determined to be present at the beginning of said meeting.
12. "Estimated Contribution" shall mean the amount which the Board of Directors estimates will be the appropriate contribution for a Member's participation in a Coverage Program for a Program Year.
13. "Excess or Re-Insurance" shall mean that insurance that may be purchased on behalf of FRMS and/or the Members to protect the funds of the Members or Former Members against catastrophic losses or an unusual frequency of losses in a particular Coverage Program during a Program Year in excess of any self-insured retention maintained by FRMS for that Coverage Program.
14. "Fiscal Year" shall mean that period of 12 months which is established by the Board of Directors as the fiscal year of FRMS.
15. "Former Member" shall mean a Member which was a signatory to this Agreement (or the prior FASIS Agreement) but which has withdrawn from, or been involuntarily terminated from participation in FMRS.
16. "Joint Protection Program" shall mean a Coverage Program offered by FRMS, separate and distinct from other Coverage Programs, wherein Members shall jointly pool their losses and claims, jointly purchase excess or re-insurance and administrative and other services including claims adjusting, data processing, risk management consulting and brokerage, loss prevention, legal, accounting and auditing and related services.
17. "Member" shall mean a public agency which has signed this Agreement, which qualifies as a Member under the provisions of this Agreement and the Bylaws, and which has been approved for membership by the Board of Directors.
18. "Memorandum of Coverage" shall mean a document issued by FRMS for each Coverage Program specifying the coverages and limits provided to the Members participating in that Coverage Program.
19. "Pooling" shall mean group self-insurance as permitted by Government Code Section 990.8, Labor Code Section 3700 and Government Code Section 53202.
20. "Program Year" shall mean a 12-month period of time determined by the Board of Directors, during which a particular Coverage Program is in effect.

21. "Retained Earnings" shall mean an account reflecting the accumulated earnings of a Coverage Program after payment of all losses, expenses and obligations of that Coverage Program.
22. "Risk Management" shall mean the process of identifying, evaluating, reducing, transferring and eliminating risks. Risk Management includes, but is not limited to, various methods of funding claims payments, purchasing insurance, legal defense of claims, controlling losses, and determining self-insurance retention levels and the amount of reserves for potential claims.

SECTION 2:
FRMS AS SUCCESSOR TO AND EXPANSION OF FASIS

FASIS was originally formed on July 1, 1984, pursuant to the provisions of Government Code Section 6500 et seq. as a joint powers authority to provide a program of pooling of self-insured workers' compensation losses of its members, which members were defined as California fire protection districts formed and operating under the provisions of California Health and Safety Code Section 13800 et seq. and California community services districts providing fire suppression and emergency services formed and operating under the provisions of California Government Code Section 61000, et seq. FASIS has continued to provide this self-insurance program up to the effective date of this Agreement.

As of the effective date of this Agreement, the Fire Agencies Self Insurance System shall be known as Fire Risk Management Services, referred to herein as FRMS. Pursuant to Government Code Sections 6506 and 6507, from its inception, FRMS has, is, and shall be a public entity separate and independent from the Members which is governed exclusively by its Board of Directors ("Board").

FDAC EBA was originally formed on July 1, 2005, pursuant to the provisions of Government Code Section 6500 et seq. as a joint powers authority to provide employment benefits programs including medical, hospital surgical, disability, legal expense, dental, vision, life, and income protection insurance or benefits, whether provided on an insurance basis, self-funded basis, or some combination of insurance and self-funding, to any California public agency including special districts, cities, and joint powers authorities which were formed with the power to provide fire suppression and emergency services. FDAC EBA has continued to provide this employment benefits program up to the effective date of this Agreement.

This Agreement is being amended and restated in part to allow members of Fire Districts Association of California Employment Benefits Authority ("FDAC EBA") to join FRMS and share in consolidated administration and governance of programs. Accordingly, as of the effective date of this Agreement, the membership of FRMS shall consist of the members of FASIS, as well as the members of FDAC EBA that have approved this Agreement. Future membership in FRMS is open to public agencies throughout California that meet the membership requirements specified herein and in the Bylaws and are approved for membership by the Board of Directors.

SECTION 3:
PURPOSE

This Agreement is entered into by the Members pursuant to Government Code Sections 989, 990, 990.4, 990.6, 990.8, 52200 et seq., 6500 et seq. and Labor Code Section 3700, et seq., in order to provide, subject to the Coverage Documents, workers' compensation and employment benefits coverages, and/or coverages for other risks which the Board of Directors may determine.

Additional purposes of this Agreement are: (1) to reduce the amount and frequency of losses, and to decrease the costs incurred by Members in the handling and litigation of claims; (2) to expand the breadth and reduce the costs of health and welfare benefits including, but are not limited to medical, hospital, surgical, disability, legal expense, dental, vision, life, and income protection insurance or benefits, whether provided on an insurance basis, self-funded basis, or some combination of insurance and self-funding. These purposes shall be accomplished through the exercise of the powers of the Members jointly in the creation of a separate public entity, Fire Risk Management Services ("FMRS") to establish and administer Coverage Programs as set forth herein and in the Bylaws.

It is also the purpose of this Agreement to provide for the inclusion at subsequent dates of such additional Members organized and existing as California public agencies as may desire to become parties to this Agreement and Members of FRMS, subject to approval by the Board of Directors.

SECTION 4:
MEMBERSHIP

Each Member which is a party to this Agreement must be a public agency which is duly organized and existing under the laws of the State of California with the power to provide at least one of the following services: (1) fire suppression services, (2) emergency medical services, including emergency disease response, prevention and control services; (3) hazardous material response services (4) medical transport and/or ambulance services, including emergency transportation services (5) rescue services; (6) any other emergency response services provided pursuant to the California Emergency Services Act (Government Code Section 8550 et seq.). "Emergency" is defined as any condition of disaster or of extreme peril to the safety of persons and/or property caused by such conditions as air pollution, fire, flood, hazardous material incident, storm, epidemic, riot, drought, plant or animal infestations or disease, earthquake, terrorism, or sudden and severe energy shortage. Each Member must be approved for participation in the Authority in the manner provided in the Bylaws of the Authority.

There shall be two (2) classes of Membership: (1) Voting Members; and (2) Non-voting Members. Voting Members shall be public agencies organized as a fire protection district formed and operating pursuant to the terms of California Health and Safety Code Section 13800 et seq. All other Members shall be Non-voting Members.

The rights and obligations of Voting Members shall be as described in the Bylaws.

SECTION 5:
PARTIES TO AGREEMENT

Each Member which has signed this Agreement certifies that it intends to and does contract with FRMS, and with all other parties who have signed this Agreement, and, in addition, with such other parties which may later be added as a party to and may sign this Agreement. Each party to this Agreement, which has or may hereafter sign this Agreement, also certifies that the withdrawal of any party from this Agreement by voluntary withdrawal, involuntary termination, or otherwise, shall not affect this Agreement nor such party's intent to contract with the other remaining parties to this Agreement.

SECTION 6:
TERM OF AGREEMENT

This Agreement shall become effective as to existing Members of FASIS on the later of July 1, 2023, or the date on which the last of two-thirds of such Members have executed this Agreement ("effective date"). This Agreement shall become effective as to existing Members of FDAC EBA on the later of July 1, 2023 or the date on which two-thirds of its members have executed this Agreement.

This Agreement shall become effective as to each new Member upon: (1) approval of its membership by the Board of Directors of the FRMS; (2) execution of this Agreement by the new Member and by FRMS; and (3) by payment by the new Member of its initial contribution for participation in one of the Coverage Programs offered by the FRMS.

SECTION 7:
POWERS OF FRMS

FRMS shall have all the powers common to its Members and all additional powers set forth in the Joint Powers Authority Act, and is hereby authorized to do all acts necessary for the exercise of said common powers, including, but not limited to, any or all of the following:

- (1) to make and enter into contracts, including the power to accept the assignment of contracts or other obligations which relate to the purposes of FRMS, or which were entered into by a Member or Former Member prior to joining FRMS, and to acquire assets, incur liabilities, and resolve and make claims;
- (2) to accept an assignment from the FDAC EBA of all its assets, obligations and liabilities (including claims and contracts in existence at the time of consolidation) in order to benefit the Members and Former Members participating in the FDAC EBA employment benefits coverage program; provided, that except for the fair and equitable allocation of administrative and overhead expenses, funds from such assignment shall not be commingled and shall be separately accounted for as provided in this Agreement and the Bylaws;

- (3) to incur debts, liabilities or other obligations; including those which are not debts, liabilities or other obligations of the Members or Former Members, or any of them;
- (4) to charge and collect Contributions and Assessments from Members or Former Members for participation in a Coverage Program;
- (5) to employ agents and employees and/or to contract for services from third-party consultants;
- (6) to receive grants and donations of property, funds, services, and other forms of assistance from persons, firms, corporations and government entities;
- (7) to acquire, hold, lease or dispose of property, funds, contributions, donations, and any other forms of assistance from persons, firms, corporations and government entities;
- (8) to acquire property by gift, grant, exchange, devise, or purchase;
- (9) to hold, lease, convey, sell, encumber, or dispose of property;
- (10) to sue and to be sued in its own name;
- (11) to issue or caused to be issue bonded and other indebtedness, and pledge any property or revenues as security to the extent permitted by law by Articles 2 and 4 of the Act or otherwise, including, but not limited to, bonds or other evidences of indebtedness issued on behalf of FRMS or its Members;
- (12) to obtain in its own name all necessary permits, licenses, opinions and rulings;
- (13) whenever necessary to facilitate the exercise of its powers, to form and administer nonprofit corporations to perform one or more of the functions which FRMS is empowered to perform, or to perform any other proper corporate function, and to enter into agreements with such nonprofit corporations;
- (14) to exercise all powers necessary and proper to carry out the terms and provisions of this Agreement (including the provision of all other appropriate ancillary coverages for the benefit of Members or Former Members, or otherwise authorized by law or the Act; and
- (15) to exercise all powers and perform all acts as otherwise provided in the Bylaws.

Said powers shall be exercised pursuant to the terms hereof, and in the manner provided by law and in accordance with Section 6509 of the Act. The foregoing powers shall be subject to the restrictions upon the manner of exercising such powers pertaining to the Member or Former Member designated in the Bylaws.

SECTION 8:
BOARD OF DIRECTORS

All powers of FRMS shall be exercised by, and its property controlled and its affairs conducted by and through its Board of Directors. Said Board of Directors is hereby designated as the agency to administer and execute this Agreement pursuant to Government Code Section 6506.

The Board of Directors shall be composed of no more than fifteen (15) and no less than eleven (11) individuals, each of whom is elected by a majority vote of Voting Members participating in a Coverage Program, as specified in the Bylaws. Each member of the Board of Directors shall have one vote. The terms for Directors, procedures for electing Directors, and the composition of the Board of Directors shall be as set forth in the Bylaws. The Board of Directors shall have the authority to conduct all business and govern all affairs of this Joint Powers Authority under the provisions hereof and pursuant to law and shall have such powers and functions as are provided for herein, in the Bylaws, or by law.

SECTION 9:
POWERS OF THE BOARD OF DIRECTORS

The Board of Directors shall have such powers as provided in this Agreement and the Bylaws and such additional powers as necessary or appropriate to fulfill the purposes of this Agreement and the Bylaws, including, but not limited to the following:

- (a) Exercise all powers and conduct all business of this Joint Powers Authority.
- (b) Determine the details of and select the Coverage Programs to be offered by FRMS;
- (c) Provide for and develop various services including, but not limited to, financial administration, insurance consulting and brokerage services; claims adjustment services, loss control and risk management services; accountancy, auditing and actuarial services; and legal and legislative advocacy services, either through its own employees or contracts with third parties.
- (d) Appoint and provide policy direction to the Administrator, appoint committees, appoint staff, and employ such persons as the Board of Directors deems necessary for the administration of this Joint Powers Authority.
- (e) Determine and purchase all necessary insurance coverage, including Excess insurance, Re-insurance, liability insurance, director's and officer's liability insurance, and such other insurance as FRMS may deem necessary or proper to carry out the Coverage Programs offered by the Authority, and to protect the employees of FRMS and the employees of the Members.
- (f) Fix and collect Contributions and Assessments from participating Members in consideration for participation in the Coverage Programs offered by FRMS.

- (g) Deposit all funds received in appropriate separate bank accounts in the name of Fire Risk Management Services.
- (h) Invest funds on hand in any manner authorized by law for the investment of funds of a public agency.
- (i) Direct the payment, adjustment, compromise, settlement and defense of all claims as provided for in the Coverage Documents involving a Member during their period of membership in and participation in a Coverage Program.
- (j) Expend funds of FRMS only for the purpose of carrying out the provisions of the Agreement and the Bylaws as they now exist or may hereafter be amended.
- (k) Obtain a fidelity bond in such amount as the Board of Directors may determine for any person or persons who have charge of or the authority to expend funds of the FRMS.
- (l) Acquire property by gift, grant, exchange, devise, or purchase; or hold, lease, convey, sell, encumber, or dispose of all property necessary or appropriate to carry out the powers and operations of FRMS.
- (m) Establish policies and procedures for the operation of FRMS.
- (n) Enter into any and all contracts or agreements necessary or appropriate to carry out the purposes and functions of FRMS.
- (o) To prepare the annual operating budget of FRMS for each fiscal year.
- (p) To engage, retain and discharge agents, representatives, firms or other organizations as the Board of Directors deems necessary for the administration of FRMS.
- (q) To exercise general supervisory power and policy control over the Executive Director.
- (r) To transact any other business which is within the powers of the Board of Directors.
- (s) Elect officers of FRMS.

SECTION 10:
OFFICERS

The officers of FRMS shall consist of the President, Vice President, Secretary, Treasurer, Assistant Treasurer, and Administrator. The position of Treasurer shall be filled by a person who either is the treasurer of a Member, a certified public accountant, or one of the officers, employees, or contracted consultants of FRMS. The Treasurer shall have no vote unless the Treasurer is also a Director.

The Treasurer shall serve at the discretion of the President. The Treasurer shall be the depository of and have custody of all the funds of FRMS, from whatever source. The Treasurer shall comply with the duties and responsibilities of the office as set forth in subdivisions (a) to (d), inclusive, of Section 6505.5 of the Government Code. The Board shall require the Treasurer to file with FRMS an official bond in the amount to be fixed by the Board. FRMS shall pay the cost of bond premiums required by this section.

In lieu of the designation of a treasurer and auditor as set forth in Government Code Section 6505.5, FRMS elects to appoint the Treasurer of FRMS to said positions under the provision of Government Code Section 6505.6. FRMS further elects to be governed by and incorporates herein all other provisions contained within Government Code Section 6505.6, including but not limited to the requirement that the Treasurer shall cause an independent audit to be made by a certified public accountant, or public accountant, in compliance with Section 6505. The treasurer, or the treasurer's designee, shall maintain or cause to be maintained all accounting or other financial records FRMS and shall file all financial reports required of FRMS and shall perform such other duties as the Board may specify.

All offices shall be filled and have the powers and responsibilities as prescribed in the Bylaws.

SECTION 11:
RESTRICTIONS ON POWER

Such powers enumerated in Section 8 hereof are subject to the restrictions upon the manner of exercising power by the California public agency which is a Member and which is named in the Bylaws, pursuant to California Government Code Section 6509.

SECTION 12:
COMPLIANCE WITH THE BROWN ACT

All meetings of the Board, including regular, adjourned regular and special meetings shall be called, noticed, held and conducted in accordance with the provisions of the Ralph M. Brown Act, California Government Code section 54950 et seq.

SECTION 13:
BYLAWS

The Board shall promulgate Bylaws to govern day-to-day operations of FRMS. The Board may amend the Bylaws from time to time as provided for in the Bylaws. The initial Bylaws of FRMS, a copy of which is attached hereto and marked Exhibit A, are hereby adopted as the initial Bylaws of FRMS. Each party to this Agreement by the execution hereof agrees to be bound by and to comply with all the terms and conditions of this Agreement and of said Bylaws as they now exist or may hereafter be amended, and agrees that any violation of the Bylaws shall be a violation of this Agreement. FRMS shall operate and conduct its business and affairs pursuant to the terms of

this Agreement and said Bylaws. In the event any provisions of the Bylaws conflict with a provision of this Agreement, the provision contained in this Agreement shall control.

SECTION 14:
COVERAGE PROGRAMS

FRMS shall maintain such types and levels of coverage for Coverage Programs as determined by the Board of Directors. The coverage afforded under one or more Coverage Programs may include protection for workers' compensation liability, employment health and welfare benefits, and any other risks which the Board of Directors may determine to be advisable. More than one type of coverage may be afforded under a single Coverage Program. FRMS shall describe the coverage and operation of each Coverage Program in writing utilizing documents such as Memorandums of Coverage, Master Program Documents, or other written policies and procedures.

The Board of Directors may arrange for purchase of Excess or Re-insurance. FRMS shall not be liable to any Member or to any other person or organization if such excess or re-insurance policies are terminated, cancelled or non-renewed without prior notice to one or more Members, or if there is a reduction in the type or amounts of coverage afforded under a Coverage Program by reason of any change in coverage in a succeeding excess or re-insurance policy, even if such reduction occur without prior notice to one or more Members.

SECTION 15:
IMPLEMENTATION OF THE COVERAGE PROGRAMS

The Board of Directors shall establish the coverage afforded by each Coverage Program, the amount of Contributions and Assessments, the precise cost allocation plans and formulas, provide for the handling of Claims, and specify the amounts and types of Excess or Re-insurance to be obtained. The Contributions and Assessments for each Coverage Program shall be determined by the Board of Directors as set forth herein, in the Bylaws, or in the controlling documents for each Coverage Program.

SECTION 16:
ACCOUNTS AND RECORDS

- (a) **Annual Budget.** FRMS shall, pursuant to the Bylaws, annually adopt an operating budget, including budgets for each Coverage Program.
- (b) **Funds and Accounts.** FRMS shall establish and maintain such funds and accounts as required by the Board of Directors and as required by generally accepted accounting principles, including separate funds and accounts for each Coverage Program. Books and records of FRMS shall be open to any inspection at all reasonable times by authorized representatives of Members, or as otherwise required by law.
- (c) **Investments.** Subject to the applicable provisions of any indenture or resolution providing for the investment of moneys held thereunder, FRMS shall have the power to

invest any money in the treasury that is not required for the immediate necessities of FRMS, as the Board determines advisable, in the same manner as local agencies pursuant to Government Code Section 53601 et seq. as such provisions may be amended or supplemented.

- (d) **No Commingling.** The funds, reserves, and accounts of each Coverage Program shall not be commingled and shall be accounted for separately; provided, however, that administration and overhead expenses of FRMS not related to a specific Coverage Program may be fairly and equitably allocated among Coverage Programs as determined by the Board of Directors. Investments and cash accounts may be combined for administrative convenience, but separate accounting shall be made for balances of individual funds and Coverage Program revenues and expenses.
- (e) **Annual Audit.** The Board shall provide for a certified, annual audit of the accounts and records of FRMS, in the manner prescribed in the Bylaws.

SECTION 17:
SERVICES PROVIDED BY FRMS

FRMS may provide, in the discretion of the Board of Directors, the following services in connection with this Agreement:

- (a) To provide or procure coverage, including but not limited to self-insurance funds and commercial insurance, as well as Excess or Re-insurance and umbrella insurance, by negotiation, bid or purchase;
- (b) To assist Members in obtaining insurance coverage for risks not included within the coverages of FRMS;
- (c) To assist risk managers with the implementation of risk management functions as they relate to risks covered by the Coverage Programs offered by FRMS;
- (d) To provide loss control and safety consulting services to Members;
- (e) To provide claims adjusting and subrogation services for Claims covered by the Coverage Programs;
- (f) To provide loss analysis and control through the use of statistical analysis, data processing, and record and file retention services, in order to identify high exposure operations and to evaluate proper levels of self-insured retention and deductibles;
- (g) To conduct risk management and claims audits relating to the participation of Members in the Coverage Programs;
- (h) To provide such other services as deemed appropriate by the Board of Directors.

SECTION 18:
RESPONSIBILITIES OF MEMBERS

Members or Former Members shall have the following responsibilities, which shall survive the withdrawal from, or involuntary termination of participation in a Coverage Program, or membership in FRMS:

- (a) Each Member shall designate an individual to be responsible for the risk management functions within that Member and to serve as a liaison between the Member and FRMS as to risk management.
- (b) Each Member shall consider all recommendations of FRMS concerning unsafe practices and/or hazard mitigation, and each Member participating in the Workers' Compensation Coverage Program shall implement and maintain an injury and illness prevention program as required by the California Labor Code within ninety (90) days of inception into program.
- (c) Each benefits program Member shall maintain its own set of records, including a loss log, in all categories of risk covered by each Coverage Program in which it participates to assure accuracy of FRMS' loss reporting system, unless it is deemed no longer necessary by the Board of Directors;
- (d) Each Member participating in the Workers' Compensation Program shall report job-related accidents or illnesses to the appropriate claims administrator as soon as practicable after notification of the accident or illness, and no later than 48 hours after notification, shall use the format specified by the claims administrator when making job-related accident reports, and make any other required notifications to government agencies, including Cal-OSHA, when required;
- (e) Each Member shall pay its Contribution, and any adjustments thereto, and any Assessments within the specified time period set forth in the invoice, or as otherwise set forth in the Bylaws. After withdrawal or termination, each Former Member or its successor shall promptly pay to FRMS its share of any additional Contributions, adjustments or Assessments, if any, as required of it by the Board of Directors;
- (f) Each Member or Former Member shall provide FRMS with such other information or assistance as may be necessary for FRMS to carry out the Coverage Programs in which the Member or Former Member participates or has participated;
- (g) Each Member or Former Member shall in any and all ways cooperate with and assist FRMS and any insurer of FRMS, in all matters relating to this Agreement and covered Claims;
- (h) Each Member or Former Member shall comply with all Bylaws, rules, regulations and operating policies and procedures adopted by the Board of Directors.

SECTION 19:
NEW MEMBERS

FRMS shall allow entry into its Coverage Programs of new Members, only upon approval of the Board of Directors, with any conditions or limitations that the Board deems appropriate. In order to become a Member and remain a Member, any public agency must participate in at least one Coverage Program, pay the Contributions required for such participation, and shall be authorized to exercise the common powers set forth in this Agreement.

SECTION 20:
WITHDRAWAL

Any Member may voluntarily withdraw from this Agreement only at the end of any applicable Program Year and only if:

- (a) The Member has been a party to this Amended and Restated Agreement for not less than three (3) full Program Years as of the date of the proposed withdrawal;
- (b) The Member submits at least 90 (ninety) days signed written withdrawal notification in accordance with the Bylaws;
- (c) In order to withdraw from the Agreement, the Member must have completed the three (3) full Program Year participation requirement for each Coverage Program in which the Member participated at the time of withdrawal.

Any Member may voluntarily withdraw from any particular Coverage Program only at the end of any applicable Program Year and only if:

- (a) The Member has participated in a Coverage Program for at least three (3) full Program Years;
- (b) The Member is a participant in another Coverage Program; and
- (c) The Member submits at least ninety (90) days signed written withdrawal notification in accordance with the Bylaws.

In the event that the three (3) year participation requirement for any Coverage Program has not been met, for each Coverage Program the withdrawing Member participated in at the time of withdrawal for less than three (3) years, such withdrawing Member shall be obligated to pay all Contributions and Assessments as if that Member had remained in such Coverage Program for the required three (3) full years.

In the event the notice of withdrawal is not provided as required above, any such withdrawing Member shall, with respect to each Coverage Program the Member participated in, be obligated to pay any and all Contributions and Assessments for the next full Program Year.

A Member may not withdraw as a party to this Agreement until it has withdrawn from all of the Coverage Programs of FRMS as provided herein and in the Bylaws.

SECTION 21:
EXPULSION

FRMS shall have the right to expel any Member's participation in a Coverage Program, or expel a Member from FRMS, for violation of the terms of this Agreement, the Bylaws, or any other rule, regulation or operational policy adopted by the Board of Directors of FRMS, in the manner provided for in the Bylaws.

The participation of any Member of FRMS, including participation in any of FRMS' Coverage Programs, may be expelled in the discretion of the Board of Directors whenever such Member is dissolved, consolidated, merged or annexed. Any such expulsion shall not relieve the Member or Former Member of its membership responsibilities specified in this Agreement.

SECTION 22:
EFFECT OF WITHDRAWAL OR EXPULSION

The withdrawal from or expulsion of any Member from this Agreement shall not be construed as a completion of the purpose of the Agreement, nor shall it terminate this Agreement. Any Member that withdraws or is expelled after the effective date of this Amended and Restated Agreement shall not be entitled to payment, return or refund of any Contribution, Assessment, consideration, or other property paid or donated by the Member to FRMS, or to any return of any loss reserve contribution, or to any distribution of assets.

The withdrawal from or expulsion of any Member from any Coverage Program shall not terminate its responsibilities to pay its unpaid Contributions, adjustments, or Assessments to such Coverage Program. The Board of Directors shall determine the final amount due from the Member or Former Member by way of Contributions or Assessments, if any, or any credit due on account thereof, to the Member or Former Member for the period of its participation. Such determination shall not be made until all Claims or other unpaid liabilities of that Coverage Program have been finally resolved.

SECTION 23:
TERMINATION OF FRMS AND DISTRIBUTION

This Agreement may be terminated at any time with the written consent of two-thirds of the then participating Members; provided, however, that FRMS and this Agreement shall continue to exist for the purpose of disposing of all claims, distribution of all assets, and all other functions necessary to wind up the affairs of the Authority.

The Board of Directors is vested with all powers of FRMS for the purposes of winding up and dissolving the business affairs of FRMS. These powers include the power to require Members or Former Members who were signatories to this Agreement at the time the subject Claims were

incurred, to pay any Assessments in accordance with loss allocation formulas for final disposition of all Claims and losses covered by this Agreement or the Bylaws.

Upon termination of a Coverage Program, all net assets of such Coverage Program other shall be distributed only among Members that are participating in such Coverage Program at the time of termination, in accordance with and proportionate to their Contributions, adjustments, and Assessments paid less claims or losses paid during the period of that Member's participation in the Coverage Program. The Board of Directors shall determine the distribution in the manner specified in the Bylaws.

Upon termination of this Agreement, all net assets of FRMS, other than the net assets of any Coverage Program distributed as provided above, shall be distributed only among Members in good standing at the time of such termination in accordance with and proportionate to each such Member's contributions made and claims or losses paid, as permitted by Government Code Section 6512.2. The Board of Directors shall determine such distribution in the manner specified in the Bylaws.

In lieu of terminating this Agreement, the Board may, with the written consent of two-thirds of the Voting Members, elect to assign and transfer all rights, assets, liabilities and obligations of FRMS to a successor joint powers authority created under the Act.

SECTION 24: AMENDMENTS

This Joint Powers Agreement may be amended by an amendment in writing signed by two-thirds of the Members then parties to this Agreement. Upon signature of any amendment by two-thirds of the then participating Members, any Member failing or refusing to sign such amendment may be involuntarily terminated as a party to this Agreement as provided in the Bylaws.

SECTION 25: ENFORCEMENT

FRMS is hereby granted authority to enforce this Agreement. In the event action is instituted to enforce any term of this Agreement or any term of the Bylaws against any Member which has signed this Agreement, the Member agrees to pay such sums as the court may fix as attorney fees and costs in said action.

SECTION 26: NON-LIABILITY OF MEMBER AGENCIES

Pursuant to Government Code Section 6508.1, the debts, liabilities and obligations of the FRMS shall not be the debts, liabilities or obligations of the Members which are parties to the Agreement. Nothing in the Joint Powers Agreement or in the Bylaws adopted pursuant thereto shall be construed as imposing liability upon any Member, or any officer, employee or member of the legislative body thereof, for the payment of any Claims incurred in any of the Coverage Programs

offered by FRMS to its Members, the sole recourse of claimants being against funds of those insurance programs and/or self-funded programs administered by the FRMS for the payment of such benefits.

SECTION 27:
NON-LIABILITY OF DIRECTORS, OFFICERS, ADMINISTRATOR,
AGENTS AND EMPLOYEES

The Board of Directors, officers, Administrator, agents, and employees of FRMS shall not be liable to FRMS, to any Member or Former Member, or to any other person for any actual or alleged breach of duty, mistake of judgment, neglect, error, misstatement, misleading statement, or any other act or omission in the performance of their duties hereunder; for any action taken or omitted by any director, officer, administrator, agent, or employee, or independent contractor; for loss incurred through the investment or failure to invest funds; or loss attributable to any failure or omission to procure or maintain insurance; except in the event of fraud, gross negligence, or intentional misconduct of such director, officer, administrator, agent, or employee. No director, officer, administrator, agent, or employee, including former directors, officers, administrators, agents or employees, shall be liable for any action taken or omitted by any other director, officer, administrator, agent, or employee.

SECTION 28:
INDEMNIFICATION OF BOARD OF DIRECTORS, OFFICERS, AND EMPLOYEES

As a public entity, FRMS shall defend and shall indemnify and hold harmless its directors, officers, and employees, including former directors, officers and employees, from any and all claims, demands, causes of action, liability, losses and damages arising out of the performance of their duties as such directors, officers and employees of FRMS, except in the event of fraud, gross negligence, corruption, malice or intentional misconduct, and the funds of FRMS shall be used for such purposes. FRMS may purchase conventional insurance to protect FRMS, and its Members and Former Members, against any such acts or omissions by its directors, officers and employees, including former directors, officers and employees.

SECTION 29:
ADMINISTRATION OF PREEXISTING OBLIGATIONS

- (a) All liabilities and obligations of FASIS existing prior to the effective date of this Amended and Restated Agreement will be administered under the terms and conditions of the FASIS Agreement as it existed prior to the effective date.
- (b) All assets of FRMS existing prior to the effective date shall be reserved by FRMS for the sole purpose of administering the preexisting obligations under the FASIS Agreement.
- (c) The Board shall appoint a committee made up of representatives of Members that were Members of FASIS prior to the effective date to make recommendations to the Board regarding the administration of the preexisting obligations under the FASIS Agreement.

As to specific agenda items relating to such matters, only Directors representing Members who were members of FASIS prior to the effective date may vote, and as to such items, a quorum shall be determined solely by reference to the number of Directors that represent members of FASIS prior to the effective date.

- (d) In the event that FDAC EBA assigns its rights, assets, liabilities and obligations to FRMS, any assets of FDAC EBA that are assigned to FRMS shall be used exclusively for the purpose of administrating the obligations of FDAC EBA. In the event of such assignment, the Board shall appoint a committee made up of representatives of Members that were Members of FDAC EBA prior to the effective date to make recommendations to the Board regarding the administration of FDAC EBA's obligations. As to specific agenda items relating to such matters, only Directors representing Members who were members of FDAC EBA prior to the effective date may vote, and as to such items, a quorum shall be determined solely by reference to the number of Directors that represent members of FDAC EBA prior to the effective date.

**SECTION 30:
MISCELLANEOUS PROVISIONS**

- (a) This Agreement shall bind and inure to the heirs, devisees, assignees and successors in interest of the Authority and to the successors in interest of each Member in the same manner as if such parties had been expressly named herein.
- (b) This Agreement shall be governed by the law of the state of California. This Agreement together with the documents incorporated into the Agreement by reference constitute the entire Agreement between the parties regarding its subject matter. There are no oral understandings or agreements not set forth in writing herein.
- (c) If any provisions in this Agreement are held by any court to be invalid, void, or unenforceable, the remaining provisions of this Agreement shall nevertheless continue in full force and effect.
- (d) No person or organization or entity shall be entitled to assert the rights of any Member or Former Member under any Coverage Document or Coverage Program. No Member or Former Member may assign any right, claim or interest it may have under this Agreement, and no creditor, assignee or third-party beneficiary of any Member or Former Member shall have any right, claim or title to any part, share, interest, fund, contribution or asset of FRMS.

SECTION 31:
EXECUTION IN COUNTERPARTS

This Agreement may be executed in one or more counterparts and shall be as fully effective as though executed in one document.

(Agency Name)

Date: _____

By: _____
Name/Title

ORDINANCE NO. 2023-14

**ORDINANCE OF THE STANISLAUS CONSOLIDATED FIRE
PROTECTION DISTRICT FOR THE ADOPTION OF A
REVISED MASTER FEE SCHEDULE FOR SERVICES PROVIDED BY THE
STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT**

WHEREAS, the Stanislaus Consolidated Fire Protection District ("District") is funded by taxes levied on real property located within the geographic boundaries of the District; and,

WHEREAS, numerous services offered by the District directly benefit members of the general public for which fees and charges may properly be imposed; and,

WHEREAS, the District adopted Ordinance No. 3 on October 12, 2000 which provides for the recovery of fees and charges for District services consistent with Health & Safety Code Section 13916; and,

WHEREAS, the District adopted Resolution 2008-09, to update the District fee schedule; and,

WHEREAS, the District adopted Ordinance No. 2017-10 to further update the District fee schedule; and

WHEREAS, pursuant to Health and Safety Code Sections 13916(b), and Government Code Section 6062a, the District has given notice of its intent to revise the fee schedule and impose additional fees and charges as may be adopted by ordinance, in accordance with Health & Safety Code Section 13916 and Article XIII C, Section 1 of the California Constitution; and,

WHEREAS, District has completed a study assessing the cost of service for various service fees, and such study worksheet has been prepared and a part of the Board Agenda Packet for this ordinance; and,

WHEREAS, the District now wishes to update and adopt certain fees and charges for services and products provided by the District pursuant to a new and revised fee schedule (the "Master Fee Schedule"), attached hereto as Exhibit "A," which fees and charges will not exceed the estimated reasonable cost to the District of providing such services or products.

NOW THEREFORE BE IT RESOLVED THAT the Board of Directors ("Board") of the District declare as follows:

SECTION 1. Amendment to Fee Schedule

The Board of Directors of the Stanislaus Consolidated Fire Protection District hereby amends the fee schedule, in its entirety, as set forth in the attached Master Fee Schedule, Exhibit "A" and direct that fees shall be uniformly applied and collected as set forth therein. To the extent the fees and charges set forth in the Master Fee Schedule adopted pursuant to this Ordinance are inconsistent with any other fees or charges of the District previously adopted, it is the explicit intention of the Board that the fees and charges set forth in the Master Fee Schedule adopted pursuant to this Ordinance shall prevail.

SECTION 2. General Policy Statements

- A. All fees or charges shall be calculated at one (1) hour minimum unless otherwise specified in the Master Fee Schedule. All operational use permit fees shall be enforced in accordance with the current edition of the California Fire Code (CFC).
- B. All fees for specified services shall be calculated by the applicable department.
- C. Whenever a requester fails to cancel a requested inspection prior to the scheduled time of inspection, or is not prepared for the inspection at the requested scheduled time, the standard inspection fees shall be charged based on the minimum rate. A re-inspection fee shall be charged for subsequent inspections.
- D. When required, no permit or approval shall be issued until such facility or process is brought into compliance with applicable codes and the required service fee is paid in full.
- E. All fees charged to facilities, projects, processes, or events which require the issuance of an operational permit and/or site inspection will include one (1) inspection and two (2) re-inspections for compliance with applicable codes. If additional inspections are required, a re-inspection fee will be assessed.
- F. The payment of fees shall not be construed as a waiver of the District's rights to enforce compliance with the fire safety standards through any other means authorized by applicable law.
- G. The Fire Chief may waive applicable fees or a cost when he/she or his/her designated representative determines it is in the best interest of the Fire District to do so.

SECTION 3. Effective Date

The fees provided for herein shall become effective upon the effective date of this Ordinance.

SECTION 4. Future Fee Increases

The Fire Chief shall request the Board adjust the fees annually, beginning September 2024 and each September thereafter, based on the change in the Consumer Pricing Index, (CPI-U, San Francisco — Oakland San Jose region) for the twelve (12) month period ending December 31 of the preceding calendar year.

Approval by the Board of Directors shall be by resolution, adopted at a regularly scheduled meeting of the Board prior to the enactment of the increase.

SECTION 5. Effective Date, Publication, and CEQA.

This Ordinance shall become effective 30 days after its adoption, and this ordinance, or a summary thereof, shall be published in accordance with law. This is not a “project” for purposes of CEQA as this is an administrative action only.

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT		
Master Fee Schedule		
02/16/2023		
Fee Activity		
No.	Description	Proposed Fee Level for 2023
Proposed Fee Structure		
Annual Fire Permit / Inspection		
	(CFC Operational Permits)	
1	Aerosol Products Level 2 & 3	85
	A-1 occupancies: Assembly uses, usually with fixed seating, intended for the production and viewing of performing arts or motion pictures	193
	A-2 occupancies: Assembly uses intended for food and/or drink consumption with occupant load of 50-150	129
	A-2 occupancies: Assembly uses intended for food and/or drink consumption with occupant load of more than 151	193
	A-3 occupancies: Assembly uses intended for worship, recreation or amusement and other assembly occupancies not classified as A-1,A-2,A-4, and A-5 occupancies	193
	A-4 occupancies: Assembly uses intended for viewing of indoor sporting events and activities with spectator seating	258
	A-5 occupancies: Assembly uses intended for participation in or viewing outdoor activities	193
6	Candles/Assemblies	129
7	Care Facility Residential State Licensed - > 6	129
8	Care Facility Commercial 0-50State Licensed	387
9	Care Facility Commercial 51-99State Licensed	516
10	Care Facility Commercial 100-150 State Licensed	774
11	Care Facility Commercial 151-200 State Licensed	1032
12	Carnivals and Fairs	387
13	Cellulose Nitrate	75
14	Combustible Fibers	258
15	Combustible Materials	258
16	Compressed Gases	129
17	Cryogenic Fluids	129
17.1	Education thru 12th grade	322
18	Day Care Facilities Residential Licensed up to 14	290
19	Day Care Facilities Commercial 0-50	129
20	Day Care Facilities Commercial 51-100	161
21	Day Care Facilities Commercial 101-150	290
22	Dispensing of Flammable/Combustible liquids into a vehicle	129
23	Dry Cleaning Plants	129
24	Combustible Dust Producing & Operations	129
25	Explosives	129
26	Fire Standby (per hour)	129
27	Storage of Fireworks	1032
28	Fireworks Display	774
	Fireworks Booth (SafenSane)	129
29	Flammable/Combustible Inside+60 Gal.	258

	30 Flammable/Combustible Inside -60 Gal.	129
	31 Flammable/Combustible Liquid. Outside/Above Ground Over 60 Gal	129

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT		
Master Fee Schedule		
02/16/2023		
Fee Activity		
No.	Description	Proposed Fee Level for 2023
	32 Flammable/Combustible U/G Tanks	129
	33 Hazardous Materials	258
	34 High-Piled Combustible Stock	258
	35 High-Rise 55' or more	516
	36 Hydrant/Control Valve Flow Test	193
	37 Industrial Ovens/Drying	129
	38 Liquefied Petroleum Gases	129
	39 Liquid or Gas Filled Vehicles inAssemblies	258
	40 Motor Vehicle Repair	129
	41 Outside Storage of Tires	129
	42 Pyrotechnical Special Effects	1032
	43 Radioactive Materials	129
	44 Reinspection Fee	64
	45 Residential Home Care R-3.1	129
	46 Spray Booths/ DippingOperations	129
	47 Tents/Canopies & MembraneStructure 400 sq.. - 999 sq. ft.	129
	48 Tents/Canopies & Membrane Structure 1,000 sq.. - 1,999 sq. ft.	129
	49 Tents/Canopies & Membrane Structure 2,000 sq. ft. - 2,999 sq. ft.	193
	50 Tents/Canopies & MembraneStructure over 3,000 sq. ft.	258
	51 Welding and Cutting	129
	52 Fire Dept. Control Valves (five-year certification)	129
	Miscellaneous One -time Prevention Fees	129
	Amusement Buildings	193
	Lumber yards and woodworking plants	64
	Refrigeration Equipment	64
Business Inspections		
	B Occupancies < 5,000 Square Feet - (i.e. bank, professional office)	129
	B Occupancies ≥ 5,000 Square Feet - (i.e. bank, professional office), M Occupa	193

	M Occupancies - (i.e. market, department or drug store)	193
	R-1 Occupancy (i.e. hotels, motels)	258
	R-2 Occupancy (i.e. Res Permanent 2+) 4 or less units	129
	4-9 units	129
	10-49 units	129
	50-99 units	129
	100-200 units	129
	201-300 units	193
	> 300 units; each additional 50 units	96

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT		
Master Fee Schedule		
02/16/23		
Fee Activity		
No.	Description	Proposed Fee Level for 2023
FIRE Plan Review and Inspection Fees (New Construction)		
	Fire Plan Check Fee (Hourly)	129
	Hazardous Materials/ Combustible Liquids	387
	Emergency Responder Radio coverage	516
	Fire Sprinklers	
	New System per Riser	774
	Tenant Improvement	322
	13D System	258
	Per Head Charge (all systems)	6
	Underground	645
	Additional Inspections	129
	Additional Plan Check	129
	As-Built Fee	64
	Fire Pumps	516
	Fire Sprinkler Demo Work (<100 Heads)	129
	Fire Sprinkler Demo Work (>100 Heads)	193
	Fixed Fire Protection System	387
	New System (plus cost of devices)	516
	Tenant Improvement (plus cost of devices)	258
	Per Device Charge (all systems)	6
	Hood System (plus per nozzle charge after 5; includes 5 devices)	387
	Per Nozzle Charge	6
	UST Removals (1-3 tanks)	645
	Additional Tank Removal	64
	UST Installations (1-3 Tanks)	645
	Additional Tank Installation	64

	Vapor Extraction Systems	258
	Gas stations (upgrades/modifications)	322
	Installation	258
	Additional Tank Installation	64
	Fire Access/Hydrant Survey only	193
	Medical Gas System	516
	Solar Photovoltaic Installations (Commercial)	387
	Smoke Control Systems	1290
	Battery Systems	387
Fire False Alarms		
	First False Alarm	no charge
	Second False Alarm	no charge
	Third False Alarm	no charge
	Fourth and Subsequent False Alarms	523

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT

Master Fee Schedule

02/16/2023

Fee Activity		
No.	Description	Proposed Fee Level for 2023
Emergency Medical Response		
	First Responder Fee	333
	Advanced Life Support Fee	333
	Basic Life Support Fee	333
Misc. Inspections		
	Re-Inspection (after initial and first reinspection)	129
	Special Inspections (outside of normal business hours) - 2 hr. minimum	
	2 hour minimum	258
	Outside billable rates including supervision, overhead, equipment, hourly wages and fringe benefits of the employees involved	129
Administrative Fees		
	Administrative Processing Fee	6
	Mailing/Handling existing documents (plus copies and postage)	12
	Report generation (plus cost of copies)	24

	Printing (up to legal paper) 1st page	1
	Each additional page	0.30
	Printing (11x17) 1st page	2
	Each additional page	0.60
	Faxing (per page)	0.25
	Copy of Incident Report	24
	Copy of Operating Budget	35
Cost Recovery/Hourly Rates		
	Drug/DUI/Hazmat/Other Incident Response	
	Fire Prevention Hourly Rate	129
	Fire Suppression Hourly Rate	111
	Engine Co Hourly Rate (3 Person Crew)	333
	Ladder Truck Co Hourly Rate (4 Person Crew)	444
	For services requested of District staff which have no fee listed in this fee schedule, the Fire Chief or the Fire Chiefs' designee shall determine the appropriate fee based on the established hourly rates for this division. Additionally, the District will pass-through to the applicant any discrete costs incurred from the use of external service providers if required to process the specific application.	
TOTAL FIRE		

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT Master Fee Schedule (JUSTIFICATION) 03/16/2023					
Fee Activity					
No.	Description	Proposed Fee Level for 2023	Time Factor (Hrs)	Hourly Rate	P=Prevention S=Suppression O=Outsourced
Proposed Fee Structure					
Annual Fire Permit / Inspection					
	(CFC Operational Permits)				
1	Aerosol Products Level 2 & 3	85	0.25	129	P
	A-1 occupancies: Assembly uses, usually with fixed seating, intended for the production and viewing of performing arts or motion pictures	193	1.5	129	P
	A-2 occupancies: Assembly uses intended for food and/or drink consumption with occupant load of 50-150	129	1	129	P
	A-2 occupancies: Assembly uses intended for food and/or drink consumption with occupant load of more than 151	193	1.5	129	P
	A-3 occupancies: Assembly uses intended for worship, recreation or amusement and other assembly occupancies not classified as A-1,A-2,A-4, and A-5 occupancies	193	1.5	129	P
	A-4 occupancies: Assembly uses intended for viewing of indoor sporting events and activities with spectator seating	258	2	129	P
	A-5 occupancies: Assembly uses intended for participation in or viewing outdoor activities	193	1.5	129	P
6	Candles/Assemblies	129	1	129	P
7	Care Facility Residential State Licensed - > 6	129	1	129	P
8	Care Facility Commercial 0-50State Licensed	387	3	129	P
9	Care Facility Commercial 51-99State Licensed	516	4	129	P
10	Care Facility Commercial 100-150 State Licensed	774	6	129	P
11	Care Facility Commercial 151-200 State Licensed	1032	8	129	P
12	Carnivals and Fairs	387	3	129	P
13	Cellulose Nitrate	75	0.58	129	P
14	Combustible Fibers	258	2	129	P
15	Combustible Materials	258	2	129	P
16	Compressed Gases	129	1	129	P
17	Cryogenic Fluids	129	1	129	P
17.1	Education thru 12th grade	322	2.5	129	P
18	Day Care Facilities Residential Licensed up to 14	290	2.25	129	P
19	Day Care Facilities Commercial 0-50	129	1	129	P
20	Day Care Facilities Commercial 51-100	161	1.25	129	P
21	Day Care Facilities Commercial 101-150	290	2.25	129	P
22	Dispensing of Flammable/Combustible liquids into a vehicle	129	1	129	P
23	Dry Cleaning Plants	129	1	129	P
24	Combustible Dust Producing & Operations	129	1	129	P
25	Explosives	129	1	129	P
26	Fire Standby (per hour)	129	1	129	P
27	Storage of Fireworks	1032	8	129	P
28	Fireworks Display	774	6	129	P
	Fireworks Booth (SafenSane)	129	1	129	P
29	Flammable/Combustible Inside+60 Gal.	258	2	129	P
30	Flammable/Combustible Inside -60 Gal.	129	1	129	P
31	Flammable/Combustible Liquid. Outside/Above Ground Over 60 Gal	129	1	129	P

Fee Activity

No.	Description	Proposed Fee Level for 2023	Time Factor (Hrs)	Hourly Rate	P=Prevention S=Suppression O=Outsourced
	32 Flammable/Combustible U/G Tanks	129	1	129	P
	33 Hazardous Materials	258	2	129	P
	34 High-Piled Combustible Stock	258	2	129	P
	35 High-Rise 55' or more	516	4	129	P
	36 Hydrant/Control Valve Flow Test	193	1.5	129	P
	37 Industrial Ovens/Drying	129	1	129	P
	38 Liquefied Petroleum Gases	129	1	129	P
	39 Liquid or Gas Filled Vehicles inAssemblies	258	2	129	P
	40 Motor Vehicle Repair	129	1	129	P
	41 Outside Storage of Tires	129	1	129	P
	42 Pyrotechnical Special Effects	1032	8	129	P
	43 Radioactive Materials	129	1	129	P
	44 Reinspection Fee	64	0.5	129	P
	45 Residential Home Care R-3.1	129	1	129	P
	46 Spray Booths/ DippingOperations	129	1	129	P
	47 Tents/Canopies & MembraneStructure 400 sq.. - 999 sq. ft.	129	1	129	P
	48 Tents/Canopies & Membrane Structure 1,000 sq.. - 1,999 sq. ft.	129	1	129	P
	49 Tents/Canopies & Membrane Structure 2,000 sq. ft. - 2,999 sq. ft.	193	1.5	129	P
	50 Tents/Canopies & MembraneStructure over 3,000 sq. ft.	258	2	129	P
	51 Welding and Cutting	129	1	129	P
	52 Fire Dept. Control Valves (five-year certification)	129	1	129	P
	Miscellaneous One -time Prevention Fees	129	1	129	P
	Amusement Buildings	193	1.5	129	P
	Lumber yards and woodworking plants	64	0.5	129	P
	Refrigeration Equipment	64	0.5	129	P
Business Inspections					
	B Occupancies < 5,000 Square Feet - (i.e. bank, professional office)	129	1	129	P
	B Occupancies ≥ 5,000 Square Feet - (i.e. bank, professional office), M Occupa	193	1	129	P
	M Occupancies - (i.e. market, department or drug store)	193	1.5	129	P
	R-1 Occupancy (i.e. hotels, motels)	258	2	129	P
	R-2 Occupancy (i.e. Res Permanent 2+) 4 or less units	129	1	129	P
	4-9 units	129	1	129	P
	10-49 units	129	1	129	P
	50-99 units	129	1	129	P
	100-200 units	129	1	129	P
	201-300 units	193	1.5	129	P
	> 300 units; each additional 50 units	96	0.75	129	P

Fee Activity

No.	Description	Proposed Fee Level for 2023	Time Factor (Hrs)	Hourly Rate	P=Prevention S=Suppression O=Outsourced
FIRE Plan Review and Inspection Fees (New Construction)					
	Fire Plan Check Fee (Hourly)	129	1	129	O
	Hazardous Materials/ Combustible Liquids	387	3	129	O
	Emergency Responder Radio coverage	516	4	129	O
	Fire Sprinklers				
	New System per Riser	774	6	129	O
	Tenant Improvement	322	2.5	129	O
	13D System	258	2	129	O
	Per Head Charge (all systems)	6			
	Underground	645	5	129	O
	Additional Inspections	129	1	129	P
	Additional Plan Check	129	1	129	O
	As-Built Fee	64	0.5	129	O
	Fire Pumps	516	4	129	O
	Fire Sprinkler Demo Work (<100 Heads)	129	1	129	O
	Fire Sprinkler Demo Work (>100 Heads)	193	1.5	129	O
	Fixed Fire Protection System	387	3	129	O
	New System (plus cost of devices)	516	4	129	O
	Tenant Improvement (plus cost of devices)	258	2	129	O
	Per Device Charge (all systems)	6			
	Hood System (plus per nozzle charge after 5;includes 5 devices)	387	3	129	O
	Per Nozzle Charge	6			
	UST Removals (1-3 tanks)	645	5	129	O
	Additional Tank Removal	64	0.5	129	O
	UST Installations (1-3 Tanks)	645	5	129	O
	Additional Tank Installation	64	0.5	129	O
	Vapor Extraction Systems	258	2	129	O
	Gas stations (upgrades/modifications)	322	2.5	129	O
	Installation	258	2	129	O
	Additional Tank Installation	64	0.5	129	O
	Fire Access/Hydrant Survey only	193	1.5	129	O
	Medical Gas System	516	4	129	O
	Solar Photovoltaic Installations (Commercial)	387	3	129	O
	Smoke Control Systems	1290	10	129	O
	Battery Systems	387	3	129	O
Fire False Alarms					
	First False Alarm	no charge			
	Second False Alarm	no charge			
	Third False Alarm	no charge			
	Fourth and Subsequent False Alarms	523	Fixed Fee	523	S

Fee Activity

No.	Description	Proposed Fee Level for 2023	Time Factor (Hrs)	Hourly Rate	P=Prevention S=Suppression O=Outsourced
Emergency Medical Response					
	First Responder Fee	333	1	111	S
	Advanced Life Support Fee	333	1	111	S
	Basic Life Support Fee	333	1	111	S
Misc. Inspections					
	Re-Inspection (after initial and first reinspection)	129	1	129	P
	Special Inspections (outside of normal business hours) - 2 hr. minimum				P
	2 hour minimum	258	2	129	P
	Outside billable rates including supervision, overhead, equipment, hourly wages and fringe benefits of the employees involved	129	1	129/111	P&O/S
Administrative Fees					
	Administrative Processing Fee	6	Fixed Fee	6	Admin
	Mailing/Handling existing documents (plus copies and postage	12	Fixed Fee	12	Admin
	Report generation (plus cost of copies)	24	Fixed Fee	24	Admin
	Printing (up to legal paper) 1st page	1	Fixed Fee	1	Admin
	Each additional page	0.30	Fixed Fee	0.30	Admin
	Printing (11x17) 1st page	2	Fixed Fee	2	Admin
	Each additional page	0.60	Fixed Fee	0.60	Admin
	Faxing (per page)	0.25	Fixed Fee	0.25	Admin
	Copy of Incident Report	24	Fixed Fee	24	Admin
	Copy of Operating Budget	35	Fixed Fee	35	Admin
Cost Recovery/Hourly Rates					
	Drug/DUI/Hazmat/Other Incident Response				
	Fire Prevention Hourly Rate	129	1	129	P
	Fire Suppression Hourly Rate	111	1	111	S
	Engine Co Hourly Rate (3 Person Crew)	333	1	333	S
	Ladder Truck Co Hourly Rate (4 Person Crew)	444	1	444	S
	For services requested of District staff which have no fee listed in this fee schedule, the Fire Chief or the Fire Chiefs' designee shall determine the appropriate fee based on the established hourly rates for this division. Additionally, the District will pass-through to the applicant any discrete costs incurred from the use of external service providers if required to process the specific application.				
TOTAL FIRE					



**STANISLAUS CONSOLIDATED
FIRE PROTECTION DISTRICT
STAFF REPORT**

TO: President and Members of the Board of Directors

FROM: Tim Tietjen, Fire Chief

DATE: April 20, 2023

SUBJECT/TITLE:

Financial Audit Fiscal Year 2021 / 2022

RECOMMENDATION:

Review, accept the Financial Audit for Fiscal Year 2021 / 2022 conducted by Smith & Newell, CPAs.

EXECUTIVE SUMMARY/BACKGROUND:

Smith & Newell CPAs has completed the Fiscal Year 2021 / 2022 Financial Audit. Please see the attached letter and Financial Audit for Fiscal Year 2021 / 2022. Smith & Newell, CPAs will make a presentation with the details of the audit.

FISCAL IMPACT:

1. There are no new Fiscal Impacts.

OPTIONS:


1. Accept the Fiscal Year 2021 / 2022 Financial Audit
2. Do not Accept the Fiscal Year 2021 / 2022 Financial Audit and direct staff on further direction regarding the audit.

ATTACHMENTS:

1. Fiscal Year 2021 / 2022 Financial Audit

Prepared by: Tim Tietjen, Fire Chief

Meeting Date: April 20, 2023

Fire Chief Approval: _____


**STANISLAUS CONSOLIDATED
FIRE PROTECTION DISTRICT,
CALIFORNIA**

**FINANCIAL STATEMENTS
TOGETHER WITH
INDEPENDENT AUDITOR'S REPORT
FOR THE YEAR ENDED
JUNE 30, 2022**

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STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Annual Financial Report
For the Year Ended June 30, 2022

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INTRODUCTORY SECTION

- **List of Officials**

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STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
List of Officials
For the Year Ended June 30, 2022

Board of Directors

Jonathan Goulding	President
Charles Neal	Vice President
Greg Bernardi	Director
Steven Stanfield	Director
Brandon Rivers	Director

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FINANCIAL SECTION

- **Independent Auditor's Report**
- **Management's Discussion and Analysis**
- **Basic Financial Statements**
- **Required Supplementary Information**

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Stanislaus Consolidated Fire Protection District
Riverbank, California

Report on the Audit of the Financial Statements**Opinions**

We have audited the accompanying financial statements of the governmental activities and each major fund of Stanislaus Consolidated Fire Protection District, California (District), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of June 30, 2022, and the respective changes in financial position, thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

To the Board of Directors
Stanislaus Consolidated Fire Protection District
Riverbank, California

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards and Government Auditing Standards, we:

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

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

To the Board of Directors
Stanislaus Consolidated Fire Protection District
Riverbank, California

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, District Pension information, District OPEB information, and budgetary comparison information as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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


Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory section but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated February 15, 2023, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the District's internal control over financial reporting and compliance.



Smith & Newell CPAs
Yuba City, California
February 15, 2023

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**Management's Discussion and Analysis
(Unaudited)**

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**STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

INTRODUCTION

As management of the Stanislaus Consolidated Fire Protection District (the "District"), we offer readers this discussion and analysis of the District's financial performance for the fiscal year ended June 30, 2022. Readers are encouraged to consider the information presented here in conjunction with additional information, which can be found in the District's financial statements that follow this discussion.

FINANCIAL HIGHLIGHTS

Government-Wide:

- The District's total net position (assets minus liabilities) increased \$2,387,889 as of June 30, 2022.
- Government-wide *governmental* revenues include program revenues of \$11,077,923 and general revenues of \$3,356,198 for a total of \$14,434,121.
- Government-wide *governmental* expenses were \$12,628,965.
- Government-wide Prior Period Adjustments were \$582,733 and accounted for an update to the stated asset values of all fire stations and related land upon which they are built.

Fund Level:

- Governmental Fund balance increased to \$6,507,322 in fiscal year 2021-22, up from the amount of \$5,030,785 in the prior year due to an increase in the amount of Proposition 172; SAFER Grant; Development; and Special District COVID-related funding received from a variety of sources.
- Governmental Fund revenues were \$26,156,824 in fiscal year 2021-22, up \$13,145,416 from the prior fiscal year. This increase was primarily due to receipt of one-time bond proceeds in the amount of \$11,635,000 related to a bond issued to pay down the CalPERS Unfunded Liability debt; and also due to the receipt of one-time revenues noted above.
- Governmental Fund expenditures were \$24,680,287 in fiscal year 2021-22, up \$11,100,540 from the prior fiscal year mainly due a one-time payment to CalPERS towards the Unfunded Liability.

OVERVIEW OF THE FINANCIAL STATEMENTS

Government-Wide Financial Statements

The Government-Wide Financial Statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business. These Government-Wide Financial Statements are presented on pages 10 and 11 of this report and consist of:

Governmental Activities – these services are principally supported by taxes, assessments and intergovernmental revenues. All of the District's basic services are considered governmental activities and include public protection and related debt obligations.

Within the framework of these activities, a Statement of Net Position and a Statement of Activities report information about the District as a whole. These statements include all assets and liabilities of the District (i.e., infrastructure and long-term debt) and use the accrual basis of accounting in which all the current year revenues and expenses are taken into account regardless of when the cash is received or paid. The two statements, which consist of both General and Development-related activities accounted for as special revenue funds at the fund level, can be generally described as follows:

**STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

The Statement of Net Position presents information on all of the District's assets and liabilities, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The Statement of Activities presents information showing how the District's net position changed during the fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows.

Notably, these statements differ from the Fund Financial Statements in that they include all assets of the District (including infrastructure) and all liabilities (including long-term debt) and exclude certain interfund receivables, payables and other interfund activity as prescribed by GASB Statement No. 34. A reconciliation between the two is provided on page 13 of this report.

Fund Financial Statements

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Stanislaus Consolidated Fire Protection District, like other governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds used in the District fall into one category: governmental funds.

Governmental funds - all of the District's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at fiscal year-end that are available for spending. These funds are reported using modified accrual accounting, which measures cash and all other financial assets that can be converted to cash. The governmental fund statements provide a detailed short-term view of the District's general government operations and the basic services it provides. This information helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. We describe the relationship between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and the governmental funds in the reconciliation on page 15 of this report.

Notes to Basic Financial Statements - The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Supplemental Information - In addition to the basic financial statements and accompanying notes, this report also presents required supplemental information and supplemental information.

FINANCIAL ANALYSIS OF THE GOVERNMENT-WIDE FINANCIAL STATEMENTS

The government-wide financial statements provide long-term and short-term information about the District's overall financial conditions. This analysis addresses the financial statements of the District as a whole.

**STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

**Stanislaus Consolidated Fire Protection District
Summary of Net Position
June 30, 2021 and 2022**

	<u>Governmental Activities</u>	
	<u>2021</u>	<u>2022</u>
Assets		
Current and other assets	\$ 6,133,696	\$ 7,682,871
Non current assets	6,983,241	7,061,258
Total Assets	<u>13,116,937</u>	<u>14,744,129</u>
Deferred Outflows of Resources		
Deferred pension adjustments	3,990,568	15,544,776
Deferred OPEB adjustments	585,565	566,759
Total Deferred Outflows of Resources	<u>4,576,133</u>	<u>16,111,535</u>
Liabilities		
Current liabilities	448,180	918,627
Noncurrent liabilities	23,251,868	27,481,911
Total Liabilities	<u>23,700,048</u>	<u>28,400,538</u>
Deferred Inflows of Resources		
Deferred pension adjustments	512,187	6,593,304
Deferred OPEB adjustments	5,176,240	5,169,338
Total Deferred Inflows of Resources	<u>5,688,427</u>	<u>11,762,642</u>
Net Position		
Net investment in capital assets	5,842,989	6,188,137
Restricted	475,295	589,722
Unrestricted	<u>(18,013,689)</u>	<u>(16,085,375)</u>
Total Net Position	<u>\$ (11,695,405)</u>	<u>\$ (9,307,516)</u>

Net position represents the difference between the District's resources and its obligations. On June 30, 2022, the District has a negative net position of (\$9,307,516), of which a negative amount of (\$16,085,375) is unrestricted net position. Negative net position results when certain liabilities of the District outstrip the amount of total assets on hand. With the issuance of the Pension Obligation Bonds in FY 2021-22, over \$11 million in new debt was added to the District's ledger, driving the negative balance of net position. As this new debt is paid off over the next 18 years, the net position will likely increase and become less negative. Additionally, the District has set aside \$589,722 in restricted net position, which represents funds held for CEQA and development-related activities. Finally, net investment in capital assets makes \$6,188,137 of net position. This component of net position reflects the total amount of funds used to acquire capital assets less any outstanding debt used for such acquisition. Capital assets are used by the District to provide services to its constituency.

Overall, the restated net position for the governmental portion of the District funds has increased \$2,387,889 mainly due to an increase in the amount of Proposition 172; SAFER Grant; Development; and Special District COVID-related funding received by the District. These additional funds enabled the District to not only realize an annual increase in net position, but also contributed to an increase in fund balance for the District's General Fund.

**STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

Restricted net position of \$589,722 represents resources subject to external restrictions as to how they may be used.

**Stanislaus Consolidated Fire Protection District
Changes in Net Position
For the Fiscal Years Ended June 30, 2021 and 2022**

	Governmental Activities	
	2021	2022
Revenues		
Program Revenues		
Charges for Services	\$ 7,657,758	\$ 7,895,172
Operating grants and contributions	637,692	3,182,751
General Revenues		
Property taxes	3,681,470	3,164,036
Development impact fees	-	114,505
Interest and investing earnings	47,983	32,055
Other revenues	239,135	45,602
Total Revenues	\$ 12,264,038	\$14,434,121
Expenses		
Public protection	12,911,264	12,171,353
Interest on long-term debt	-	289,462
Cost of issuance on long-term debt	-	168,150
Total Expenses	\$ 12,911,264	\$12,628,965
Excess (deficiency) before transfers	(647,226)	1,805,156
Transfers	-	-
Change in Net Position	(647,226)	1,805,156
Net Position - Beginning of Year	(11,048,179)	(11,695,405)
Prior period adjustment	-	582,733
Net Position - Beginning of Year, Restated	(11,048,179)	(11,112,672)
Net Position - End of Year	\$ (11,695,405)	\$ (9,307,516)

Governmental Activities:

The District's governmental activities increased the District's net position by \$2,387,889. Revenues were \$14,434,121 which represented an increase of \$2,170,083 or 17.7 percent over the prior fiscal year. This increase can be primarily attributed to increases in operating grants and contributions related to the SAFER, Proposition 172 and COVID-related funding received during the fiscal year. It should also be mentioned that the Redevelopment Pass-Through and Residual funding received in FY 2020-21 and classified as Property Taxes has been reclassified as Operating Grants & Contributions for FY 2021-22. Expenses were \$12,628,965 which represents a decrease of \$282,299 or 2.2 percent mainly due to lower salary costs as the District "right-sizes" staffing levels and works to fill vacant positions.

**STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

FINANCIAL ANALYSIS OF THE FUND STATEMENTS

The District uses fund accounting to insure and demonstrate compliance with finance-related legal requirements. The fund financial statements focus on individual parts of the District government, reporting the District's operation in more detail than the government-wide statements. The District's governmental funds provide information on near-term inflows, outflows, and balances of spendable resources. The District's governmental funds reported combined fund balance on June 30, 2022, of \$6,507,322. The General Fund increased \$1,362,110 and other Governmental Funds increased by \$114,427. The General Fund increase was mainly due to increased receipts of Proposition 172, SAFER Grant and Special District COVID funding. The increase in the other Special Revenue funds increased due to high levels of development experienced district-wide.

Analysis of the General Fund

The General Fund is the primary operating fund of the District. It accounts for revenues and expenditures associated with fire services, and debt administration.

General fund revenues totaled \$26,042,397 in fiscal year 2021-22, an increase of \$13,087,648 over the prior fiscal year. This was primarily due to the aforementioned receipts of one-time revenues and also the receipt of \$11,635,000 in bond proceeds used to pay down the CalPERS Unfunded Liability as part of the new CalPERS Pension Obligation Bond.

General fund expenditures totaled \$24,680,287 in fiscal year 2021-22, an increase of \$11,501,147 over last fiscal year. This was primarily due to a one-time payment to CalPERS related to the payoff of the Unfunded Liability and funded with bond proceeds from the Pension Obligation Bond.

At the end of fiscal year 2021-22, the fund balance for the District's General Fund was \$5,917,600 an increase of \$1,362,110 from the restated prior fiscal year. The fund balance in the General Fund was comprised of \$3,276,971 which is assigned for economic contingencies and future leave balance payouts; and \$2,640,629 which is unassigned. The unassigned portion of the fund balance in the General Fund increased \$1,362,110 when compared to the restated FY 2020-21 unassigned balance.

CAPITAL ASSETS AND LONG-TERM DEBT

Capital assets

At the end of fiscal year 2021-22, the District had invested \$13.18 million invested in a broad range of capital assets, including fire and office equipment, buildings and facilities. Of this amount \$7.38 million has been depreciated, leading to a net asset value of \$7.06 million District-wide. Additional detailed information on the District's capital assets is presented Note 4 to the financial statements on page 19 of this report.

The financial statements summarize the District's accounting policies regarding capital assets in Note 1 of the note disclosures. In general terms, the District capitalizes assets in governmental funds at the \$5,000 level. These capital assets are depreciated on a straight-line basis varied from 3 years to 50 years.

**STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

**Stanislaus Consolidated Fire Protection District
Capital Assets (Net of Depreciation)
June 30, 2021 and 2022**

	Governmental Activities	
	2021	2022
Land	\$ 680,537	\$ 1,263,270
Buildings and improvements	4,097,975	3,926,793
Vehicles	1,821,795	1,547,851
Furniture and equipment	382,934	323,344
Total	\$ 6,983,241	\$ 7,061,258

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

Budgetary factors impacting the District continue to evolve well into FY 2022-23. Development has continued to grow while the District strives to maintain existing revenue sources to sustain the viability of existing service levels. The District has adopted a budget which accounts for a \$487,391 surplus based on receipt of the second tranche of the COVID-related Special District funding from the State. It is expected that these funds will be used for fire suppression operations and / or much needed capital apparatus which will be considered during the fiscal year.

REQUEST FOR INFORMATION

This financial report is designed to provide a general overview of the District's finances for all those with an interest in the government's finances. Questions concerning any information provided in this report or request for additional financial information should be directed to:

Stanislaus Consolidated Fire Protection District
3324 Topeka Street, Riverbank, CA 95367
(209) 869-7470
bwithrow@scfpd.us

Basic Financial Statements

- **Government-Wide Financial Statements**

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STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Statement of Net Position
June 30, 2022

	<u>Total Governmental Activities</u>
ASSETS	
Cash and investments	\$ 6,738,983
Receivables:	
Accounts	27,818
Intergovernmental	916,070
Capital assets:	
Non-depreciable	1,263,270
Depreciable, net	5,797,988
Total capital assets	<u>7,061,258</u>
Total Assets	<u>14,744,129</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred pension adjustments	15,544,776
Deferred OPEB adjustments	566,759
Total Deferred Outflows of Resources	<u>16,111,535</u>
LIABILITIES	
Accounts payable	58,396
Salaries and benefits payable	147,521
Unearned revenue	474,889
Interest payable	237,821
Long-term liabilities:	
Due within one year	707,801
Due in more than one year	12,931,780
Net pension liability	9,389,042
Net OPEB liability	4,453,288
Total Liabilities	<u>28,400,538</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred pension adjustments	6,593,304
Deferred OPEB adjustments	5,169,338
Total Deferred Inflows of Resources	<u>11,762,642</u>
NET POSITION	
Net investment in capital assets	6,188,137
Restricted for:	
Development and CEQA fees	589,722
Unrestricted	<u>(16,085,375)</u>
Total Net Position	<u>\$ (9,307,516)</u>

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

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Statement of Activities
For the Year Ended June 30, 2022

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Capital Grants and Contributions</u>	<u>Net (Expense) Revenue and Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>		<u>Total Governmental Activities</u>
Governmental activities:					
Public protection	\$ 12,171,353	\$ 7,895,172	\$ 3,182,751	\$ -	\$ (1,093,430)
Interest on long-term debt	289,462	-	-	-	(289,462)
Costs of issuance on long-term debt	168,150	-	-	-	(168,150)
Total Governmental Activities	<u>12,628,965</u>	<u>7,895,172</u>	<u>3,182,751</u>	<u>-</u>	<u>(1,551,042)</u>
Total	<u>\$ 12,628,965</u>	<u>\$ 7,895,172</u>	<u>\$ 3,182,751</u>	<u>\$ -</u>	<u>(1,551,042)</u>
General revenues:					
Taxes:					
Property taxes					3,164,036
Development impact fees					114,505
Interest and investment earnings					32,055
Miscellaneous					45,602
Total General Revenues					<u>3,356,198</u>
Change in Net Position					1,805,156
Net Position - Beginning					(11,695,405)
Prior period adjustment					<u>582,733</u>
Net Position - Beginning, Restated					<u>(11,112,672)</u>
Net Position - Ending					<u>\$ (9,307,516)</u>

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

Basic Financial Statements

- **Fund Financial Statements**

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STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Balance Sheet
Governmental Funds
June 30, 2022

	General Fund	CEQA Riverbank	CEQA Waterford Hickman	Development Fees Riverbank
ASSETS				
Cash and investments	\$ 6,146,676	\$ 386,018	\$ 62,571	\$ 106,583
Receivables:				
Accounts	27,818	-	-	-
Intergovernmental	916,070	-	-	-
Due from other funds	2,585	-	-	-
Total Assets	\$ 7,093,149	\$ 386,018	\$ 62,571	\$ 106,583
LIABILITIES				
Accounts payable	\$ 58,396	\$ -	\$ -	\$ -
Salaries and benefits payable	147,521	-	-	-
Unearned revenue	474,889	-	-	-
Due to other funds	-	1,523	267	795
Total Liabilities	680,806	1,523	267	795
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue	494,743	-	-	-
Total Deferred Inflows of Resources	494,743	-	-	-
FUND BALANCES				
Restricted	-	384,495	62,304	105,788
Assigned	3,276,971	-	-	-
Unassigned	2,640,629	-	-	-
Total Fund Balances	5,917,600	384,495	62,304	105,788
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 7,093,149	\$ 386,018	\$ 62,571	\$ 106,583

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

Development Fees		
Waterford	Hickman	Totals
\$ 37,135		\$ 6,738,983
-		27,818
-		916,070
-		2,585
<u>\$ 37,135</u>		<u>\$ 7,685,456</u>
\$ -	\$ 58,396	
-	147,521	
-	474,889	
-	2,585	
-	<u>683,391</u>	
-	494,743	
-	<u>494,743</u>	
37,135	589,722	
-	3,276,971	
-	<u>2,640,629</u>	
<u>37,135</u>	<u>6,507,322</u>	
<u>\$ 37,135</u>	<u>\$ 7,685,456</u>	

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Reconciliation of the Governmental Funds Balance
Sheet to the Government-Wide Statement of
Net Position - Governmental Activities
June 30, 2022

Total Fund Balance - Total Governmental Funds	\$ 6,507,322
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds balance sheet.	7,061,258
Other long-term assets are not available to pay for current period expenditures and therefore are reported as unavailable revenues in the governmental funds.	494,743
Interest payable on long-term debt does not require the use of current financial resources and therefore is not accrued as a liability in the governmental funds balance sheet.	(237,821)
Deferred outflows of resources related to pension and OPEB are not reported in the governmental funds.	16,111,535
Deferred inflows of resources related to pension and OPEB are not reported in the governmental funds.	(11,762,642)
Certain liabilities are not due and payable in the current period and therefore are not reported in the governmental funds balance sheet.	
Pension obligation bonds	(11,547,737)
Loans payable	(873,122)
Compensated absences	(1,218,722)
Net pension liability	(9,389,042)
Net OPEB liability	<u>(4,453,288)</u>
Net Position of Governmental Activities	<u>\$ (9,307,516)</u>

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

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STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Statement of Revenues, Expenditures and
Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2022

	General Fund	CEQA Riverbank	CEQA Waterford Hickman	Development Fees Riverbank
REVENUES				
Taxes and assessments	\$ 10,809,981	\$ -	\$ -	\$ -
Development impact fees	604	68,178	33,456	2,779
Use of money and property	31,529	247	45	177
Intergovernmental	3,357,717	-	-	-
Charges for services	249,227	-	-	-
Other revenues	45,602	-	-	-
Total Revenues	<u>14,494,660</u>	<u>68,425</u>	<u>33,501</u>	<u>2,956</u>
EXPENDITURES				
Public Protection				
Salaries and benefits	21,363,979	-	-	-
Services and supplies	2,152,889	-	-	-
Debt service:				
Principal	921,430	-	-	-
Interest	66,619	-	-	-
Costs of issuance	168,150	-	-	-
Capital outlay	7,220	-	-	-
Total Expenditures	<u>24,680,287</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	<u>(10,185,627)</u>	<u>68,425</u>	<u>33,501</u>	<u>2,956</u>
OTHER FINANCING SOURCES (USES)				
Debt proceeds	11,635,000	-	-	-
Discount on issuance of debt	(87,263)	-	-	-
Total Other Financing Sources (Uses)	<u>11,547,737</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	1,362,110	68,425	33,501	2,956
Fund Balances - Beginning	<u>4,555,490</u>	<u>316,070</u>	<u>28,803</u>	<u>102,832</u>
Fund Balances - Ending	<u>\$ 5,917,600</u>	<u>\$ 384,495</u>	<u>\$ 62,304</u>	<u>\$ 105,788</u>

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

Development Fees		
Waterford	Hickman	Totals
\$ -	-	\$ 10,809,981
9,488	-	114,505
57	-	32,055
-	-	3,357,717
-	-	249,227
-	-	45,602
<hr/>		
9,545	-	14,609,087
<hr/>		
-	-	21,363,979
-	-	2,152,889
-	-	921,430
-	-	66,619
-	-	168,150
-	-	7,220
<hr/>		
-	-	24,680,287
<hr/>		
9,545	-	(10,071,200)
<hr/>		
-	-	11,635,000
-	-	(87,263)
<hr/>		
-	-	11,547,737
<hr/>		
9,545	-	1,476,537
<hr/>		
27,590	-	5,030,785
<hr/>		
\$ 37,135	-	\$ 6,507,322
<hr/>		

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Reconciliation of the Statement of Revenues, Expenditures and
Changes in Fund Balances of Governmental Funds to the
Government-Wide Statement of Activities - Governmental Activities
For the Year Ended June 30, 2022

Net Change in Fund Balances - Total Governmental Funds	\$ 1,476,537
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report capital outlay as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.	
Expenditures for capital outlay	7,220
Less current year depreciation	(512,086)
Various capital asset adjustments	150
Some revenues reported in the Statement of Activities will not be collected for several months after the District's year end and do not provide current financial resources and therefore are not reported as revenues in the governmental funds.	
Change in unavailable revenues	(174,966)
Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.	
Principal retirements	921,430
Proceeds from issuance of debt	(11,547,737)
Certain changes in deferred outflows and deferred inflows of resources reported in the Statement of Activities relate to long-term liabilities and are not reported in the governmental funds.	
Change in deferred outflows of resources related to pension and OPEB	11,535,402
Change in deferred inflows of resources related to pension and OPEB	(6,074,215)
Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.	
Change in compensated absences	(4,975)
Change in net pension liability	6,043,608
Change in net OPEB liability	357,631
Change in accrued interest on long-term debt	(222,843)
Change in Net Position of Governmental Activities	\$ 1,805,156

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

Basic Financial Statements

- **Notes to Basic Financial Statements**

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STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2022

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

Stanislaus Consolidated Fire Protection District is a special district within the County of Stanislaus governed by an independent six-member Board of Directors. The District was established to provide fire prevention and suppression and rescue services within its boundaries.

Component Units

Generally accepted accounting principles require government financial statements to include the primary government and its component units. Component units of a governmental entity are legally separate entities for which the primary government is considered to be financially accountable and for which the nature and significance of their relationship with the primary government are such that exclusion would cause the combined financial statements to be misleading. The primary government is considered to be financially accountable if it appoints a majority of an organization's governing body and is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to or impose specific financial burdens on the primary government.

Based on the application of the criteria set forth by the Governmental Accounting Standards Board, management has determined that there are no component units of the District.

Joint Agencies

The District is a member of the Special District Risk Management Authority (SDRMA). SDRMA is a joint powers authority organized for the purpose of providing coverage protection, risk management services, claims management as well as safety and loss prevention programs for its members. SDRMA is composed of member agencies and is governed by a board of directors appointed by the members. Complete audited financial statements can be obtained from SDRMA's office at 1112 I Street, Suite 300, Sacramento, CA 95814. The District is not financially accountable for this organization and therefore it is not a component unit under Statement Nos. 14, 39 and 61 of the Governmental Accounting Standards Board.

B. Basis of Presentation

Government-Wide Financial Statements

The Statement of Net Position and Statement of Activities display information on all the activities of the District. Eliminations have been made to minimize the double counting of internal activities. These statements report the governmental activities of the District, which are normally supported by property taxes, intergovernmental revenues and special assessments. The District had no business-type activities at June 30, 2022.

The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function and; therefore, are clearly identifiable to a particular function. Program revenues include 1) charges paid by the recipients of goods and services offered by the program, 2) operating grants and contributions, and 3) capital grants and contributions. Taxes and other items not properly included among program revenues are presented instead as general revenues.

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2022

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Presentation (Continued)

Fund Financial Statements

Fund financial statements of the District are organized into five funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues, and expenditures. The funds of the District are organized into the governmental category. The emphasis is placed on major funds, each displayed in a separate column.

The District reports the following major governmental funds:

- The General fund is used to account for all revenues and expenditures necessary to carry out basic governmental activities of the District that are not accounted for through other funds. For the District, the General fund includes such activities as fire protection.
- The CEQA Riverbank fund is a special revenue fund used to account for revenues and expenditures related to the California Environmental Quality Act within the City of Riverbank. Funding comes primarily from collection of fees by the District on development in the District area.
- The CEQA Waterford Hickman fund is a special revenue fund used to account for revenues and expenditures for related to the California Environmental Quality Act with the cities of Waterford and Hickman. Funding comes primarily from collection of fees by the District on development in the District area.
- The Development Fees Riverbank fund is a special revenue fund used to account for revenue and expenditures for development in the Riverbank area. Funding comes primarily from the collection of development fees.
- The Development Fees Waterford Hickman fund is a special revenue fund used to account for revenue and expenditures for development in the Waterford and Hickman areas. Funding comes primarily from the collection of development fees.

C. Basis of Accounting and Measurement Focus

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

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Property taxes, charges for services, certain state and federal grants, and use of money and property are considered susceptible to accrual and are accrued when their receipt occurs within 60 days after the end of the fiscal year. Expenditures are generally recorded when a liability is incurred as under accrual accounting. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of governmental long-term debt and acquisitions under capital leases are reported as other financing sources.

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2022

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Non-Current Governmental Assets/Liabilities

Non-current governmental assets and liabilities, such as capital assets and long-term liabilities, are reported in the governmental activities column in the government-wide Statement of Net Position.

E. Cash and Investments

The District pools all cash and investments, other than cash held in checking and savings accounts, with the County of Stanislaus. The Stanislaus County Treasury is an external investment pool for the District and the District is considered an involuntary participant. The District's share in this pool is displayed in the accompanying financial statements as cash and investments.

Participant's equity in the investment pool is determined by the dollar amount of participant deposits, adjusted for withdrawals and distributed investment income. Investment income is determined on the amortized cost basis. Amortized premiums and accreted discounts, accrued interest, and realized gains and losses, net of expenses, are apportioned to pool participants every quarter based on the participant's average daily cash balance at quarter end in relation to the total pool investments. This method differs from the fair value method used to value investments in these financial statements.

F. Receivables

Receivables for governmental activities consist mainly of accounts and amounts due from other governments. Management believes its receivables are fully collectible and, accordingly, no allowance for doubtful accounts is required.

G. Capital Assets

Capital assets are defined by the District as an asset with a cost greater than \$5,000 with at least five years expected life. Capital assets are recorded at historical cost or estimated historical cost if actual is unavailable. Contributed capital assets are recorded at their estimated acquisition value at the date of donation.

Capital assets used in operations are depreciated or amortized using the straight-line method over the assets' estimated useful lives. The range of estimated useful lives by type of asset is as follows:

<u>Depreciable Asset</u>	<u>Estimated Lives</u>
Improvements	10 to 40 years
Buildings	10 to 30 years
Equipment	3 to 20 years
Vehicles	5 to 20 years
Furniture	10 years

Maintenance and repairs are charged to operations when incurred. Betterments and major improvements which significantly increase values, change capacities or extend useful lives are capitalized. Upon sale or retirement of capital assets, the cost and related accumulated depreciation are removed from the respective accounts and any resulting gain or loss is included in the result of operations.

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2022

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. Property Tax

Stanislaus County is responsible for the collection and allocation of property taxes. Under California law, property taxes are assessed and collected by the County of Stanislaus up to 1 percent of the full cash value of taxable property, plus other increases approved by the voter and distributed in accordance with statutory formulas.

The valuation/lien date for all taxes is January 1. Secured property tax is due in two installments, the first is due November 1 and delinquent with penalties after December 10; the second is due February 1 and delinquent with penalties after April 10. Unsecured property tax is due on March 1 and becomes delinquent if unpaid after December 10 and April 10.

The County uses the alternative method of property tax apportionment known as the "Teeter Plan". Under this method of property tax apportionment, the County remits the entire amount levied and handles all delinquencies, retaining interest and penalties.

I. Special Assessments

The special assessments are for the purpose of obtaining, furnishing, operating and maintaining fire suppression equipment or apparatus or for the purpose of paying the salaries and benefits of firefighting personnel, or both, whether or not fire suppression services are actually used by or upon a parcel, improvement or property.

J. Interfund Transactions

Interfund transactions are reflected as either loans, services provided or used, reimbursements or transfers.

Loans reported as receivables and payables are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the noncurrent portion to interfund loans) as appropriate and are subject to elimination upon consolidation. Advances between funds, as reported in the fund financial statements, are offset by a nonspendable fund balance in applicable governmental funds to indicate that they are not in spendable form.

Services provided or used, deemed to be at market or near market rates, are treated as revenues and expenditures or expenses. These services provide information on the net cost of each government function and therefore are not eliminated in the process of preparing the Government-Wide Statement of Activities.

Reimbursements occur when the funds responsible for particular expenditures repay the funds that initially paid for them. Such reimbursements are reflected as expenditures in the reimbursing fund and reductions to expenditures in the reimbursed fund.

All other interfund transactions are treated as transfers. Transfers between funds are netted as part of the reconciliation of the government-wide presentation.

K. Compensated Absences

The District's policy regarding vacation is to permit employees to accumulate earned but unused vacation leave. The liability for these compensated absences is recorded as a long-term liability in the government-wide financial statements. The current portion of this liability is estimated based on historical trends. In the fund financial statements, the expenditures related to those obligations are recognized when they mature.

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2022

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

L. Pension

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pension and pension expense, information about the fiduciary net position of the District's California Public Employees' Retirement System (CalPERS) plan (Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Generally accepted accounting principles require that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used:

Valuation Date	June 30, 2020
Measurement Date	June 30, 2021
Measurement Period	July 1, 2020 to June 30, 2021

M. Other Postemployment Benefits (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the District's plan (OPEB Plan) and additions to/deductions from the OPEB Plan's fiduciary net position have been determined on the same basis. For this purpose, benefit payments are recognized when currently due and payable in accordance with the benefit terms.

Generally accepted accounting principles require that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used:

Valuation Date	June 30, 2021
Measurement Date	June 30, 2021
Measurement Period	July 1, 2020 to June 30, 2021

N. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then. The District has two items that qualify for reporting in this category. These items relate to the outflows from changes in the net pension liability and net OPEB liability and are reportable on the Statement of Net Position.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The District has three items that qualify for reporting in this category. One item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues for receivables that have not been received within the modified accrual period. The amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The other items relate to the inflows from changes in the net pension liability and net OPEB liability and are reportable on the Statement of Net Position.

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2022

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

O. Grant Revenues

Certain grant revenues are recognized when specific related expenditures have been incurred. In other grant programs, monies are virtually unrestricted as to purpose of expenditure and are only revocable for failure to comply with prescribed compliance requirements. These revenues are recognized at the time of receipt, or earlier if susceptible to accrual criteria is met.

P. Estimates

The preparation of basic financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

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

The following Governmental Accounting Standards Board (GASB) Statements have been implemented, if applicable, in the current financial statements.

Statement No. 87, Leases. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract.

Statement No. 89, Accounting for Interest Cost Incurred before the End of a Construction Period. This statement enhances the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and simplifies accounting for interest cost incurred before the end of a construction period.

Statement No. 92, Omnibus 2020. This Statement will enhance comparability in the application of accounting and financial reporting requirements and will improve the consistency of authoritative literature.

Statement No. 93, Replacement of Interbank Offered Rates. The objective of this Statement is to address implications of GASB Statement No. 53 and GASB Statement No. 87 and other accounting and financial reporting implications that result from the replacement of an IBOR.

Statement No. 97, Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans. The requirements of this Statement will result in more consistent financial reporting of defined contribution pension plans, defined contribution OPEB plans, and other employee benefit plans, while mitigating the costs associated with reporting those plans. The requirements also will enhance the relevance, consistency, and comparability of (1) the information related to Section 457 plans that meet the definition of a pension plan and the benefits provided through those plans and (2) investment information for all Section 457 plans.

R. Future Accounting Pronouncements

The following GASB Statements will be implemented, if applicable, in future financial statements:

Statement No. 91 "Conduit Debt Obligations" The requirements of this statement are effective for periods beginning after December 15, 2021. (FY 22/23)

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2022

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

R. Future Accounting Pronouncements (Continued)

Statement No. 94 "Public-Private and Public-Public Partnerships and Availability Payment Arrangements" The requirements of this statement are effective for periods beginning after June 15, 2022. (FY 22/23)

Statement No. 96 "Subscription-Based Information Technology Arrangements" The requirements of this statement are effective for periods beginning after June 15, 2022. (FY 22/23)

NOTE 2: STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Restatement of Net Position

Adjustments resulting from errors or a change to comply with provisions of the accounting standards are treated as adjustments to prior periods. Accordingly, the District reports these changes as restatements of beginning net position/fund balance. During the current year, an adjustment was required to include donated land from prior years.

The impact of the restatement on the net position of the government-wide financial statements as previously reported is presented below:

	Governmental Activities
Net Position, June 30, 2021, as previously reported	(\$ 11,695,405)
Adjustment associated with:	
Capital assets	582,733
Total Adjustment	582,733
Net Position, July 1, 2021, as previously restated	(\$ <u>11,112,672</u>)

NOTE 3: CASH AND INVESTMENTS

A. Financial Statement Presentation

As of June 30, 2022, the District's cash and investments consisted of the following:

Cash:	
Cash on hand	\$ 100
Deposits (less outstanding warrants)	6,145,026
Total Cash	6,145,126
Investments:	
Stanislaus County Treasurer's Pool	593,857
Total Investments	593,857
Total Cash and Investments	\$ 6,738,983

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2022

NOTE 3: CASH AND INVESTMENTS (CONTINUED)

B. Cash

At year end, the carrying amount of the District's cash deposits (including amounts in a checking and savings accounts) was \$6,145,026 and the bank balance was \$6,402,980. The difference between the bank balance and the carrying amount represents outstanding checks and deposits in transit. In addition, the District had cash on hand of \$100.

Custodial Credit Risk for Deposits - Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the District will not be able to recover its deposits or collateral securities that are in the possession of an outside party. The District complies with the requirements of the California Government Code. Under this code, deposits of more than \$250,000 must be collateralized at 105 percent to 150 percent of the value of the deposit to guarantee the safety of the public funds. The first \$250,000 of the District's deposits are insured by the Federal Deposit Insurance Corporation (FDIC). Deposits of more than the \$250,000 insured amount are collateralized.

C. Investments

The District's only approved investment instruments are certificates of deposits. Any additional investment instruments must be approved by the board. At June 30, 2022, cash and investments of the District were in the County of Stanislaus investment pool. Under the provisions of the County's investment policy and the California Government Code the County may invest or deposit in the following:

- Local Agency Bonds, Notes, and Warrants
- U.S. Treasury Bonds, Notes, and Bills, Corporate Bonds, and Notes
- California State Registered Warrants, Treasury Notes, and Bonds
- State Registered Treasury Notes and Bonds
- U.S. Agency and GSE Bonds and Notes
- Banker's Acceptances
- Commercial Paper
- Negotiable Certificates of Deposits
- Certificates of Deposits (Non-Negotiable)
- Repurchase Agreements
- Medium-Term Corporate Notes
- Mutual Funds
- California Asset Management Program (CAMP)
- Money Market Funds
- Local Agency Investment Fund (LAIF)
- Supranational Bonds and Notes

Fair Value of Investments - The District measures and records its investments using fair value measurement guidelines established by generally accepted accounting principles. These guidelines recognize a three-tiered fair value hierarchy as follows:

- Level 1: Quoted prices for identical investments in active markets;
- Level 2: Observable inputs other than quoted market prices; and,
- Level 3: Unobservable inputs

The District's position in external investment pools is in itself regarded as a type of investment and looking through to the underlying investments of the pool is not appropriate. Therefore, the District's investment in external investment pools are not recognized in the three-tiered fair value hierarchy described above.

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2022

NOTE 3: CASH AND INVESTMENTS (CONTINUED)

C. Investments (Continued)

At June 30, 2022, the District had the following recurring fair value measurements:

Investment Type	Fair Value	Fair Value Measurements Using		
		Level 1	Level 2	Level 3
Investments by Fair Value Level				
None	\$ -	\$ -	\$ -	\$ -
Total Investments Measured at Fair Value	-	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Investments in External Investment Pool				
Stanislaus County Treasurer's Pool	<u>593,857</u>			
Total Investments	<u>\$ 593,857</u>			

Interest Rate Risk - Interest rate risk is the risk of loss due to the fair value of an investment falling due to interest rates rising. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. To limit exposure to fair value losses resulting from increases in interest rates, the County's investment policy limits investment maturities to a term appropriate to the need for funds so as to permit the County to meet all projected obligations. The County limits its exposure to interest rate risk inherent in its portfolio by limiting individual maturities to 5 years or less.

Credit Risk - Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The County's investment policy sets specific parameters by type of investment to be met at the time of purchase. As of June 30, 2022, the District's investments were all held with the County of Stanislaus investment pool which is not rated by a nationally recognized statistical rating organization.

Custodial Credit Risk - Custodial credit risk for investments is the risk that, in the event of the failure of a depository financial institution, the District will not be able to recover its deposits or collateral securities that are in the possession of an outside party. With respect to investments, custodial credit risk generally applies only to direct investments in marketable securities. Custodial credit risk does not apply to a local government's indirect investments in securities through the use of mutual funds or government investment pools.

Concentration of Credit Risk - Concentration of credit risk is the risk of loss attributed to the magnitude of the District's investment in a single issuer of securities. When investments are concentrated in one issuer, this concentration presents a heightened risk of potential loss. State law and the investment policy of the County contain limitations on the amount that can be invested in any one issuer. As of June 30, 2022, all investments of the District were in the Stanislaus County investment pool which contains a diversification of investments.

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2022

NOTE 4: CAPITAL ASSETS

Capital assets activity for the year ended June 30, 2022, was as follows:

	Balance July 1, 2021	Additions	Adjustments/ Retirements	Balance June 30, 2022
Capital Assets, Not Being Depreciated				
Land	\$ 680,537	\$ -	\$ 582,733	\$ 1,263,270
Total Capital Assets, Not Being Depreciated	<u>680,537</u>	<u>-</u>	<u>582,733</u>	<u>1,263,270</u>
Capital Assets, Being Depreciated				
Buildings and improvements	5,191,939	-	-	5,191,939
Vehicles	5,839,286	-	-	5,839,286
Furniture and equipment	2,143,963	7,220	150	2,151,333
Total Capital Assets, Being Depreciated	<u>13,175,188</u>	<u>7,220</u>	<u>150</u>	<u>13,182,558</u>
Less Accumulated Depreciation For:				
Buildings and improvements	(1,093,964)	(171,182)	-	(1,265,146)
Vehicles	(4,017,491)	(273,944)	-	(4,291,435)
Furniture and equipment	(1,761,029)	(66,960)	-	(1,827,989)
Total Accumulated Depreciation	<u>(6,872,484)</u>	<u>(512,086)</u>	<u>-</u>	<u>(7,384,570)</u>
Total Capital Assets, Being Depreciated, Net	<u>6,302,704</u>	<u>(504,866)</u>	<u>150</u>	<u>5,797,988</u>
Total Capital Assets, Net	<u>\$ 6,983,241</u>	<u>(\$ 504,866)</u>	<u>\$ 582,883</u>	<u>\$ 7,061,258</u>

Depreciation

Depreciation expense was charged to governmental activities as follows:

Public Protection	\$ 512,086
Total Depreciation Expense – Governmental Activities	<u>\$ 512,086</u>

NOTE 5: UNEARNED REVENUES

At June 30, 2022, the components of unearned revenue were as follows:

	<u>Unearned</u>
General fund	
Coronavirus State and Local Fiscal Relief funds received in advance	\$ 474,889
Total	<u>\$ 474,889</u>

NOTE 6: INTERFUND TRANSACTIONS

Due To/From Other Funds

During the course of operations, transactions occur between funds to account for goods received or services rendered. These receivables and payables are classified as due from or due to other funds.

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2022

NOTE 6: INTERFUND TRANSACTIONS (CONTINUED)

Due To/From Other Funds (Continued)

The following are due to and due from balances as of June 30, 2022:

	Due From Other Funds	Due To Other Funds
General fund	\$ 2,585	\$ -
CEQA Riverbank	-	1,523
CEQA Waterford Hickman	-	267
Development Fees Riverbank	-	795
Total	\$ 2,585	\$ 2,585

NOTE 7: LONG-TERM LIABILITIES

The following is a summary of changes in long-term liabilities for the year ended June 30, 2022:

Type of Indebtedness	Balance July 1, 2021	Adjustments/ Additions	Retirements	Balance June 30, 2022	Amounts Due Within One Year
Pension obligation bonds	\$ 654,300	\$ 11,635,000	(\$ 654,300)	\$ 11,635,000	\$ 155,000
Discount on issuance	-	(87,263)	-	(87,263)	(4,593)
Pension Obligation Bonds, net	-	11,547,737	(654,300)	11,547,737	150,407
Loans payable	1,020,262	-	(147,140)	873,122	150,589
Capital leases payable	119,990	-	(119,990)	-	-
Compensated absences	1,213,747	660,901	(655,926)	1,218,722	406,805
Total	\$ 3,008,299	\$ 12,208,638	(\$1,577,356)	\$ 13,639,581	\$ 707,801

Individual issues of debt payable outstanding at June 30, 2022 are as follows:

Pension Obligation Bonds:

2021 Taxable Pension Obligation Bonds, dated October 13, 2021, issued in the amount of \$11,685,000, payable in semi-annually installments of \$155,000 to \$805,000, with an interest rate of 5% and maturity on April 1, 2041. The bonds were used to advance pay miscellaneous and safety employee pension obligations.

\$ 11,635,000

Total Pension Obligation Bonds

11,635,000

Loans:

The Bank of New York Mellon Trust bank loan, dated October 1, 2017, payable in semi-annual installments of \$80,236 to \$85,030, with an interest rate at 2.33% and maturity on October 1, 2027. Loan Proceeds were used to purchase two 2016 Pierce Velocity engines and a 2013 Pierce Velocity engine.

873,122

Total Loans

873,122

Total

\$ 12,508,122

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2022

NOTE 7: LONG-TERM LIABILITIES (CONTINUED)

Following is a schedule of debt payment requirements to maturity for long-term debt, excluding compensated absences that have indefinite maturities.

Year Ended June 30	Pension Obligation Bonds		
	Principal	Interest	Totals
2023	\$ 155,000	\$ 442,740	\$ 597,740
2024	530,000	301,047	831,047
2025	535,000	296,277	831,277
2026	540,000	289,589	829,589
2027	550,000	281,489	831,489
2028-2032	2,925,000	1,231,881	4,156,881
2033-2037	3,330,000	1,163,297	4,493,297
2038-2041	3,070,000	257,400	3,327,400
Total	<u>\$ 11,635,000</u>	<u>\$ 4,263,720</u>	<u>\$ 15,898,720</u>

Year Ended June 30	Loans Payable		
	Principal	Interest	Totals
2023	\$ 150,589	\$ 19,472	\$ 170,061
2024	154,117	15,942	170,059
2025	157,730	12,331	170,061
2026	161,426	8,634	170,060
2027	165,210	4,851	170,061
2028	84,050	979	85,030
Total	<u>\$ 873,122</u>	<u>\$ 62,209</u>	<u>\$ 935,332</u>

NOTE 8: NET POSITION

The government-wide financial statements utilize a net position presentation. Net position is categorized as net investment in capital assets, restricted and unrestricted.

- **Net investment in capital assets** - consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvement of those assets.
- **Restricted net position** - consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- **Unrestricted net position** - all other net position that does not meet the definition of “restricted” or “net investment in capital assets”.

Net Position Flow Assumption

When a government funds outlays for a particular purpose from both restricted and unrestricted resources, a flow assumption must be made about the order in which the resources are considered to be applied. When both restricted and unrestricted net position are available, it is considered that restricted resources are used first, followed by the unrestricted resources.

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2022

NOTE 9: FUND BALANCES

As prescribed by GASB Statement No. 54, governmental funds report fund balance in classifications based primarily on the extent to which the District is bound to honor constraints on the specific purposes for which amounts in the funds can be spent. Fund balances for governmental funds can be made up of the following:

- **Nonspendable fund balance** - amounts that cannot be spent because they are either (a) not in spendable form, or (b) legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash, for example: inventories and prepaid amounts.
- **Restricted fund balance** - amounts with constraints placed on their use that are either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.
- **Committed fund balance** - amounts that can only be used for the specific purposes determined by formal action of the District’s highest level of decision-making authority. The Board of Directors is the highest level of decision-making authority for the District that can, by Board action, commit fund balance. Once adopted, the limitation imposed remains in place until a similar action is taken to remove or revise the limitation. The underlying action that imposed the limitation needs to occur no later than the close of the reporting period.
- **Assigned fund balance** - amounts that are constrained by the District’s intent to be used for specific purposes. The intent can be established at either the highest level of decision-making authority, or by a body or an official designated for that purpose.
- **Unassigned fund balance** - the residual classification for the District’s General fund that includes all amounts not contained in the other classifications.

The fund balances for all governmental funds as of June 30, 2022, were distributed as follows:

	General Fund	CEQA Riverbank	CEQA Waterford Hickman	Development Fees Riverbank	Development Fees Waterford Hickman	Totals
Assigned for:						
Public protection	\$ 3,276,971	\$ -	\$ -	\$ -	\$ -	\$ 3,276,971
Subtotal	<u>3,276,971</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,276,971</u>
Restricted for:						
CEQA	-	384,495	62,304	-	-	446,799
Development	-	-	-	105,788	37,135	142,923
Subtotal	<u>-</u>	<u>384,495</u>	<u>62,304</u>	<u>105,788</u>	<u>37,135</u>	<u>589,722</u>
Unassigned	<u>2,640,629</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,640,629</u>
Total	<u>\$ 5,917,600</u>	<u>\$ 384,495</u>	<u>\$ 62,304</u>	<u>\$ 105,788</u>	<u>\$ 37,135</u>	<u>\$ 6,507,322</u>

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2022

NOTE 9: FUND BALANCES (CONTINUED)

Fund Balance Flow Assumption

When a government funds outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance), a flow assumption must be made about the order in which the resources are considered to be applied. When both restricted and unrestricted fund balance are available, it is considered that restricted fund balance is depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Fund Balance Policy

The Board of Directors has adopted a fund balance policy. The policy establishes procedures for reporting fund balance classifications and a hierarchy of fund balance expenditures.

NOTE 10: PENSION PLAN

A. General Information about the Pension Plan

Plan Description

All qualified permanent and probationary employees are eligible to participate in the District's separate Safety and Miscellaneous (all other) Employee Pension Plan, a cost-sharing multiple employer defined benefit pension plan administered by the California Public Employees' Retirement System (CalPERS). Benefit provisions under the Plan are established by State statute and District resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

Effective January 1, 2013, the District added retirement tiers for both the Miscellaneous and Safety Rate Tiers for new employees as required under the Public Employee Pension Reform Act (PEPRA). New employees hired on or after January 1, 2013 will be subject to new, lower pension formulas, caps on pensionable income levels and new definitions of pensionable income. In addition, new employees will be required to contribute half of the total normal cost of the pension benefit unless impaired by an existing Memorandum of Understanding. The cumulative effect of these PEPRA changes will ultimately reduce the District's retirement costs.

Summary of Rate Tiers and Eligible Participants

Open for New Enrollment	
Miscellaneous PEPRA	Miscellaneous members hired on or after January 1, 2013
Safety PEPRA	Safety members hired on or after January 1, 2013
Closed to New Enrollment	
Miscellaneous	Miscellaneous members hired before January 1, 2013
Safety	Safety employees hired before January 1, 2013

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2022

NOTE 10: PENSION PLAN (CONTINUED)

A. General Information about the Pension Plan (Continued)

Benefits Provided

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 50 (age 52 for Miscellaneous plan members if the membership date is on or after January 1, 2013) with statutorily reduced benefits. Retirement benefits are paid monthly for life. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost-of-living adjustments for the plan are applied as specified by the Public Employees' Retirement Law.

Each Rate Tier's specific provisions and benefits in effect at June 30, 2022, are summarized as follows:

	<u>Benefit Formula</u>	<u>Retirement Age</u>	<u>Monthly Benefits as a % of Eligible Compensation</u>
Miscellaneous	2.7% @ 55	50-67	2.000 to 2.700%
Miscellaneous PEPRA	2.0% @ 62	52-67	1.000 to 2.500%
Safety	3.0% @ 50	50-55	3.00%
Safety PEPRA	2.7% @ 57	50-57	2.000 to 2.700%

Contributions

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for all Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

	<u>Employer Contribution Rates</u>	<u>Employee Contribution Rates</u>	<u>Employer Paid Member Contribution Rates</u>
Miscellaneous	14.020%	8.000%	0.000%
Miscellaneous PEPRA	7.590%	6.750%	0.000%
Safety	13.130%	9.000%	0.000%
Safety PEPRA	23.710%	12.000%	0.000%

B. Pension Liability, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pension

For the year ended June 30, 2022, the contributions recognized as part of pension expense were as follows:

	<u>Contributions-Employer</u>	<u>Contributions-Employee (Paid by Employer)</u>
Miscellaneous	\$ 47,754	\$ -
Safety	1,691,389	-

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2022

NOTE 10: PENSION PLAN (CONTINUED)

B. Pension Liability, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pension (Continued)

The District's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2021, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2020 rolled forward to June 30, 2021 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined.

The District's proportionate share of the net pension liability for the Plan as of June 30, 2021 and 2022 was as follows:

	<u>Proportion June 30, 2021</u>	<u>Proportion June 30, 2022</u>	<u>Change - Increase (Decrease)</u>
Miscellaneous	0.01187%	0.01565%	.00378%
Safety	0.22413%	0.25907%	.03494%

As of June 30, 2022, the District reported a net pension liability for its proportionate share of the net pension liability of the Plan as follows:

	<u>Proportionate Share of Net Pension Liability</u>
Miscellaneous	\$ 297,130
Safety	<u>9,091,912</u>
Total Net Pension Liability	<u>\$ 9,389,042</u>

For the year ended June 30, 2022, the District recognized pension expense of \$1,755,625. At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Pension contributions subsequent to measurement date	\$ 13,244,987	\$ -
Difference between expected and actual experience	1,586,665	-
Difference between projected and actual earnings on pension plan investments	-	(5,670,815)
Difference between District contributions and proportionate share of contributions.	25,558	(883,356)
Adjustments due to differences in proportions	<u>687,566</u>	<u>(39,133)</u>
Total	<u>\$ 15,544,776</u>	<u>(\$ 6,593,304)</u>

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2022

NOTE 10: PENSION PLAN (CONTINUED)

B. Pension Liability, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pension (Continued)

\$13,244,987 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the fiscal year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized as pension expense as follows:

Fiscal Year Ended <u>June 30</u>	
2023	(\$ 675,067)
2024	(859,994)
2025	(1,197,624)
2026	(1,560,830)
Thereafter	<u>-</u>
Total	<u>(\$ 4,293,515)</u>

Actuarial Assumptions

The total pension liability in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions:

Valuation Date	June 30, 2020
Measurement Date	June 30, 2021
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	7.15%
Investment Rate of Return	7.15%
Inflation	2.50%
Salary Increases	Varies by entry-age and service
Mortality Rate Table	Derived using CalPERS' membership data for all funds
Post-Retirement Benefit Increase	Contract COLA up to 2.50% until Purchasing Power Protection Allowance Floor on Purchasing Power applies

The mortality table used was developed based on CalPERS-specific data. The table includes 15 years of mortality improvements using Society of Actuaries Scale 90 percent of scale MP 2016. For more details on this table, please refer to the December 2017 Experience Study report (based on CalPERS demographic data from 1997 to 2015) that can be found on the CalPERS website.

Discount Rate

The discount rate used to measure the total pension liability was 7.15 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2022

NOTE 10: PENSION PLAN (CONTINUED)

B. Pension Liability, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pension (Continued)

Long-Term Expected Rate of Return

The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical and forecasted information for all of the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

<u>Asset Class</u>	<u>Assumed Asset Allocation</u>	<u>Real Return Years 1-10(a)</u>	<u>Real Return Years 11+(b)</u>
Global Equity	50.0%	4.80%	5.98%
Fixed Income	28.0%	1.00%	2.62%
Inflation Assets	0.0%	0.77%	1.81%
Private Equity	8.0%	6.30%	7.23%
Real Assets	13.0%	3.75%	4.93%
Liquidity	<u>1.0%</u>	0.00%	-0.92%
Total	<u>100.0%</u>		

(a) An expected inflation of 2.00% used for this period

(b) An expected inflation of 2.92% used for this period

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the District's proportionate share of the net pension liability for the Plan as of the measurement date, calculated using the discount rate for the Plan, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	1% Decrease <u>6.15%</u>	Discount Rate <u>7.15%</u>	1% Increase <u>8.15%</u>
Miscellaneous	\$ 564,151	\$ 297,130	\$ 76,388
Safety	16,835,472	9,091,912	273,153

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2022

NOTE 10: PENSION PLAN (CONTINUED)

B. Pension Liability, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pension (Continued)

Pension Plan Fiduciary Net Position

Detailed information about each pension plan’s fiduciary net position is available in the separately issued CalPERS financial reports.

NOTE 11: OTHER POSTEMPLOYMENT BENEFITS (OPEB)

A. Plan Description

The District’s other postemployment benefits (OPEB) plan (the Plan) is a single-employer defined benefit healthcare plan administered by the District. The Plan provides access to healthcare benefits for eligible retirees and their dependents. Employees are eligible to participate in the District’s Retiree Healthcare Plan if they have accrued sick leave. The Board of Directors has the authority to establish and amend the benefit provisions of the Plan subject to collective bargaining arrangements. The District’s Plan does not issue separate financial statements. No assets are accumulated in a trust fund that meets the criteria in paragraph 4 of GASB Statement No. 75.

B. Funding Policy

The District provides retiree medical benefits through the California Public Employees’ Medical and Hospital Care Act (PEMHCA). The District pays the PEMHCA minimum contribution for active employees up to a limit related to a percentage of accrued sick leave the employee has at the date of retirement. Participants are not required to contribute to the Plan. The District allows retired employees to use the value of 25% of their accrued sick leave to pay medical insurance premiums in retirement at the District’s health plan premium rather than taking a cash payment for sick leave. The District funds the benefits on a pay-as-you-go basis. No trust has been established to hold plan assets. In May 2014, the Actuarial Standards Board released revisions to ASOP 6 requiring that the implied subsidy for claims in excess of premiums be valued for community rated plans such as PEMHCA.

Employees Covered by Benefit Terms

At the June 30, 2021 measurement date, the following employees were covered by the Plan’s benefit terms:

Inactive employees’ spouses, or beneficiaries currently receiving benefit payments	7
Active employees	44
	51

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2022

NOTE 11: OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)

C. Net OPEB Liability

Actuarial Assumptions and Other Inputs

The total OPEB liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Actuarial Valuation Date	June 30, 2021
Discount Rate	2.16% at June 30, 2021; 2.21% at June 30, 2020
Inflation Rate	2.50% annually
Mortality, Retirement, Disability, Termination	CalPERS 1997-2015 Experience Study
Mortality Improvement	Mortality projected fully generational with Scale MP 2020
Salary Increases	Aggregate - 3% annually; Merit - CalPERS 1997-2015 Experience Study

D. Changes in the Net OPEB Liability

	<u>Net OPEB Liability</u>
Balance at June 30, 2021	\$ <u>4,810,919</u>
Changes for the year:	
Service cost	330,829
Interest	112,295
Actual US expected experience	(522,110)
Change of assumptions	(157,641)
Benefit payments	(<u>121,004</u>)
Net changes	(<u>357,631</u>)
Balance at June 30, 2022	\$ <u>4,453,288</u>

Changes of assumptions reflects a change in the discount rate from 2.21 percent as of June 30, 2021 to 2.16 percent as of June 30, 2022.

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current discount rate:

	1% Decrease <u>1.16%</u>	Current Rate <u>2.16%</u>	1% Increase <u>3.16%</u>
Net OPEB liability	\$ 4,802,228	\$ 4,453,288	\$ 4,128,061

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2022

NOTE 11: OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)

D. Changes in the Net OPEB Liability (Continued)

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Trend Rates

The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage point lower or 1-percentage point higher than the current healthcare cost trend rates:

	Current Trend -1%	Current Trend	Current Trend +1%
Net OPEB Liability	\$ 4,084,871	\$ 4,453,288	\$ 4,880,173

E. Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2022, the District recognized OPEB income of \$185,469. At June 30, 2022, the District reported deferred outflows and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	(\$ 4,515,421)
Changes in assumptions	406,501	(653,917)
Contributions made subsequent to the measurement date	160,258	-
Total	\$ 566,759	(\$ 5,169,338)

\$160,258 reported as deferred outflows related to contributions subsequent to the June 30, 2021 measurement date will be recognized as a reduction of the net OPEB liability during the fiscal year ended June 30, 2023. Other amounts reported as deferred outflows and deferred inflows of resources related to OPEB will be recognized as expense as follows:

Fiscal Year Ended June 30		
2023		(\$ 628,593)
2024		(628,593)
2025		(628,593)
2026		(628,593)
2027		(628,593)
Thereafter		(1,619,872)
		(\$ 4,762,837)

NOTE 12: RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2022

NOTE 12: RISK MANAGEMENT (CONTINUED)

The District is a member of the Special District Risk Management Authority (SDRMA). The SDRMA's members have pooled funds to be self-insured for workers' compensation, general liability, public officials' errors and omissions, employment practices liability, auto, property, boiler and machinery and crime and fidelity. The District participates in the property/liability and workers' compensation programs.

There are no significant reductions in insurance coverage from prior years and there have been no settlements exceeding the insurance coverages for each of the past three years.

NOTE 13: OTHER INFORMATION

A. Subsequent Events

Management has evaluated events subsequent to June 30, 2022 through February 15, 2023, the date on which the financial statements were available for issuance. Management has determined no subsequent events requiring disclosure have occurred.

Required Supplementary Information
(Unaudited)

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STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Required Supplementary Information
District Pension Plan
Schedule of Proportionate Share of the Net Pension Liability
For the Year Ended June 30, 2022
Last 10 Years*

Measurement Date	2013/2014	2014/2015	2015/2016	2016/2017	2017/2018
Miscellaneous					
Proportion of the net pension liability	0.03290%	0.00993%	0.01053%	0.01074%	0.01102%
Proportionate share of the net pension liability	\$ 204,566	\$ 272,467	\$ 365,749	\$ 423,280	\$ 415,385
Covered payroll	120,671	121,708	124,291	299,389	298,209
Proportionate share of the net pension liability as a percentage of covered payroll	169.52%	223.87%	294.27%	141.38%	139.29%
Plan fiduciary net position as a percentage of the total pension liability	83.03%	79.14%	75.94%	74.52%	76.42%
Safety					
Proportion of the net pension liability	0.17845%	0.19168%	0.19932%	0.20147%	0.21818%
Proportionate share of the net pension liability	\$ 6,693,660	\$ 7,898,392	\$ 10,323,582	\$ 12,038,426	\$ 12,801,794
Covered payroll	3,502,073	3,537,615	3,607,135	6,144,593	6,366,319
Proportionate share of the net pension liability as a percentage of covered payroll	191.13%	223.27%	286.20%	195.92%	201.09%
Plan fiduciary net position as a percentage of the total pension liability	83.03%	79.30%	74.89%	74.34%	74.72%

* The District implemented GASB 68 for the fiscal year June 30, 2015, therefore only eight years are shown.

	<u>2018/2019</u>	<u>2019/2020</u>	<u>2020/2021</u>
	0.01136%	0.01187%	0.01565%
\$	455,072 209,376	\$ 500,647 236,961	\$ 297,130 133,329
	217.35%	211.28%	222.85%
	76.95%	74.65%	73.49%
	0.21463%	0.22413%	0.25970%
\$	13,398,395 6,400,003	\$ 14,932,003 4,105,515	\$ 9,091,912 3,947,690
	209.35%	363.71%	230.29%
	75.30%	73.49%	7.49%

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Required Supplementary Information
District Pension Plan
Schedule of Contributions
For the Year Ended June 30, 2022
Last 10 Years*

Fiscal Year	<u>2014/2015</u>	<u>2015/2016</u>	<u>2016/2017</u>	<u>2017/2018</u>	<u>2018/2019</u>
Miscellaneous					
Contractually required contributions (actuarially determined)	\$ 17,637	\$ 21,302	\$ 40,536	\$ 43,990	\$ 42,193
Contributions in relation to the actuarially determined contributions	<u>(17,637)</u>	<u>(21,302)</u>	<u>(40,536)</u>	<u>(43,990)</u>	<u>(42,193)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 121,708	\$ 124,291	\$ 299,389	\$ 298,209	\$ 209,376
Contributions as a percentage of covered payroll	14.49%	17.14%	13.54%	14.75%	20.15%
Safety					
Contractually required contributions (actuarially determined)	\$ 888,762	\$ 1,393,099	\$ 1,537,840	\$ 1,706,006	\$ 1,912,324
Contributions in relation to the actuarially determined contributions	<u>(888,762)</u>	<u>(1,393,099)</u>	<u>(1,537,840)</u>	<u>(1,706,006)</u>	<u>(1,912,324)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 3,537,615	\$ 3,607,135	\$ 6,144,593	\$ 6,366,319	\$ 6,400,003
Contributions as a percentage of covered payroll	25.12%	38.62%	25.03%	26.80%	29.88%

* The District implemented GASB 68 for the fiscal year June 30, 2015, therefore only eight years are shown.

<u>2019/2020</u>	<u>2020/2021</u>	<u>2021/2022</u>
\$ 48,061	\$ 12,080	\$ 455,169
<u>(48,061)</u>	<u>(47,754)</u>	<u>(455,169)</u>
<u>\$ -</u>	<u>\$ (35,674)</u>	<u>\$ -</u>
\$ 236,961	\$ 133,329	\$ 89,309
20.28%	35.82%	509.66%
\$ 1,672,572	\$ 799,396	\$ 12,789,818
<u>(1,672,572)</u>	<u>(1,691,389)</u>	<u>(12,789,818)</u>
<u>\$ -</u>	<u>\$ (891,993)</u>	<u>\$ -</u>
\$ 4,105,515	\$ 3,947,960	\$ 4,055,313
40.74%	42.84%	315.38%

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Required Supplementary Information
District Pension Plan
Notes to District Pension Plan
For the Year Ended June 30, 2022

NOTE 1: SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

Summary of Changes of Benefits or Assumptions

Benefit Changes: None

Changes of Assumptions: None

NOTE 2: SCHEDULE OF CONTRIBUTIONS

Methods and assumptions used to determine the contribution rates were as follows:

Valuation Date	June 30, 2019
Actuarial cost method	Individual Entry Age Normal
Amortization method	Level Percentage of Payroll and Direct Rate Smoothing
Remaining amortization period	Differs by employer rate plan but no more than 30 years
Asset valuation method	Fair value
Discount rate	7.00%
Payroll Growth	2.75%
Inflation	2.50%
Salary increases	Varies based on entry age and service
Investment rate of return	7.00%

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STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Required Supplementary Information
District OPEB Plan
Schedule of Changes in the Net OPEB Liability and Related Ratios
For the Year Ended June 30, 2022
Last 10 Fiscal Years*

	<u>2017/2018</u>	<u>2018/2019</u>	<u>2019/2020</u>	<u>2020/2021</u>
Total OPEB Liability				
Service cost	\$ 787,560	\$ 716,667	\$ 702,668	\$ 269,022
Interest	246,283	317,788	367,392	154,969
Changes of benefit terms	-	-	(5,686,341)	(132,278)
Actual vs expected experience	-	-	-	-
Changes of assumptions	(600,837)	(246,765)	122,413	411,978
Benefit payments	<u>(112,940)</u>	<u>(140,806)</u>	<u>(173,409)</u>	<u>(102,862)</u>
Net Change in Total OPEB Liability	320,066	646,884	(4,667,277)	600,829
Total OPEB Liability - Beginning	<u>7,910,417</u>	<u>8,230,483</u>	<u>8,877,367</u>	<u>4,210,090</u>
Total OPEB Liability - Ending	<u>\$ 8,230,483</u>	<u>\$ 8,877,367</u>	<u>\$ 4,210,090</u>	<u>\$ 4,810,919</u>
Plan fiduciary net position as a percentage of the total OPEB liability	0.00%	0.00%	0.00%	0.00%
Covered-employee payroll	\$ 8,912,229	\$ 9,106,161	\$ 9,749,455	\$ 6,494,101
Net OPEB liability as a percentage of covered-employee payroll	92.35%	97.49%	43.18%	74.08%

* The District implemented GASB 75 for the fiscal year June 30, 2018, therefore only five years are shown.

2021/2022

\$ 330,829
112,295
-
(522,110)
(167,641)
(121,004)

(367,631)
4,810,919

\$ 4,443,288

0.00%
\$ 6,375,881

69.69%

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Required Supplementary Information
District OPEB Plan
Note to District OPEB Plan
For the Year Ended June 30, 2022

NOTE 1: SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY AND RELATED RATIOS

Change of Assumptions

The discount rate was updated based on municipal bond rate as of the measurement date.

Inflation changed from 2.75% to 2.50%, reducing aggregate salary increases, medical, dental and vision trend by 0.25%.

Mortality improvement scale was update to scale MP-2021 and updated to CalPERS 2000-2019 experience study.

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Required Supplementary Information
Budgetary Comparison Schedule
All Governmental Funds*
For the Year Ended June 30, 2022

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
REVENUES				
Taxes and assessments	\$ 11,183,045	\$ 10,968,170	\$ 10,809,981	\$ (158,189)
Development impact fees	-	-	114,505	114,505
Use of money and property	22,500	22,500	32,055	9,555
Intergovernmental	968,822	2,336,720	3,357,717	1,020,997
Charges for services	138,000	415,000	249,227	(165,773)
Other revenues	85,000	151,500	45,602	(105,898)
Total Revenues	<u>12,397,367</u>	<u>13,893,890</u>	<u>14,609,087</u>	<u>715,197</u>
EXPENDITURES				
Public Protection				
Salaries and benefits	10,293,679	10,752,471	10,009,125	743,346
Services and supplies	1,490,818	2,029,222	2,152,889	(123,667)
Debt service:				
Principal	294,819	294,819	921,430	(626,611)
Interest	-	-	66,619	(66,619)
Costs of issuance	-	-	168,150	(168,150)
Capital outlay	315,242	315,242	7,220	308,022
Total Expenditures	<u>12,394,558</u>	<u>13,391,754</u>	<u>13,325,433</u>	<u>66,321</u>
Excess of Revenues Over (Under) Expenditures	<u>2,809</u>	<u>502,136</u>	<u>1,283,654</u>	<u>781,518</u>
OTHER FINANCING SOURCES (USES)				
Debt proceeds	-	-	11,635,000	11,635,000
Discount on issuance of debt	-	-	(87,263)	(87,263)
Payment of pension UAAL from debt proceeds **	-	-	(11,354,854)	(11,354,854)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>192,883</u>	<u>192,883</u>
Net Change in Fund Balances	<u>2,809</u>	<u>502,136</u>	<u>1,476,537</u>	<u>974,401</u>
Fund Balances - Beginning	<u>5,030,785</u>	<u>5,030,785</u>	<u>5,030,785</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 5,033,594</u>	<u>\$ 5,532,921</u>	<u>\$ 6,507,322</u>	<u>\$ 974,401</u>

* The District prepares it's annual budget for all of their funds combined. For purposes of the budgetary comparison schedule the budget is presented for the combined total of all governmental funds of the District.

** The District issued pension obligation bonds to pay off the Unfunded Actuarial Accrued Liability (UAAL) in the current fiscal year. For purposes of the budgetary comparison schedule, the UAAL payoff is presented as other financing uses.

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Required Supplementary Information
Note to Budgetary Comparison Schedule
For the Year Ended June 30, 2022

NOTE 1: BUDGETARY BASIS OF ACCOUNTING

Formal budgetary integration is employed as a management control device during the year. The District presents a comparison of annual budget to actual results for all governmental funds. The amounts reported on the budgetary basis are generally on a basis consistent with accounting principles generally accepted in the United States of America (GAAP).

The following procedures are performed by the District in establishing the budgetary data reflected in the financial statements:

- (1) The District Fire Chief submits to the board a recommended draft budget for the fiscal year commencing the following July 1. The budget includes recommended expenditures and the means of financing them.
- (2) The Board reviews the recommended budget at regularly scheduled meetings, which are open to the public. The Board also conducts a public hearing on the recommended budget to obtain comments from interested persons.
- (3) Prior to July 1, the budget is adopted through the passage of a resolution.
- (4) From the effective date of the budget, which is adopted, the amounts stated therein, as recommended expenditures become appropriations. The Board may amend the budget by motion during the fiscal year.

The District does not use encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation.

OTHER REPORT AND SCHEDULES

- **Other Report**
- **Schedule of Findings and Recommendations**
- **Schedule of Prior Year Findings and Recommendations**
- **Management's Corrective Action Plan**

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

To the Board of Directors
Stanislaus Consolidated Fire Protection District
Riverbank, California

We have audited, in accordance with the 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, the financial statements of the governmental activities and each major fund of Stanislaus Consolidated Fire Protection District, California (District) as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated February 15, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District'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 opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying schedule of findings and recommendations, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

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. We consider the deficiency described in the accompanying schedule of findings and recommendations to be a material weakness. (2022-001)

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. We consider the deficiency described in the accompanying schedule of findings and recommendations to be a significant deficiency. (2022-002)

To the Board of Directors
Stanislaus Consolidated Fire Protection District
Riverbank, California

Report on Compliance and Other Matters

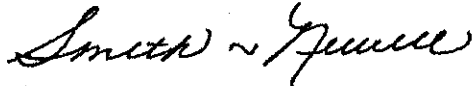
As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

District's Responses to Findings

The District's responses to the findings identified in our audit are described in the accompanying management's corrective action plan. The District's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Smith & Newell CPAs
Yuba City, California
February 15, 2023

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Schedule of Findings and Recommendations
For the Year Ended June 30, 2022

2022-001 Prior Period Adjustment (Material Weakness)

Criteria

Generally Accepted Accounting Principles require that material errors in the prior year ending balances be corrected by a prior period adjustment to beginning net position.

Condition

During our audit we noted the District made material prior period adjustments to split the portion of the cost attributed to the land out separately. Also, the District received two donated stations in the past but did not record them at their estimated acquisition value.

Cause

The District did not obtain appraisals for buildings.

Effect

Beginning net position was misstated and required adjustment.

Questioned Cost

No questioned costs were identified as a result of our procedures.

Context

Not applicable.

Repeat Finding

Not a repeat finding.

Recommendation

We recommend that the District review the financial records and ensure that all items are recorded correctly.

Views of Responsible Officials and Planned Corrective Action

Refer to separate Management's Corrective Action Plan for views of responsible officials and management's responses.

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Schedule of Findings and Recommendations
For the Year Ended June 30, 2022

2022-002 Deficiencies in Control Structure Design (Significant Deficiency)

Criteria

Good internal control requires that adequate controls be incorporated in the internal control structure.

Condition

There is an absence of appropriate segregation of duties consistent with control objectives as well as an absence of appropriate review and approval of transactions and accounting entries.

Cause

The District has limited staff.

Effect

The District's internal control procedures are weak in the area of segregation of duties.

Questioned Cost

No questioned costs were identified as a result of our procedures.

Context

Not applicable.

Repeat Finding

This is a repeat of prior year finding 2021-003.

Recommendation

We recommend that the District have an appropriate review and approval process to post accounting entries.

View of Responsible Officials and Planned Corrective Action

Refer to separate Management's Corrective Action Plan for views of responsible officials and management's responses.

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Schedule of Prior Year Findings and Recommendations
For the Year Ended June 30, 2022

<u>Audit Reference</u>	<u>Status of Prior Year Audit Recommendations</u>
2021-001	<p>Accountability over Capital Assets</p> <p>Recommendation</p> <p>We recommend that the District obtain appraisal for the buildings, split out the land, and recalculate accumulated depreciation.</p> <p>Status</p> <p>Implemented</p>
2021-002	<p>Payroll</p> <p>Recommendation</p> <p>We recommend that the District perform controls to verify that payroll information entered into the system is accurate and supporting documentation is on file.</p> <p>Status</p> <p>Implemented</p>
2021-003	<p>Deficiencies in Control Structure Design</p> <p>Recommendation</p> <p>We recommend that the District have an appropriate review and approval process to post accounting entries.</p> <p>Status</p> <p>Not implemented</p>
2021-004	<p>Cash Receipts</p> <p>Recommendation</p> <p>We recommend that the District continue to locate all records.</p> <p>Status</p> <p>Implemented</p>

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Schedule of Prior Year Findings and Recommendations
For the Year Ended June 30, 2022

<u>Audit Reference</u>	<u>Status of Prior Year Audit Recommendations</u>
2021-005	<p>Budget</p> <p>Recommendation</p> <p>We recommend that the District control and monitor expenditures so that they do not exceed the approved budget. If budget revisions are required, we recommend that that District take appropriate action to amend the budget.</p> <p>Status</p> <p>Implemented</p>

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Management's Corrective Action Plan
For the Year Ended June 30, 2022

Finding 2022-001 Prior Period Adjustment (Material Weakness)

We recommend that the District review the financial records and ensure that all items are recorded correctly.

Management's Response: The District concurs with the finding.

Responsible Individual: Clinton Bray, Battalion Chief

Corrective Action Plan: During the audit process for FY 2021-22, the District was able to summarize the value of buildings and land for each of the District's Fire Stations based on an actuarial report received; and in doing so, updated the financial statements to account for the difference as a Prior Period Adjustment.

Anticipated Completion Date: Implemented

Finding 2022-002 Deficiencies in Control Structure Design (Significant Deficiency)

We recommend that the District have an appropriate review and approval process to post accounting entries.

Management's Response: The District concurs with the finding.

Responsible Individual: Clinton Bray, Battalion Chief

Corrective Action Plan: The District has recently hired administrative staff to create a more refined control structure related to segregation of duties for accounting systems.

Anticipated Completion Date: Implemented

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3324 Topeka Street
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STAFF REPORT

TO: President and Members of the Board of Directors

FROM: Tim Tietjen, Fire Chief
By: Andy Heath, Financial Consultant

SUBJECT: FY 2022-23 Mid-Year Budget Review

DATE: April 20, 2023

RECOMMENDATION:

It is recommended that the Board of Directors receive a presentation on and approve the Mid-Year Budget revisions for Fiscal Year 2022-23; and direct staff with any further updates as necessary.

DISCUSSION:

Staff has completed a preliminary review of fiscal activity incurred over the first half of Fiscal Year 2022-23. As such, revenue and expenditures expected over the remaining half of the fiscal year have been updated based on activity-to-date and final results from the fiscal year ending June 30, 2022.

The Mid-Year Budget revisions were discussed with and considered by the District's Finance Committee on March 7, 2023.

An overview of the FY 2021-22 actual fiscal activity and the updated Mid-Year 2022-23 estimated fiscal activity is noted in the Budget Overview below:

BUDGET OVERVIEW

ACCOUNT DESCRIPTION				
Budget Overview				
Sub-Acct	Summary	FY 2021-22 Final Results	FY 2022-23 Adopted Budget	FY 2022-23 Mid-Year Budget
	Projected Recurring Revenues	\$ 14,383,202.00	\$ 13,997,232.00	\$ 14,472,644.00
	Operational Expenditures			
5000	Salaries and Benefits	\$ 10,655,481.00	\$ 10,443,673.00	\$ 10,433,051.00
6000	Services & Supplies	\$ 2,209,480.00	\$ 2,473,616.00	\$ 2,569,797.00
	Total Operational Expenditures	\$ 12,864,961.00	\$ 12,917,289.00	\$ 13,002,848.00
	Subtotal	\$ 1,518,241.00	\$ 1,079,943.00	\$ 1,469,796.00
	Capital Budget (Restricted/Reserve funded)			
7040	Capital/Facility Improvement Projects	\$ 172,532.00	\$ 336,060.00	\$ 336,060.00
7800	Capital Equipment	\$ 126,106.00	\$ 256,492.00	\$ 256,492.00
	Total Capital	\$ 298,638.00	\$ 592,552.00	\$ 592,552.00
8100	To or (From) Unallocated Reserve Funds	\$ 1,219,603.00	\$ 487,391.00	\$ 877,244.00

As noted in the Budget Overview table above, the District ended Fiscal Year 2021-22 with a surplus of just under \$1.22 million. Although the surplus is made up of many revenue- and expenditure-related components, it can be primarily attributed to a presumed ongoing receipt of Proposition 172 funds shared between the County of Stanislaus and the District in the amount of \$772,373; coupled with the receipt of \$474,889 related to a Special District CARES Act allocation of funding (note – another receipt of \$474,889 will be recognized in FY 2022-23). The District also recognized the receipt of Proposition 172.

The \$1.22 million surplus generated from last fiscal year results in the District having approximately \$5.89 million in General Fund reserves as of June 30, 2022. Of this amount, \$504,267 is specifically reserved for needed apparatus replacement and deferred maintenance once approved by the Board of Directors. These capital funds are reserved when they are not spent during a given fiscal year (during FY 2021-22, \$311,423 of unspent capital funding originally appropriated was added to the capital reserve. Reserve levels as of June 30, 2022 and estimated for the balance of the current fiscal year are noted below:

ACTUAL / BUDGETED RESERVES				
		FY 2021-22 Final Results	FY 2022-23 Adopted Budget	FY 2022-23 Mid-Year Budget
	Beginning Fund Balance	\$ 4,768,735.00	\$ 5,885,267.00	\$ 5,885,267.00
	Net Surplus (Deficit)	\$ 1,219,603.00	\$ 487,391.00	\$ 877,244.00
	Reduction for Current Year Dvlpmt Fees	\$ (103,071.00)	\$ (55,000.00)	\$ (70,000.00)
	Reduction for Capital Set-Aside	\$ -	\$ -	\$ -
	Ending Fund Balance	\$ 5,885,267.00	\$ 6,317,658.00	\$ 6,692,511.00

MID-YEAR BUDGET / ESTIMATES

As noted in the Budget Overview table, it is anticipated that the District will receive \$14,472,644 in revenue and incur \$13,595,400 in expenditures; and realize a surplus of \$877,244 as updated for Fiscal Year 2022-23. These amounts compare to the originally budgeted amounts as follows:

Comparison of current Budget-to-Actual performance:

	<u>Revenues</u>	<u>Expenditures</u>
FY 2022-23 Adopted Budget	\$ 13,997,232	\$ 13,509,841
Estimated Amounts @ 06/30/23	\$ 14,472,644	\$ 13,595,400
Recommended Adjustment	\$ 475,412	\$ 85,559

As indicated above, it is anticipated that the District will need to adjust originally budgeted revenues upward by \$475,412 and expenditures upward by \$85,559.

In summary, the proposed net increase of \$475,412 in revenues is comprised of the following:

Revenue Type	Amount	Reason / Rationale
Miscellaneous Reimbursements	\$60,000	- Increase in worker's compensation reimbursements coupled with a receipt of an insurance reimbursement
Strike Team Personnel	\$183,504	- Actual collections of Strike Team personnel / administrative / apparatus reimbursements based on District participation statewide
Fire Recovery Auto	(\$5,000)	- Decrease in Fire Recovery Auto fees based on revenues received to date
AMR	\$23,000	- Increase in AMR receipts based on prior year actuals and revenues received to date
Prevention Revenue	\$50,000	- Increase in Prevention Revenues based on prior year actuals and revenues received to date (continued high levels of development)
RPTTF – Residuals Other	\$15,000	- Increased property taxes from Redevelopment Property Tax Trust Fund distributions based on information received from County
Secured Property Taxes	\$52,940	- Increased Secured Property Taxes for FY 2022-23 based on information received from County (increase in assessed valuation)
Current Unsecured Property Taxes	\$9,175	- Increased Unsecured Property Taxes for FY 2022-23 based on information received from County
Supplemental Property Taxes	\$15,000	- Increased Supplemental Property Tax revenues based on continued high levels of home re-sales

Revenues, cont.

Revenue Type	Amount	Reason / Rationale
RDA Pass-Through Funding	\$10,000	- Increase in RDA Pass-Through Funding based on higher levels of current and prior year collections
ARPA Funding – Special Districts	\$24,889	- Increase in amount of one-time funding remaining to be collected from the State from ARPA Special District Funding (actual amount received)
Proposition 172 Funding (County)	\$13,983	- Increase in Proposition 172 funding shared by County (actual amount received)
Residual Other Revenues	\$22,921	- All other revenue sources not specifically identified above

The proposed increase to expenditures of \$85,559 is comprised of the following:

Expenditure Type	Amount	Reason / Rationale
5010 – Salaries & Wages	(\$355,375)	- Anticipated decrease to Salaries & Wages due to vacant positions and ultimate filling of positions at lower salary levels than originally budgeted
5011-3 – Education Incentive	\$29,180	- Increase in Education Incentives due to higher level of workforce participation
5012 – Employee Med. Waiver	\$50,921	- Increase in Employee Medical Waiver costs due to increased participation by employees in program
5016 – FLSA	\$8,479	- Increased FLSA costs consistent with higher levels of overtime
5019 – Payroll Tax Expense	\$10,003	- Increase in Payroll Taxes due to higher levels of overtime
5021 - Overtime	\$450,000	- Increase in overtime due to actual expenditures incurred to date / participation in Strike Teams
5031 – Retirement Expense	(\$167,451)	- Reduction in anticipated retirement costs due to more employees participating in PEPR / Vacancy savings
5038 – CalPERS UAL Expense	\$21,187	- Increase in CalPERS UAL expense due to amount required by final Actuarial Report
5041 – Medical Insurance	(\$144,193)	- Reduction in anticipated medical insurance costs due to higher employee participation in Employee Medical Waiver program / Vacancy savings
5050 – Retiree Group Medical	(\$10,000)	- Decrease in Retiree Group Medical base on expenses incurred to date
5061 – Workers Comp Insurance	\$102,104	- Increase in Workers Compensation costs related to workers comp claims experience and staffing
6081 – Vehicle Mtc / Repairs	\$75,000	- Increased vehicle maintenance & repairs due to aging apparatus fleet / needs required to maintain service levels
6091 – Mtc – Bldg / Impvmt	\$15,000	- Increased maintenance for buildings and improvements due to level of deferred maintenance required on older stations
6135 – Computer Replacement	\$6,000	- Increased computer replacement costs related to need for new computers (for staff)
6141 – Acctg/Auditing/Suppl.	\$50,000	- Increased Accounting / Auditing & Supplemental costs related to appraisals required on buildings; audit costs; GASB services costs

Expenditures, cont.

Expenditure Type	Amount	Reason / Rationale
6149 – Medical Exams	(\$15,000)	- Reduction in Medical Exams costs related to costs incurred to date
6XXX – Modesto Svcs Contract	(\$72,127)	- Reduction in Modesto Services Contract due to amounts agreed upon as part of multi-year contract between District and City of Modesto
6201 – Fuel & Oil	\$30,000	- Increase in Fuel & Oil costs related to continued higher costs for fuel
Residual Other Expenditures	\$1,831	- All other expenditures not specifically identified above

It should be mentioned that although expenses incurred to date for the following line items are well below expected levels, originally budgeted amounts are recommended to remain unchanged:

6089-1 – Hose Equipment	\$103,000	(Hoses appear to not have been purchased yet)
6102 – Paramedic Program	\$171,000	(BLS to ALS service level originally budgeted)
6143 – Legal	\$185,000	(Maintain for possible litigation costs)

RECOMMENDATION:

Staff recommends the Board of Directors approve the attached FY 2022-23 Mid-Year Budget Review and revisions.

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Mid-Year Budget
MID-YEAR BUDGET - FISCAL YEAR 2022-2023

FUND:
FUNCTION: Budget Overview

ACCOUNT DESCRIPTION

Budget Overview

Sub-Acct	Summary	FY 2021-22 Final Results	FY 2022-23 Adopted Budget	FY 2022-23 Mid-Year Budget
	Projected Recurring Revenues	\$ 14,383,202.00	\$ 13,997,232.00	\$ 14,472,644.00
	Operational Expenditures			
5000	Salaries and Benefits	\$ 10,655,481.00	\$ 10,443,673.00	\$ 10,433,051.00
6000	Services & Supplies	\$ 2,209,480.00	\$ 2,473,616.00	\$ 2,569,797.00
	Total Operational Expenditures	\$ 12,864,961.00	\$ 12,917,289.00	\$ 13,002,848.00
	Subtotal	\$ 1,518,241.00	\$ 1,079,943.00	\$ 1,469,796.00
	Capital Budget (Restricted/Reserve funded)			
7040	Capital/Facility Improvement Projects	\$ 172,532.00	\$ 336,060.00	\$ 336,060.00
7800	Capital Equipment	\$ 126,106.00	\$ 256,492.00	\$ 256,492.00
	Total Capital	\$ 298,638.00	\$ 592,552.00	\$ 592,552.00
8100	To or (From) Unallocated Reserve Funds	\$ 1,219,603.00	\$ 487,391.00	\$ 877,244.00
	Total Expenditures	\$ 13,163,599.00	\$ 13,509,841.00	\$ 13,595,400.00

ACTUAL / BUDGETED RESERVES

	FY 2021-22 Final Results	FY 2022-23 Adopted Budget	FY 2022-23 Mid-Year Budget
Beginning Fund Balance	\$ 4,768,735.00	\$ 5,885,267.00	\$ 5,885,267.00
Net Surplus (Deficit)	\$ 1,219,603.00	\$ 487,391.00	\$ 877,244.00
Reduction for Current Year Dvlpmt Fees	\$ (103,071.00)	\$ (55,000.00)	\$ (70,000.00)
Reduction for Capital Set-Aside	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 5,885,267.00	\$ 6,317,658.00	\$ 6,692,511.00

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
 Mid-Year Budget
 MID-YEAR BUDGET - FISCAL YEAR 2022-2023

ACCT:
 FUND:
 FUNCTION: Summary of Revenue Projections

ACCOUNT DESCRIPTION

**Revenue Projections From All Sources
 (Annual Recurring and Special Revenue)**

Sub-Acct	Summary	FY 2021-22 Final Results	FY 2022-23 Adopted Budget	FY 2022-23 Mid-Year Budget
	Recurring Revenue	\$ 14,383,202.00	\$ 13,997,232.00	\$ 14,472,644.00
	TOTAL	\$ 14,383,202.00	\$ 13,997,232.00	\$ 14,472,644.00

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
 Mid-Year Budget
 MID-YEAR BUDGET - FISCAL YEAR 2022-2023

ACCT:
 FUND:
 FUNCTION: Summary of Major Budget Division Expenditures

ACCOUNT DESCRIPTION

Major Budget Division Expenditures And Capital Equipment

Sub-Acct	Summary	FY 2021-22 Final Results	FY 2022-23 Adopted Budget	FY 2022-23 Mid-Year Budget
5000	Salaries & Benefits	\$ 10,655,481.00	\$ 10,443,673.00	\$ 10,433,051.00
6000	Services & Supplies	\$ 2,209,480.00	\$ 2,473,616.00	\$ 2,569,797.00
7000	Capital Facilities	\$ 172,532.00	\$ 336,060.00	\$ 336,060.00
7800	Capital Equipment	\$ 126,106.00	\$ 256,492.00	\$ 256,492.00
TOTAL		\$ 13,163,599.00	\$ 13,509,841.00	\$ 13,595,400.00

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
 Mid-Year Budget
 MID-YEAR BUDGET - FISCAL YEAR 2022-2023

ACCT:
 FUND: 5000 Salaries & Benefits
 FUNCTION: Summary of Salaries & Benefits

ACCOUNT DESCRIPTION

**Summary of Salaries, Overtime, Retirement, Health Insurance and Workers'
 Compensation Insurance**

Sub-Acct	Summary	FY 2021-22 Final Results	FY 2022-23 Adopted Budget	FY 2022-23 Mid-Year Budget
5010	Salaries & Wages	\$ 4,854,762.00	\$ 5,529,014.00	\$ 5,272,345.00
5020	Overtime	\$ 1,840,113.00	\$ 1,200,000.00	\$ 1,650,000.00
5030	Retirement Expense	\$ 2,545,156.00	\$ 2,066,902.00	\$ 1,920,638.00
5040	Employee Group Health Insurance	\$ 775,696.00	\$ 988,693.00	\$ 838,900.00
5050	Retiree Group Health Insurance	\$ 113,257.00	\$ 120,000.00	\$ 110,000.00
5060	Workers' Compensation Insurance	\$ 526,497.00	\$ 539,064.00	\$ 641,168.00
TOTAL		\$ 10,655,481.00	\$ 10,443,673.00	\$ 10,433,051.00

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
 Mid-Year Budget
 MID-YEAR BUDGET - FISCAL YEAR 2022-2023

ACCT:
 FUND: 6000 Services & Supplies
 FUNCTION: Summary of Services & Supplies

ACCOUNT DESCRIPTION

Summary of Services & Supplies

Sub-Acct	Summary	FY 2021-22 Final Results	FY 2022-23 Adopted Budget	FY 2022-23 Mid-Year Budget
6020	Clothing & Personal Protective Clothing	\$ 87,396.00	\$ 71,500.00	\$ 71,500.00
6050	Household Expense	\$ 22,836.00	\$ 24,250.00	\$ 26,500.00
6060	Insurance	\$ 140,321.00	\$ 151,903.00	\$ 151,903.00
6080	Maintenance - Equipment	\$ 305,035.00	\$ 406,500.00	\$ 481,500.00
6090	Maintenance - Building & Improvements	\$ 51,044.00	\$ 35,000.00	\$ 50,000.00
6100	Medical Supplies	\$ 96,438.00	\$ 201,182.00	\$ 201,182.00
6110	Memberships	\$ 12,627.00	\$ 12,180.00	\$ 12,180.00
6120	Travel and Other Services & Supplies	\$ 18,684.00	\$ 16,500.00	\$ 21,500.00
6130	Office Expense	\$ 8,865.00	\$ 18,000.00	\$ 21,000.00
6140	Professional & Specialized Services	\$ 1,030,368.00	\$ 1,082,598.00	\$ 1,048,529.00
6150	Publications & Legal Notices	\$ 175.00	\$ 2,100.00	\$ 2,100.00
6160	Rents & Leases - Equipment	\$ 7,895.00	\$ 21,650.00	\$ 21,650.00
6190	Training Public Education and Prevention	\$ 45,348.00	\$ 61,000.00	\$ 61,000.00
6200	Transportation (Fuel and Oil)	\$ 144,513.00	\$ 125,000.00	\$ 155,000.00
6210	Utilities	\$ 165,973.00	\$ 161,748.00	\$ 161,748.00
6310	Special Assessment Costs and Reimbursements	\$ 71,962.00	\$ 82,505.00	\$ 82,505.00
TOTAL		\$ 2,209,480.00	\$ 2,473,616.00	\$ 2,569,797.00

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
 Mid-Year Budget
 MID-YEAR BUDGET - FISCAL YEAR 2022-2023

ACCT:
 FUND: 7000 Capital Expenditures
 FUNCTION: Summary of Capital Expenditures

ACCOUNT DESCRIPTION

Summary of Capital Expenditures

Sub-Acct	Summary	FY 2021-22 Final Results	FY 2022-23 Adopted Budget	FY 2022-23 Mid-Year Budget
7040	Capital Improvement Projects	\$ 172,532.00	\$ 336,060.00	\$ 336,060.00
7800	Capital Equipment	\$ 126,106.00	\$ 256,492.00	\$ 256,492.00
TOTAL		\$ 298,638.00	\$ 592,552.00	\$ 592,552.00

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Mid-Year Budget
MID-YEAR BUDGET - FISCAL YEAR 2022-2023

ACCT:
FUND:
FUNCTION: Total Estimated Revenue

ACCOUNT DESCRIPTION

**Revenue Projections From All Sources
(Annual Recurring and Special Revenue)**

Sub-Acct	Summary	FY 2021-22 Final Results	FY 2022-23 Adopted Budget	FY 2022-23 Mid-Year Budget
	AFG Grants (1)	\$ -	\$ -	\$ -
	Development Fees - Restricted funds	\$ 12,809.00	\$ 30,000.00	\$ 30,000.00
	Interest County and WestAmerica	\$ 15,717.00	\$ 22,500.00	\$ 22,500.00
	Donations	\$ -	\$ -	\$ -
	Miscellaneous Reimbursements	\$ 32,808.00	\$ 85,000.00	\$ 145,000.00
	Workers Compensation Reimbursements	\$ 12,793.00		
	Strike Team Personnel	\$ 674,790.00	\$ -	\$ 183,504.00
	Strike Team Vehicle	\$ -	\$ -	\$ -
	Fire Investigator Reimbursement	\$ 185,150.00	\$ 165,000.00	\$ 175,937.00
	Fire Recovery Auto	\$ 29,506.00	\$ 45,000.00	\$ 40,000.00
	AMR	\$ 38,778.00	\$ 25,000.00	\$ 48,000.00
	Cell Tower CCTM1 LLC	\$ 16,339.00	\$ 18,000.00	\$ 16,500.00
	First Responder Services	\$ -	\$ 20,000.00	\$ 20,000.00
	Prevention Revenue	\$ 224,386.00	\$ 140,000.00	\$ 190,000.00
	Admin Fees CEQA/Impact	\$ 90,262.00	\$ 25,000.00	\$ 40,000.00
	Other Revenue	\$ 1,200.00	\$ -	\$ -
	FHA in Lieu Tax Apportionment	\$ 1,158.00	\$ 1,000.00	\$ 1,100.00
	Other Taxes - RPTTF Residuals / Other	\$ 248,163.00	\$ 235,000.00	\$ 250,000.00
	Property Tax - Prior Unsecured	\$ 3,946.00	\$ 5,300.00	\$ 4,000.00
	Property Tax - Unitary	\$ 52,105.00	\$ 53,666.00	\$ 54,000.00
	Property Taxes - Secured	\$ 2,901,644.00	\$ 3,048,560.00	\$ 3,101,500.00
	Property Tax - Current unsecured	\$ 149,849.00	\$ 143,000.00	\$ 152,175.00
	Special Assessments	\$ 7,645,945.00	\$ 7,936,860.00	\$ 7,936,860.00
	Special Assessments PY	\$ -	\$ 25,000.00	\$ 25,000.00
	State Homeowners' property tax relief	\$ 26,350.00	\$ 27,000.00	\$ 26,350.00
	Supplemental Property Tax	\$ 71,219.00	\$ 40,000.00	\$ 55,000.00
	Co of Stanislaus RDA pass through	\$ 179,457.00	\$ 169,000.00	\$ 179,000.00
	CARES Act Funding - Stanislaus County	\$ -	\$ -	\$ -
	Proposition 172 Funding - County	\$ 772,373.00	\$ 752,524.00	\$ 766,507.00
	ARRPA Funding	\$ 474,889	\$ 450,000	\$ 474,889
	SAFER Grant - FEMA	\$ 521,566.00	\$ 534,822.00	\$ 534,822.00
	VFA Grant / Public Benefit Grant	\$ -	\$ -	\$ -
	TOTAL	\$ 14,383,202.00	\$ 13,997,232.00	\$14,472,644.00

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
 Mid-Year Budget
 MID-YEAR BUDGET - FISCAL YEAR 2022-2023

ACCT:
 FUND:
 FUNCTION:

ACCOUNT DESCRIPTION

GRANTS

(Specific Grant

expenditures not incorporated into other expenditures)

Sub-Acct	Summary	FY 2021-22 Final Results	FY 2022-23 Adopted Budget	FY 2022-23 Mid-Year Budget
TOTAL		\$ -	\$ -	\$ -

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
 Mid-Year Budget
 MID-YEAR BUDGET - FISCAL YEAR 2022-2023

ACCT: 5010
 FUND: 5000 Salaries & Benefits
 FUNCTION: Salaries & Wages

ACCOUNT DESCRIPTION

FUND SALARIES AND WAGES FOR ALL DISTRICT PERSONNEL, INCLUDING SPECIAL PAY (Haz
 Mat, Swiftwater, Bilingual), EDUCATION (For Having A Degree), MEDICAL WAIVER (Cash instead Of Health Insurance),
 EVERBRIDGE (Hiplink), FLSA (Fair Labor Standards Act-56 Hour Employee), UNIFORM, PAYROLL TAX.

Sub-Acct	Summary	FY 2021-22 Final Results	FY 2022-23 Adopted Budget	FY 2022-23 Mid-Year Budget
5010	Salaries & Wages Deputy Chief (1) Battalion Chiefs (4) Captains (15) Captains - Relief (3) Captain Training Officer (1) Engineers (15) Firefighters (15) Fire SAFER Positions (in numbers above) Fire Inspector (1) Part Time Fire Inspector - Full Time Admin. Assistant II / III (3)	\$ 4,075,048.00	\$ 4,682,882.00	\$ 4,410,000.00
5010	Retroactive Pay - Estimated	\$ -	\$ 82,494.00	\$ -
5011	Haz Mat Pay	\$ 3,008.00	\$ 3,000.00	\$ 3,000.00
5011-1	Swiftwater	\$ 24,222.00	\$ 23,000.00	\$ 23,000.00
5011-2	Bilingual	\$ 3,420.00	\$ 3,591.00	\$ 3,625.00
5011-3	Education Incentive	\$ 83,922.00	\$ 59,230.00	\$ 88,500.00
5012	Employee Medical Waiver	\$ 170,674.00	\$ 142,079.00	\$ 193,000.00
5015	Everbridge (formally Hiplink)	\$ 1,285.00	\$ 1,550.00	\$ 1,550.00
5016	FLSA	\$ 111,030.00	\$ 108,021.00	\$ 116,500.00
5017	Leave Time Buy-Back	\$ 230,946.00	\$ 271,920.00	\$ 271,920.00
5018	Uniform Allowance	\$ 56,607.00	\$ 56,250.00	\$ 56,250.00
5019	Payroll Tax Expense	\$ 94,600.00	\$ 94,997.00	\$ 105,000.00
TOTAL		\$ 4,854,762.00	\$ 5,529,014.00	\$ 5,272,345.00

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
 Mid-Year Budget
 MID-YEAR BUDGET - FISCAL YEAR 2022-2023

ACCT: 5020
 FUND: 5000 Salaries & Benefits
 FUNCTION: Overtime

ACCOUNT DESCRIPTION

COMPENSATION FOR OVERTIME (OT
 Coverage For Bereavement, Holiday, Incident, Sick, Training, Vacancy,
 Vacation, Workers' Compensation Leave)

Sub-Acct	Summary	FY 2021-22 Final Results	FY 2022-23 Adopted Budget	FY 2022-23 Mid-Year Budget
5021	Overtime	\$ 1,840,113.00	\$ 1,200,000.00	\$ 1,650,000.00
TOTAL		\$ 1,840,113.00	\$ 1,200,000.00	\$ 1,650,000.00

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
 Mid-Year Budget
 MID-YEAR BUDGET - FISCAL YEAR 2022-2023

ACCT: 5030
 FUND: 5000 Salaries & Benefits
 FUNCTION: Retirement

ACCOUNT DESCRIPTION

TO FUND RETIREMENT EXPENSE FOR DISTRICT PERSONNEL. (Ongoing)
 CalPERS Retirement, Pension Obligation Bond, CalPERS UAL)

Sub-Acct	Summary	FY 2021-22 Final Results	FY 2022-23 Adopted Budget	FY 2022-23 Mid-Year Budget
5031	Retirement Expense	\$ 940,317.00	\$ 902,451.00	\$ 735,000.00
5033	Administrative Fee for Bond	\$ 1,450.00	\$ 1,250.00	\$ 1,250.00
5036	Side Fund Principal	\$ 428,200.00	\$ 381,100.00	\$ 381,100.00
5037	Side Fund Interest	\$ 27,525.00	\$ 448,392.00	\$ 448,392.00
5038	Cal PERS UAL August 1st	\$ 1,146,264.00	\$ 332,309.00	\$ 353,496.00
5039	GASB 68 reporting requirement	\$ 1,400.00	\$ 1,400.00	\$ 1,400.00
TOTAL		\$ 2,545,156.00	\$ 2,066,902.00	\$ 1,920,638.00

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT

Mid-Year Budget

MID-YEAR BUDGET - FISCAL YEAR 2022-2023

ACCT: 5040
 FUND: 5000 Salaries & Benefits
 FUNCTION: Employee Group Insurance

ACCOUNT DESCRIPTION

TO FUND MEDICAL, VISION, DENTAL, LIFE, LTD AND WORKPLACE WELLNESS GROUP INSURANCE.
 (The District Provides To Each Employee And Their Dependents By MOU).

Sub-Acct	Summary	FY 2021-22 Final Results	FY 2022-23 Adopted Budget	FY 2022-23 Mid-Year Budget
5041	Medical Insurance	\$ 607,645.00	\$ 814,193.00	\$ 670,000.00
5042	Vision Insurance	\$ 11,185.00	\$ 13,000.00	\$ 11,700.00
5043	Dental Insurance	\$ 68,528.00	\$ 72,000.00	\$ 71,000.00
5044	Life Insurance/AD&D	\$ 11,964.00	\$ 12,500.00	\$ 12,100.00
5045	Long Term Disability/Employee Assist. Program	\$ 16,174.00	\$ 15,000.00	\$ 14,000.00
5048	Central Valley Retiree Medical Trust	\$ 60,200.00	\$ 62,000.00	\$ 60,100.00
TOTAL		\$ 775,696.00	\$ 988,693.00	\$ 838,900.00

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
 Mid-Year Budget
 MID-YEAR BUDGET - FISCAL YEAR 2022-2023

ACCT: 5050
 FUND: 5000 Salaries & Benefits
 FUNCTION: Retiree Group Insurance

ACCOUNT DESCRIPTION

TO FUND MEDICAL, DENTAL AND VISION INSURANCE PROVIDED TO RETIREES OUT OF THEIR SICK LEAVE BALANCES
 UPON RETIREMENT.

Sub-Acct	Summary	FY 2021-22 Final Results	FY 2022-23 Adopted Budget	FY 2022-23 Mid-Year Budget
5050	Retiree Group Medical Insurance	\$ 113,257.00	\$ 120,000.00	\$ 110,000.00
TOTAL		\$ 113,257.00	\$ 120,000.00	\$ 110,000.00

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
 Mid-Year Budget
 MID-YEAR BUDGET - FISCAL YEAR 2022-2023

ACCT: 5060
 FUND: 5000 Salaries & Benefits
 FUNCTION: Workers' Compensation Insurance

ACCOUNT DESCRIPTION

FUND THE DISTRICT'S REQUIREMENTS OF STATE MANDATED WORKERS COMPENSATION INSURANCE.

Sub-Acct	Summary	FY 2021-22 Final Results	FY 2022-23 Adopted Budget	FY 2022-23 Mid-Year Budget
5061	Workers Compensation Insurance	\$ 526,497.00	\$ 539,064.00	\$ 641,168.00
TOTAL		\$ 526,497.00	\$ 539,064.00	\$ 641,168.00

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
 Mid-Year Budget
 MID-YEAR BUDGET - FISCAL YEAR 2022-2023

ACCT: 6020
 FUND: 6000 Services & Supplies
 FUNCTION: Clothing & Personal

ACCOUNT DESCRIPTION

PROVIDE REPLACEMENT, CLEANING, ALTERATIONS AND REPAIRS TO STRUCTURAL AND WILDLAND PROTECTIVE CLOTHING FOR EMPLOYEES AND INTERNS. ALSO PROVIDES REPLACEMENT OF UNIFORMS DAMAGED WHILE PERSONNEL ARE PERFORMING THEIR DUTIES.

Sub-Acct	Summary	FY 2021-22 Final Results	FY 2022-23 Adopted Budget	FY 2022-23 Mid-Year Budget
6021	Badges & Emblems	\$ 2,388.00	\$ 1,000.00	\$ 1,000.00
6022	Safety Clothing Career Personnel	\$ 79,324.00	\$ 70,000.00	\$ 70,000.00
6023	Replacement Clothing	\$ 5,684.00	\$ 500.00	\$ 500.00
TOTAL		\$ 87,396.00	\$ 71,500.00	\$ 71,500.00

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
 Mid-Year Budget
 MID-YEAR BUDGET - FISCAL YEAR 2022-2023

ACCT: 6050
 FUND: 6000 Services & Supplies
 FUNCTION: Household Expense

ACCOUNT DESCRIPTION

PROVIDE HOUSEHOLD ITEMS (Durable goods like plates, silverware, paper towel holder, hooks, screws, poster frame, door handle, drill bits, round shovel, broom, paint, garage door opener, air hose, battery charger, bedding), STATION SUPPLIES (Non-durable goods like cleaner, polish, shop towels, soap, oil, antifreeze, wash and wax, diesel exhaust fluid, roundup), STATION DELIVERED WATER, OXYGEN TANKS, FURNISHINGS (Refrigerators, recliners, dishwashers, garbage disposals).

Sub-Acct	Summary	FY 2021-22 Final Results	FY 2022-23 Adopted Budget	FY 2022-23 Mid-Year Budget
6050	Household Expense	\$ 3,179.00	\$ 6,000.00	\$ 6,000.00
6051	Station Supplies	\$ 14,619.00	\$ 12,250.00	\$ 14,500.00
6052	Delivered Bottled Water	\$ 3,236.00	\$ 3,700.00	\$ 3,700.00
6053	Oxygen Service	\$ 237.00	\$ 1,000.00	\$ 1,000.00
6054	Furnishings & Supplies	\$ 1,565.00	\$ 1,300.00	\$ 1,300.00
TOTAL		\$ 22,836.00	\$ 24,250.00	\$ 26,500.00

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
 Mid-Year Budget
 MID-YEAR BUDGET - FISCAL YEAR 2022-2023

ACCT: 6060
 FUND: 6000 Services & Supplies
 FUNCTION: Insurance

ACCOUNT DESCRIPTION

PROVIDES FIDUCIARY LIABILITY INSURANCE FOR THE DISTRICT (This
 includes all property, equipment, buildings, vehicles and management liability).

Sub-Acct	Summary	FY 2021-22 Final Results	FY 2022-23 Adopted Budget	FY 2022-23 Mid-Year Budget
6061	Fiduciary/Liability Insurance	\$ 140,321.00	\$ 151,903.00	\$ 151,903.00
TOTAL		\$ 140,321.00	\$ 151,903.00	\$ 151,903.00

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Mid-Year Budget
MID-YEAR BUDGET - FISCAL YEAR 2022-2023

ACCT: 6080
FUND: 6000 Services & Supplies
FUNCTION: Equipment Purchase, Maintenance and Repair

ACCOUNT DESCRIPTION

PROVIDE VEHICLE MAINTENANCE AND REPAIR (Scheduled maintenance & repair for all District vehicles), RADIO (purchase repair of hand held radios), SMALL ENGINE (Purchase & repair of chainsaws, pumps and fans), HANDLIGHT (Purchase flashlights and batteries), SCBA (purchase of cylinders, compressors and flow tests), ROPE RESCUE (Purchase rope and connectors), WATER RESCUE (Purchase & repair Life jackets, boat, Evac systems), CONFINED SPACE (Purchase rescue kit, personal protective equipment, confined space camera, sensors and monitors), HOSE (Purchase fire hose and connectors), FIREFIGHTING EQUIPMENT (Purchase & repair of equipment used while fighting fires, axes, fire blankets, fuel bottles, backpacks, etc.), NON-FIREFIGHTING EQUIPMENT (Purchase & repair of all other equipment, lawn mower, blower, hand tools, bungee cord) CLASS A FOAM (Fire extinguisher recharge).

Sub-Acct	Summary	FY 2021-22 Final Results	FY 2022-23 Adopted Budget	FY 2022-23 Mid-Year Budget
6081	Vehicle Maintenance & Repairs	\$ 255,478.00	\$ 220,000.00	\$ 295,000.00
6082	Radio Maintenance & Repairs	\$ 5,511.00	\$ 18,250.00	\$ 18,250.00
6083	Small Engine (Chainsaws, pumps, fans)	\$ 799.00	\$ 600.00	\$ 600.00
6084	Hand light RM & R	\$ -	\$ 1,500.00	\$ 1,500.00
6086	SCBA Equipment RM & R	\$ 12,939.00	\$ 17,150.00	\$ 17,150.00
6087	Rope Rescue Equipment RM & R	\$ -	\$ 1,000.00	\$ 1,000.00
6088	Water Rescue Equipment RM & R	\$ -	\$ 5,000.00	\$ 5,000.00
6089	Confined Space-Equipment RM & R	\$ -	\$ 1,000.00	\$ 1,000.00
6089-1	Hose Equipment RM & R	\$ 11,150.00	\$ 103,000.00	\$ 103,000.00
6089-2	Firefighting Equipment	\$ 5,012.00	\$ 25,000.00	\$ 25,000.00
6089-3	Non-Firefighting Equipment	\$ 6,889.00	\$ 10,000.00	\$ 10,000.00
6089-4	Class A Foam Replacement	\$ 7,257.00	\$ 4,000.00	\$ 4,000.00
TOTAL		\$ 305,035.00	\$ 406,500.00	\$ 481,500.00

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
 Mid-Year Budget
 MID-YEAR BUDGET - FISCAL YEAR 2022-2023

ACCT: 6090
 FUND: 6000 Services & Supplies
 FUNCTION: Maintenance - Buildings & Improvements

ACCOUNT DESCRIPTION

PROVIDE NON-CAPITAL MAINTENANCE REPAIR AND IMPROVEMENTS TO DISTRICT FACILITIES (heating & A/C maintenance, electrical, plumbing, paint, water filters, garage door openers, light bulbs).

Sub-Acct	Summary	FY 2021-22 Final Results	FY 2022-23 Adopted Budget	FY 2022-23 Mid-Year Budget
6091	Maintenance - Buildings & Improvements	\$ 51,044.00	\$ 35,000.00	\$ 50,000.00
6090-20	Administration Offices			
6090-21	Station 21			
6090-22	Station 22			
6090-23	Station 23			
6090-24	Station 24			
6090-26	Station 26			
TOTAL		\$ 51,044.00	\$ 35,000.00	\$ 50,000.00

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
 Mid-Year Budget
 MID-YEAR BUDGET - FISCAL YEAR 2022-2023

ACCT: 6100
 FUND: 6000 Services & Supplies
 FUNCTION: Medical Supplies

ACCOUNT DESCRIPTION

PROVIDE MEDICAL SUPPLIES (General medical supplies for all stations), **PARAMEDIC PROGRAM** (Medical Director, Zoll RMS, narcotics), **AED** (Maintenance Certification from Physio Control).

Sub-Acct	Summary	FY 2021-22 Final Results	FY 2022-23 Adopted Budget	FY 2022-23 Mid-Year Budget
6101	Medical Supplies	\$ 7,255.00	\$ 7,613.00	\$ 7,613.00
6102	Paramedic Program	\$ 72,992.00	\$ 171,000.00	\$ 171,000.00
6103	AED Maintenance Certification	\$ 15,478.00	\$ 15,482.00	\$ 15,482.00
6104	Masimo Certification	\$ 212.00	\$ 4,477.00	\$ 4,477.00
6105	Lucas Maintenance	\$ 501.00	\$ 2,610.00	\$ 2,610.00
TOTAL		\$ 96,438.00	\$ 201,182.00	\$ 201,182.00

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
 Mid-Year Budget
 MID-YEAR BUDGET - FISCAL YEAR 2022-2023

ACCT: 6110
 FUND: 6000 Services & Supplies
 FUNCTION: Memberships

ACCOUNT DESCRIPTION

PROVIDE MANDATORY MEMBERSHIPS TO PROFESSIONAL AND TRADE ORGANIZATIONS (Active Fire/Arson Investigation, International Association of Fire Chiefs, Emergency Medical Technician, California Special Districts Association).

Sub-Acct	Summary	FY 2021-22 Final Results	FY 2022-23 Adopted Budget	FY 2022-23 Mid-Year Budget
6111	Memberships	\$ 12,627.00	\$ 12,180.00	\$ 12,180.00
TOTAL		\$ 12,627.00	\$ 12,180.00	\$ 12,180.00

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
 Mid-Year Budget
 MID-YEAR BUDGET - FISCAL YEAR 2022-2023

ACCT: 6120
 FUND: 6000 Services & Supplies
 FUNCTION: Travel, and Other Services and Supplies

ACCOUNT DESCRIPTION

PROVIDE FOR INFREQUENT OR MINOR EXPENDITURES WHICH ARE NOT CLASSIFIED IN ANY OTHER ACCOUNT, FOOD (For training or on duty personnel), BOARD MEETING ALLOWANCE, EXECUTIVE DEVELOPMENT (By Battalion chief & Deputy Chief contract).

Sub-Acct	Summary	FY 2021-22 Final Results	FY 2022-23 Adopted Budget	FY 2022-23 Mid-Year Budget
6120-1	Other Expense	\$ 6,442.00	\$ -	\$ 2,000.00
6122	Food	\$ 1,444.00	\$ 1,000.00	\$ 4,000.00
6123	Jury & Witness Expense	\$ -	\$ -	\$ -
6124	Cellular Service	\$ 16.00	\$ -	\$ -
6125	Travel & Lodging	\$ 2,282.00	\$ 5,000.00	\$ 5,000.00
6127	Board Member Meeting Allowance	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00
6128	Executive Development	\$ 500.00	\$ 2,500.00	\$ 2,500.00
TOTAL		\$ 18,684.00	\$ 16,500.00	\$ 21,500.00

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT

Mid-Year Budget

MID-YEAR BUDGET - FISCAL YEAR 2022-2023

ACCT: 6130
 FUND: 6000 Services & Supplies
 FUNCTION: Office Expense

ACCOUNT DESCRIPTION

PROVIDE OFFICE-TYPE SUPPLIES, STATIONARY (Business cards, Shift Calendars), POSTAGE (Metered postage machine, other mailings), OFFICE SUPPLIES (Paper, file folders, pens, stamps, posters, storage), PRINTER SUPPLIES (Toner, ink jet cartridge), COMPUTER (Purchasing & repair of computers, computer parts, printers, and any related setup).

Sub-Acct	Summary	FY 2021-22 Final Results	FY 2022-23 Adopted Budget	FY 2022-23 Mid-Year Budget
6131	Stationary & Business Cards	\$ 231.00	\$ 1,000.00	\$ 1,000.00
6132	Postage	\$ 546.00	\$ 3,500.00	\$ 1,000.00
6133	Office Supplies	\$ 4,109.00	\$ 5,000.00	\$ 5,000.00
6134	Printer Supplies	\$ 1,168.00	\$ 2,500.00	\$ 2,000.00
6135	Computer Replacement	\$ 2,811.00	\$ 6,000.00	\$ 12,000.00
TOTAL		\$ 8,865.00	\$ 18,000.00	\$ 21,000.00

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Mid-Year Budget
MID-YEAR BUDGET - FISCAL YEAR 2022-2023

ACCT: 6140
FUND: 6000 Services & Supplies
FUNCTION: Professional & Specialized Services

ACCOUNT DESCRIPTION

PROVIDE PROFESSIONAL SERVICES TO THE DISTRICT, AUDITING (Annual audit services), RECORD DESTRUCTION (Monthly shredding for office records), LEGAL (Attorney for the district), FIRERMS (Software annual usage), IT (Computer network support), PRE-EMPLOYMENT SCREENING (New employees background investigator), LADDER TESTING (Annual testing & repair), MEDICAL EXAMS (Annual physical), PERSONNEL RECRUITMENT (hotel, travel, other costs for recruitment), Tele Staff (Annual software usage), PAYCHEX (Annual software usage), SR911 (Dispatch services), STREAMLINE (Annual software usage).

Sub-Acct	Summary	FY 2021-22 Final Results	FY 2022-23 Adopted Budget	FY 2022-23 Mid-Year Budget
6141	Accounting / Auditing Services/Supplemental	\$ 262,019.00	\$ 80,000.00	\$ 130,000.00
6142	Records Destruction Service	\$ 748.00	\$ 1,100.00	\$ 1,100.00
6143	Legal	\$ 226,691.00	\$ 185,000.00	\$ 185,000.00
6144	Bio-Key (Sunpro FireRMS)	\$ 3,080.00	\$ 7,000.00	\$ 7,000.00
6145	IT Services Contract	\$ 89,885.00	\$ 100,000.00	\$ 100,000.00
6147	Pre-Employment Screening	\$ 30,305.00	\$ 25,000.00	\$ 25,000.00
6148	Ladder Testing	\$ 2,039.00	\$ 3,000.00	\$ 3,000.00
6149	Medical Exams	\$ 1,564.00	\$ 20,000.00	\$ 5,000.00
6149-3	Personnel Recruitment	\$ 1,182.00	\$ 1,000.00	\$ 1,500.00
6149-4	TeleStaff/Voxeo (Annual Contract)	\$ 6,169.00	\$ 19,080.00	\$ 19,080.00
6149-5	Paychex (Annual Contract)	\$ 18,876.00	\$ 15,225.00	\$ 15,225.00
6149-6	Consulting Services	\$ 31,963.00	\$ 10,000.00	\$ 10,000.00
6149-7	SR 911 Dispatch Services	\$ 149,473.00	\$ 161,262.00	\$ 163,820.00
6149-8	Streamline Automation	\$ 8,407.00	\$ 11,200.00	\$ 11,200.00
6XXX	Modesto Services Contract	\$ 197,967.00	\$ 443,731.00	\$ 371,604.00
TOTAL		\$ 1,030,368.00	\$ 1,082,598.00	\$ 1,048,529.00

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
 Mid-Year Budget
 MID-YEAR BUDGET - FISCAL YEAR 2022-2023

ACCT: 6150
 FUND: 6000 Services & Supplies
 FUNCTION: Publications & Legal Notices

ACCOUNT DESCRIPTION

PROVIDE PROFESSIONAL PUBLICATIONS, AND LEGALLY-REQUIRED NOTICES.

Sub-Acct	Summary	FY 2021-22 Final Results	FY 2022-23 Adopted Budget	FY 2022-23 Mid-Year Budget
6151	Prevention Publications	\$ 175.00	\$ 500.00	\$ 500.00
6152	Publications & Legal Notices	\$ -	\$ 1,600.00	\$ 1,600.00
TOTAL		\$ 175.00	\$ 2,100.00	\$ 2,100.00

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT

Mid-Year Budget

MID-YEAR BUDGET - FISCAL YEAR 2022-2023

ACCT: 6160
 FUND: 6000 Services & Supplies
 FUNCTION: Equipment & Facilities

ACCOUNT DESCRIPTION

PROVIDE FOR FACILITIES & EQUIPMENT SERVICES, ALARM (Annual alarm at Administration offices), COPIER (quarterly usage) SOFTWARE (Monthly licensing), STATION 25 (Quarterly lease).

Sub-Acct	Summary	FY 2021-22 Final Results	FY 2022-23 Adopted Budget	FY 2022-23 Mid-Year Budget
6162	Alarm System Station HQ	\$ 1,618.00	\$ 1,500.00	\$ 1,500.00
6164	Copier HQ	\$ 2,376.00	\$ 2,000.00	\$ 2,000.00
6165	Postage Meter	\$ 626.00	\$ 750.00	\$ 750.00
6166	Computer Software Licensing	\$ -	\$ 10,000.00	\$ 10,000.00
6167	Station 25 Lease (Formerly 6171)	\$ 2,585.00	\$ 2,400.00	\$ 2,400.00
6170/80	Rents & Leases - Buildings / Small Tools	\$ 690.00	\$ 5,000.00	\$ 5,000.00
TOTAL		\$ 7,895.00	\$ 21,650.00	\$ 21,650.00

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
 Mid-Year Budget
 MID-YEAR BUDGET - FISCAL YEAR 2022-2023

ACCT: 6190
 FUND: 6000 Services & Supplies
 FUNCTION: Training Public Education and Prevention

ACCOUNT DESCRIPTION

PROVIDE TRAINING (Education, materials, equipment, supplies), SEMINARS (Firehouse world, Fred Pryor seminars), INTERN (Pay for training or special events), EXPLORER, PREVENTION (Postage to mail plans), LIFE JACKETS, FITNESS EQUIPMENT MAINTENANCE.

Sub-Acct	Summary	FY 2021-22 Final Results	FY 2022-23 Adopted Budget	FY 2022-23 Mid-Year Budget
6191	Training Program	\$ 11,066.00	\$ 10,000.00	\$ 10,000.00
6192	Workshops & Seminars	\$ -	\$ 3,000.00	\$ 3,000.00
6193	Intern Program	\$ -	\$ 500.00	\$ 500.00
6193-1	Explorer program	\$ 12,807.00	\$ 1,000.00	\$ 1,000.00
6194	Education Reimbursement Incentive	\$ -	\$ 20,000.00	\$ 20,000.00
6195	Prevention Education Program	\$ (650.00)	\$ 3,000.00	\$ 3,000.00
6195-1	Prevention Expenses	\$ 21,212.00	\$ 17,500.00	\$ 17,500.00
6197	Life Jacket Program	\$ -	\$ 500.00	\$ 500.00
6198	CPR Program	\$ -	\$ 2,000.00	\$ 2,000.00
6199-3	Fitness Equipment Maintenance	\$ 913.00	\$ 3,500.00	\$ 3,500.00
TOTAL		\$ 45,348.00	\$ 61,000.00	\$ 61,000.00

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
 Mid-Year Budget
 MID-YEAR BUDGET - FISCAL YEAR 2022-2023

ACCT: 6200
 FUND: 6000 Services & Supplies
 FUNCTION: Fuel and Oil

ACCOUNT DESCRIPTION

PROVIDE FOR THE COST OF FUEL AND OIL FOR ALL DISTRICT VEHICLES.

Sub-Acct	Summary	FY 2021-22 Final Results	FY 2022-23 Adopted Budget	FY 2022-23 Mid-Year Budget
6201	Fuel & Oil	\$ 144,513.00	\$ 125,000.00	\$ 155,000.00
TOTAL		\$ 144,513.00	\$ 125,000.00	\$ 155,000.00

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT

Mid-Year Budget

MID-YEAR BUDGET - FISCAL YEAR 2022-2023

ACCT: 6210
 FUND: 6000 Services & Supplies
 FUNCTION: Utilities

ACCOUNT DESCRIPTION

PROVIDE ELECTRICITY, NATURAL GAS, WATER, SEWER, GARBAGE, PEST CONTROL SERVICES, STATION COMMUNICATIONS FOR ALL DISTRICT FACILITIES.

Sub-Acct	Summary	FY 2021-22 Final Results	FY 2022-23 Adopted Budget	FY 2022-23 Mid-Year Budget
6220	Administration Offices	\$ 89,587.00	\$ 85,000.00	\$ 85,000.00
6221	Station 21			
6222	Station 22			
6223	Station 23			
6224	Station 24			
6226	Station 26			
6219-2	Cable Services	\$ 1,415.00	\$ 4,400.00	\$ 4,400.00
6219-3	MDC, T-1, Cell Phones	\$ 55,956.00	\$ 45,000.00	\$ 62,340.00
6219-4	VOIP Phones	\$ 9,007.00	\$ 17,340.00	\$ -
6219-6	Wireless (internet)	\$ 10,008.00	\$ 10,008.00	\$ 10,008.00
TOTAL		\$ 165,973.00	\$ 161,748.00	\$ 161,748.00

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT

Mid-Year Budget

MID-YEAR BUDGET - FISCAL YEAR 2022-2023

ACCT: 6310
 FUND: 6000 Services & Supplies
 FUNCTIO Special Assessment & Property Tax

ACCOUNT DESCRIPTION

PROVIDE REIMBURSEMENT TO PROPERTY OWNERS THAT HAVE BEEN OVERCHARGED THE SPECIAL ASSESSMENT RATE. TO PROVIDE FOR TAXES AND ASSESSMENTS LEVIED AGAINST THE DISTRICT, INCLUDING OUR OWN SPECIAL BENEFIT ASSESSMENT.

Sub-Acct	Summary	FY 2021-22 Final Results	FY 2022-23 Adopted Budget	FY 2022-23 Mid-Year Budget
6310-1	Special Assessment Reimbursement	\$ -	\$ 3,500.00	\$ 3,500.00
6311	Property Tax Administration Charge	\$ 45,941.00	\$ 50,750.00	\$ 50,750.00
6312	SCFPD Special Benefit Assessment	\$ -	\$ 3,045.00	\$ 3,045.00
6313	District Assessment - Wildan Financial	\$ 16,070.00	\$ 11,000.00	\$ 11,000.00
6314	GIS Software/Web-site (Cal CAD)	\$ 4,200.00	\$ 14,210.00	\$ 14,210.00
715X	Financial Service Charges / Interest Paid on LOC	\$ 5,751.00	\$ -	\$ -
TOTAL		\$ 71,962.00	\$ 82,505.00	\$ 82,505.00

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
 Mid-Year Budget
 MID-YEAR BUDGET - FISCAL YEAR 2022-2023

ACCT: 7040-7060
 FUND: 294,817
 FUNCTION: Capital Improvement Projects

ACCOUNT DESCRIPTION

PROVIDE FOR DISTRICT CAPITAL EXPENDITURES.

Sub-Acct	Summary	FY 2021-22 Final Results	FY 2022-23 Adopted Budget	FY 2022-23 Mid-Year Budget
7049	Station 24 Replacement (Bond payments)	\$ 170,061.00	\$ 171,060.00	\$ 171,060.00
7050	Capital Facilities Projects *	\$ 2,471.00	\$ 165,000.00	\$ 165,000.00
	<i>* Note - to the extent not used, will be funded into reserve for future use.</i>			
TOTAL		\$ 172,532.00	\$ 336,060.00	\$ 336,060.00

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT

Mid-Year Budget

MID-YEAR BUDGET - FISCAL YEAR 2022-2023

ACCT: 7800
 FUND: 7000 Capital Expenditures
 FUNCTION: Equipment

ACCOUNT DESCRIPTION

PROVIDE FOR THE EXPENDITURES FOR THE ACQUISITION OF PHYSICAL PROPERTY OF A PERMANENT NATURE OTHER THAN LAND OR BUILDINGS. VALUE OF EQUIPMENT IS GREATER THAN \$5,000.00.

Sub-Acct	Summary	FY 2021-22 Final Results	FY 2022-23 Adopted Budget	FY 2022-23 Mid-Year Budget
7803	Apparatus / Vehicle Replacement - Debt Svc	\$ 124,758.00	\$ 106,250.00	\$ 106,250.00
7800	Equipment Purchases*	\$ 1,348.00	\$ 150,242.00	\$ 150,242.00
<p><i>* Note - to the extent not used, will be funded into reserve for future use.</i></p>				
TOTAL		\$ 126,106.00	\$ 256,492.00	\$ 256,492.00



Stanislaus Consolidated Fire Protection District
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STAFF REPORT

TO: President Goulding and Members of the Board of Directors
FROM: Captain Tim Johnson, Training Officer
SUBJECT: March Training Report
DATE: April 3, 2023

Completed Training for March

•Total Hours of Training – 1,504 hours.

March Training

- Academy 2022-02 completed their seven-month probationary testing. A total of 29 probationary firefighters completed the testing.
- MST personnel participated in quarterly drivers training
- Crews participated in various FMA training.
- Training Hours Summary:
 - Engine Company Training: 227 hours
 - Driver's Training: 195 hours
 - Blue/Green/Orange Sheet Review: 40 hours
 - EMS: 111 hours
 - EMS CEs issued: 80 hours
 - Non-CE EMS training: 31 hours
 - Tech Rescue: 34 hours
 - Policy and Procedure Review: 104 hours

April Training

- SCFPD new hires begin on April 10th and will join the MST Joint Academy 2023-01 on April 11th.
- MST crews will rotate through annual wildland refresher training.