



**Stanislaus Consolidated Fire Protection District**

3324 Topeka Street

Riverbank, CA 95367

Phone: (209) 869-7470 Fax: (209) 869-7475

Email: [admin@scfpd.us](mailto:admin@scfpd.us)

[www.scfpd.us](http://www.scfpd.us)

**Greg Bernardi**  
President  
BOS District 1

**Steven Stanfield**  
Vice President  
BOS District 1

**Jonathan Goulding**  
Director  
BOS District 2

**Charles E. Neal**  
Director  
Riverbank

**Brandon Rivers**  
Director  
Waterford

## **AGENDA**

**Thursday, March 21, 2024, at 6:00 p.m.**

### **REGULAR AND CLOSED SESSION MEETING 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](http://WWW.SCFPD.US))

#### **1. CALL TO ORDER**

President Bernardi

#### **2. PLEDGE OF ALLEGIANCE**

President Bernardi

#### **3. INVOCATION**

Pastor Charles E. Neal with Riverbank Assembly of God Church

#### **4. ROLL CALL**

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

#### **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 February 15<sup>th</sup>, 2024, Board of Directors Regular Meeting.

**Recommendation:** Approve Minutes of February 15<sup>th</sup>, 2024, by Consent Action

**Item 9.B:** Acceptance of Warrants (Check Register) – February 2024

**Recommendation:** Accept by Consent Action

**Item 9.C:** Acceptance of Financial Reports – February 2024

**Recommendation:** Accept by Consent Action

### 10. DISCUSSION ITEMS

No Discussion Items scheduled.

### 11. PUBLIC HEARING

No Public Hearing Items scheduled.

### 12. ACTION ITEMS

**Item 12.A:** Approve the SCFPD FY 22-23 Audit Report

**Recommendation:** By roll call vote, Approve the SCFPD FY 22-23 Audit Report

### 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 – (Bernardi/Stanfield)

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

**Item 13.3.D:** Personnel – (Rivers/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**

- Item 14.A:** Conference with Labor Negotiators pursuant to Government Code Section 54957.6
- Agency Designated Representative: Tim Tietjen, Fire Chief
  - Employee Organizations: Local 3399, Battalion Chiefs, and Unrepresented

**15. RETURN TO OPEN SESSION**

**16. CLOSED SESSION REPORT**

**17. ADJOURNMENT**

The next regularly scheduled meeting of the SCFPD Board of Directors is April 18<sup>th</sup>, 2024, 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 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: March 18, 2024

Time: 3:00 p.m.

Amanda McCormick /s/

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](mailto: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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<b>Greg Bernardi</b> President BOS District 1	<b>Steven Stanfield</b> Vice President BOS District 1	<b>Jonathan Goulding</b> Director BOS District 2	<b>Charles E. Neal</b> Director Riverbank	<b>Brandon Rivers</b> Director Waterford
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## MINUTES

Thursday, February 15, 2024, at 6:00 p.m.

### REGULAR MEETING 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](http://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 President Bernardi presiding and calling the meeting to order.

#### 2. PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was led by Board President Bernardi.

#### 3. INVOCATION

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

#### 4. ROLL CALL

Board Clerk Called the roll:

**Present:**

President:	Bernardi
Director:	Goulding
Director:	Rivers
Director:	Neal

**Absent:**

Vice President: Stanfield

**Staff Present:**

Fire Chief: Tietjen – Absent arrived late  
District Attorney: Splendorio  
Clerk: Sousa  
Deputy Chief: Bray

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

**Motion by Director Goulding, seconded by Director Rivers to approve the agenda.  
Passed by roll call vote 4/0/0/1.**

AYES: 4 Directors: Bernardi, Goulding, Rivers, Neal  
NOES: 0 Director:  
ABSTAIN: 0 Director:  
ABSENT: 1 Director: Stanfield

**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. PRESENTATION/ACKNOWLEDGEMENTS**

Chief Bray acknowledged the following;

- Employee Years of Service – February
  - Engineer Doug Falle – 18 Years

**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.***

- **No Public Comments**

**9. CONSENT ITEMS**

**Item 9.A:** Minutes of the January 18, 2024, Board of Directors Regular Meeting.

**Item 9.B:** Acceptance of Warrants (Check Register) – January 2024

**Item 9.C:** Acceptance of Financial Reports – January 2024

**Motion by Director Rivers, seconded by Director Neal to approve the consent calendar.  
Passed by roll call vote 4/0/0/1.**

AYES: 4 Directors: Bernardi, Goulding, Rivers, Neal  
NOES: 0 Director:  
ABSTAIN: 0 Director:  
ABSENT: 1 Director: Stanfield

## 10. DISCUSSION ITEMS

No Discussion Items

## 11. PUBLIC HEARING

No Public Hearing Items

## 12. ACTION ITEMS

**Item 12.A:** Consideration to Approve proposal by Harris & Associates to perform a District wide Parcel Audit.

**Action:** Motion by Director Goulding, seconded by Director Neal. The Board Approved the Audit Proposal by Harris & Associates in an amount not to exceed \$40,000.00 to perform a District wide Parcel Audit. 4/0/0/1.

AYES: 4 Directors: Bernardi, Goulding, Rivers, Neal  
NOES: 0 Director:  
ABSTAIN: 0 Director:  
ABSENT: 1 Director: Stanfield

## 13. COMMUNICATIONS

### **Item 13.3.A – Fire Chief’s Verbal Report**

- Chief Bray provided a verbal report for the month of January.

### **Item 13.3.B – Capital Improvements**

- No Report Given

### **Item 13.3.C – Finance Committee**

- No Report Given

### **Item 13.3.D – Personnel Committee**

- No Report Given

### **Item 13.3.E – Fire Advisory Committee with Modesto Fire Department**

- No Report Given

#### **Item 13.4 - Directors Comments**

- Director Goulding discussed the need for a personnel meeting. Chief Bray agreed and a committee meeting will be scheduled for the near future.

#### **14. CLOSED SESSION**

**Item 14.A:** Conference with Legal Counsel- Anticipated Litigation:

- Significant exposure to litigation pursuant to paragraph (2) of subdivision (d) of Section 54956.9 (1 case)

**Item 14.B:** Conference with Labor Negotiators: Patrick Clark

- Agency Designated Representative: Tim Tietjen, Fire Chief
  1. Employee Organization: Local 3399
  2. Employee Organization: Battalion Chiefs
  3. Employee Organization: Unrepresented

#### **15. CLOSED SESSION - Report**

Closed session began at 6:30 pm and ended at 6:37 pm with no reportable action.

#### **16. ADJOURNMENT**

There being no further business the Board adjourned at 8:00 pm.

ATTEST:

Jessica Sousa /s/  
Jessica Sousa, Clerk of the Board



**STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT**  
**Monthly Check Register**  
**February 2024**

Date	Num	Name	Memo/Description	Amount
02/01/2024	EFT	AFLAC	Online August 2023	-1,127.66
02/01/2024	EFT	Justin Voss EFT	Reimbursement	-215.00
02/01/2024	EFT	EFT	January 18, 2024 Board Meeting allowance	-100.00
02/01/2024	EFT	EFT	January 18, 2024 Board Meeting allowance	-100.00
02/01/2024	EFT	Goulding, Jonathan EFT	January 18, 2024 Board Meeting allowance	-100.00
02/02/2024	EFT	Verizon Wireless	12/16/23-01/15/24	-5,819.13
02/02/2024	EFT	Intuit Quickbooks	Quickbooks online	-200.00
02/02/2024	EFT	Insect IQ Autopay	Pest Control Feb 2024	-453.20
02/03/2024	EFT	Shred-It USA LLC	Shred at HQ	-117.81
02/05/2024	EFT	PG&E	Online 12/14/23-1/13/24	-4,782.30
02/07/2024	10704	Deep Clean Crew EFT	Cleaning at HQ	-385.00
02/07/2024	EFT	EFT	January wash service	-136.00
02/07/2024	EFT	Fire Risk Management Services	3rd quarter workers comp payment for 2023-2024	-159,742.75
02/07/2024	EFT	L.N. Curtis & Sons EFT	Rope	-1,732.08
02/07/2024	EFT	Burton's Fire, Inc EFT	Repairs	-587.91
02/07/2024	EFT	EFT	Recertification for ACLS, PALS, PHTLS	-511.95
02/07/2024	EFT	Scott Burke EFT	Structure helmet reimbursement	-415.33
02/07/2024	EFT	EFT	Contract for February 2024	-500.00
02/08/2024	10706	Sacramento	2024	-14,000.00
02/08/2024	10707	Chuck's Auto Parts	Wiper blades BC car	-51.18
02/08/2024	10709	Engineered Fire Systems, Inc	Plan review for January 2024	-1,500.00
02/08/2024	10715	Legend Roofing Company Inc	Roof repair at st 21	-1,800.00
02/08/2024	10714	Hunt & Sons, Inc	Fuel	-5,554.49
02/08/2024	10713	Gowans Printing Company	EMS report forms	-566.15
02/08/2024	10711	Gate-Or-Door	Gate repair at st 21	-1,446.00
02/08/2024	10710	FP Mailing Solutions	Postage Meter	-83.37
02/08/2024	10708	Products	Ink for printer	-512.39
02/08/2024	EFT	City of Waterford Autopay	12/1/23-12/31/23	-270.36
02/08/2024	10703	AT&T CALNET 2/3	12/31/23-1/12/24	-2,326.89
02/08/2024	10723	Smith Heating & Air Conditioning	Maintenance at St 22	-472.00
02/08/2024	10719	Neal, Charles E.	January 18, 24 Board Meeting	-100.00
02/08/2024	10724	Stanfield, Steven	January 18, 24 Board Meeting	-100.00
02/08/2024	10725	Stanislaus County EMS Agency	EMS first responder cert- Teixeira & Bryan	-486.00
02/08/2024	10727	Uline	Update EMS shelving at St 24 & 26	-2,399.04
02/08/2024	10728	Verizon Wireless	12/29/23-01/28/24	-30.18
02/08/2024	10732	O'Reilly Auto Parts	Misc supplies / maint	-174.50
02/08/2024	10730	Western State Design, Inc.	Extractor repair at St 24	-2,244.74
02/08/2024	10726	Sutter Gould Medical Foundation	TB Tests	-99.00
02/08/2024	10731	Regional Government Services	Calpers reporting	-814.75
02/08/2024	10729	Waterford Farm Supply, Inc.	Car duster, dust brush, job brush, add handle	-73.93
02/08/2024	10704	BLD Consulting	support and maintenance for January 2024- June	-1,200.00

02/08/2024	10705	C.A.P.F.		February 2024 Long term disability	-1,274.00
02/08/2024	10716	Life-Assist, Inc.		ALS Uplift	-247.12
02/08/2024	10717	Live Scan Wellness Centers		Physicals	-41,700.00
02/08/2024	10718	Mid Valley IT	Online	Website secure monitoring -1 year & printer repair	-1,732.19
02/08/2024	10721	PAYCHEX		Complete Analysis and monitoring services	-226.60
02/08/2024	10712	Go To Communications, Inc.		Service for 2/1/24-2/29/24	-989.48
02/09/2024	EFT	V A L I C		Group # 41114	-4,980.25
02/09/2024	EFT	Valley First Credit Union		Payroll Deduction	-417.59
02/09/2024	EFT	Firefighters Unio		Union Dues	-2,885.52
02/09/2024	EFT	Henriquez, Nelson	EFT	February 2024 HSA	-730.00
02/09/2024	10733	Services		529 College Plan	-160.00
02/09/2024	EFT	Bussell, Rick	EFT	February 2024 HSA	-608.33
02/09/2024	EFT	EFT		February 2024 HSA	-249.00
02/13/2024	10744	EFT		Medvault x2 and 1 yr knox connect cloud license.	-4,745.82
02/13/2024	10735	Consumer's Choice Pest Control		Weed Control	-100.00
02/13/2024	10740	Mello Transmission		Repairs to E24	-510.00
02/13/2024	10736	Gowans Printing Company		Envelopes, Business cards, Ems forms	-1,184.24
02/13/2024	EFT	City of Modesto- Utilities	Autopay	1/1/24-1/23/24	-104.34
02/13/2024	10739	Mallory Safety & Supply Inc		Cal Gas	-696.87
02/13/2024	10738	Kelly's Backflow services		Backflow test at St 26	-90.00
02/13/2024	10741	Mid Valley IT	Online	WatchGuard Renewal + Monthly IT Service	-7,467.15
02/13/2024	10743	Bound Tree Medical, LLC.		ALS uplift	-12,851.43
02/13/2024	10742	Turlock Scavenger		Disposal service 2/1/24-2/29/24	-131.85
02/13/2024	10745	Robert Donovan M.D.		Medical Director for January 2024	-2,000.00
02/13/2024	10737	Hunt & Sons, Inc		Fuel	-1,083.30
02/14/2024	EFT	Burton's Fire, Inc	EFT	Replace hydraulic cap on E26	-19.68
02/14/2024	EFT	Ayera Technologies, Inc.	EFT	Internet all stations	-834.00
02/14/2024	EFT	Patrick Clark Consulting	EFT	Services from 1/1/24-1/31/24	-225.00
02/14/2024	EFT	City of Modesto- Utilities	Autopay	11/28/23-1/24/24 St 22	-286.16
02/14/2024	EFT	L.N. Curtis & Sons	EFT	Wildland Boot	-706.31
02/14/2024	EFT	EFT		Legal	-2,235.40
02/14/2024	EFT	Zimmerman, Megan	EFT	Jan 6, 24- Feb 5, 24 EMS Coordinator	-4,594.11
02/15/2024	EFT	EFT		2/12/24	-1,562.50
02/15/2024	EFT	Inc.		January 2024 St 21	-141.33
02/15/2024	EFT	Inc.		January 2024 St 26	-182.69
02/15/2024	10746	Harbor Signs & Graphics		Lettering for new training vehicle	-1,181.68
02/15/2024	EFT	Inc.		January 2024 St 22	-141.33
02/20/2024	EFT	MID		12/8/23-1/30/24	-1,854.87
02/23/2024	EFT	Valley First Credit Union		Payroll Deduction	-417.59
02/23/2024	EFT	Firefighters Unio		Union Dues	-2,885.52
02/23/2024	10747	Services		529 College Plan	-160.00
02/23/2024	EFT	V A L I C		Group # 41114	-4,980.25
02/23/2024	EFT	CVRMT	EFT	February 2024	-5,300.00
02/24/2024	EFT	Stericycle, Inc.	Autopay	2/1/24-2/29/24	-379.53
02/26/2024	EFT	Services		March 2024	-91,325.38
02/26/2024	EFT	City Of Modesto- Admin	Autopay	Admin contract February 2024	-33,026.04
02/26/2024	10760	Life-Assist, Inc.		Morphine & Fentanyl	-157.32

02/29/2024	10775	Life-Assist, Inc.		Morphine	-100.40
02/29/2024	EFT	City of Waterford	Autopay	1/1/24-1/31/24	-270.36

Stanislaus Consolidated Fire Protection District  
 Summary Budget VS. Actual  
 July 1, 2023 through February 29, 2024

Total Revenues	\$8,874,670.29
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Total Salary and Benefits	\$6,571,583.31
Total Services and Supplies	\$1,553,958.63
Net Revenues (Expenses)	\$833,635.99
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Total Capital Expenditures	\$86,155.96
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Total Net Revenue (Expense From Reserves)	\$ 2,278,542.09
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Stanislaus Consolidated Fire Protection District  
 Summary Overtime  
 July 1, 2023 through February 29, 2024

	Hours	Amount
Out of Grade Pay	116.00	\$ 259.24
OT- AFG	1924.75	\$ 74,118.88
OT- Holiday	3112.50	\$ 133,773.44
OT Incident	585.56	\$ 31,997.77
OT - Out of Grade	374.00	\$ 15,492.51
OT-Sick	2490.50	\$ 112,109.31
OT- Strike Team	540.00	\$ 29,327.67
OT- Training	366.50	\$ 18,588.56
OT- Vacancy	5590.00	\$ 235,171.64
OT - Vacation	3828.50	\$ 180,814.64
OT - Workers Comp	911.00	\$ 44,103.41
OT- Jury Duty		\$ -
OT Breavement Leave	48.00	\$ 1,684.44
Overtime		
<b>OT Total</b>	19887.31	\$ 877,441.51

**STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT**  
**Bank Accounts and Cash Accounts**  
As of February 29, 2024

	Total
<b>ASSETS</b>	
Current Assets	
Bank Accounts	
RESTRICTED FUNDS	
Riverbank Capital Facilities	0.00
20 CEQA-Riverbank [1322-8]	680,821.18
30 Dev. Fee Riverbank [0414-4]	96,925.59
Total Riverbank Capital Facilities	\$ 777,746.77
Waterford Cap. Fac. St 24 Build	0.00
25 CEQA-Waterford [0422-7]	76,541.55
35 Dev Fee-Waterford [0406-0]	4,269.09
Total Waterford Cap. Fac. St 24 Build	\$ 80,810.64
Total RESTRICTED FUNDS	\$ 858,557.41
Stanislaus County cash accounts	
7271 SFCPD General fund	8,080,986.00
7273 Development Fees - Riverbank	32,514.04
7274 CEQA - Riverbank	0.00
7276 Development - Waterford/Hickman	54,548.76
7277 CEQA - Waterford/Hickman	
Total Stanislaus County cash accounts	\$ 8,168,048.80
WestAmerica Bank	
General Checking [8845]	425,597.36
Total WestAmerica Bank	\$ 1,284,154.70
Total Bank Accounts	\$ 9,452,203.50

**STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT**  
**Budget vs. Actuals: Budget 2023-2024**  
 July 2023 - February 2024 67%

	Actual	Budget	Total over Budget	% of Budget
<b>Income</b>				
4500 Safer Grant reimbursement	267,410.94		267,410.94	
4850 Misc Workers Comp reimbursement	8,923.58		8,923.58	
4871 insurance proceeds	54,225.73		54,225.73	
4880 Strike team personnel	77,418.16		77,418.16	
Development Fees		30,000.00	-30,000.00	0.00%
Riverbank (7273)	2,790.73		2,790.73	
Waterford/Hickman (7276)	1,129.24		1,129.24	
<b>Total Development Fees</b>	<b>\$ 3,919.97</b>	<b>\$ 30,000.00</b>	<b>-\$ 26,080.03</b>	<b>13.07%</b>
Discounts/Refunds Given	26,172.74		26,172.74	
Donated Funds	100.00		100.00	
Fire Investigator Reimb. FIU	190,700.98	165,000.00	25,700.98	115.58%
Fire Recovery USA	17,238.22	30,000.00	-12,761.78	57.46%
Grant reimbursements	232,552.62	289,695.00	-57,142.38	80.27%
Incident Reports	379.55		379.55	
Interest		22,500.00	-22,500.00	0.00%
Stanislaus County			0.00	
CEQA-Riverbank (7274)	39.33		39.33	
CEQA-Waterford (7277)	4.60		4.60	
Dev. Fee-Riverbank (7273)	341.53		341.53	
Dev. Fee-Waterford (7276)	445.78		445.78	
General Fund (7271)	56,789.74		56,789.74	
<b>Total Stanislaus County</b>	<b>\$ 57,620.98</b>	<b>\$ 0.00</b>	<b>\$ 57,620.98</b>	
WestAmerica Bank Interest			0.00	
CEQA-Riverbank	155.29		155.29	
CEQA-Waterford	22.49		22.49	
Dev. Fee - Waterford	0.54		0.54	
Dev. Fee-Riverbank	33.32		33.32	
<b>Total WestAmerica Bank Interest</b>	<b>\$ 211.64</b>	<b>\$ 0.00</b>	<b>\$ 211.64</b>	
<b>Total Interest</b>	<b>\$ 57,832.62</b>	<b>\$ 22,500.00</b>	<b>\$ 35,332.62</b>	<b>257.03%</b>
Miscellaneous Reimbursements	102,264.03	45,000.00	57,264.03	227.25%
Medical Insurance Reimbursement	8,889.38		8,889.38	
Miscellaneous	232.89		232.89	
Payroll Tax Refund	9,188.53		9,188.53	
Strike Team - Personnel	20,031.43		20,031.43	
Workers Compensation Reimb	32,046.26		32,046.26	
<b>Total Miscellaneous Reimbursements</b>	<b>\$ 172,652.52</b>	<b>\$ 45,000.00</b>	<b>\$ 127,652.52</b>	<b>383.67%</b>
Other Revenue			0.00	
AMR - First Responder Svcs	33,139.00	40,000.00	-6,861.00	82.85%
Cell Tower Rent	10,062.72	16,500.00	-6,437.28	60.99%

First Responder Services		20,000.00	-20,000.00	0.00%
Total Other Revenue	\$ 43,201.72	\$ 76,500.00	-\$ 33,298.28	56.47%
Prevention Revenue		150,000.00	-150,000.00	0.00%
False Alarms	3,661.00		3,661.00	
Fire Hydrant Water Flows	2,218.65		2,218.65	
Fireworks Permits	104.73		104.73	
Inspections	401.70		401.70	
Riverbank/Modesto	258.00		258.00	
Total Inspections	\$ 659.70	\$ 0.00	\$ 659.70	
Plan reviews	14,876.00		14,876.00	
Riverbank/Modesto	59,232.60		59,232.60	
Waterford/Hickman	2,023.50		2,023.50	
Total Plan reviews	\$ 76,132.10	\$ 0.00	\$ 76,132.10	
Total Prevention Revenue	\$ 82,776.18	\$ 150,000.00	-\$ 67,223.82	55.18%
Property Tax & Assessments			0.00	
CEQA		35,000.00	-35,000.00	0.00%
Riverbank	208,672.81		208,672.81	
Waterford/Hickman	818.51		818.51	
Total CEQA	\$ 209,491.32	\$ 35,000.00	\$ 174,491.32	598.55%
FHA in-lieu-of tax app.		1,100.00	-1,100.00	0.00%
IMPACT	238.20		238.20	
Other Taxes	823,657.00	766,507.00	57,150.00	107.46%
Property Tax (Secured)	1,835,681.56	3,163,530.00	-1,327,848.44	58.03%
Property Tax (Unsecured)	175,803.50	152,175.00	23,628.50	115.53%
Property Tax - Unitary	34,236.84	54,739.00	-20,502.16	62.55%
Property Tax-prior unsecured		4,000.00	-4,000.00	0.00%
Special Assessment	4,550,074.57	8,174,966.00	-3,624,891.43	55.66%
Special Assessment-PY		25,000.00	-25,000.00	0.00%
State Homewners Prop.Tax Relief		26,350.00	-26,350.00	0.00%
Supplemental Property Tax		40,000.00	-40,000.00	0.00%
Total Property Tax & Assessments	\$ 7,629,182.99	\$ 12,443,367.00	-\$ 4,814,184.01	61.31%
QuickBooks Payments Sales	0.01		0.01	
RDA Revenue			0.00	
RDA - Residual		250,000.00	-250,000.00	0.00%
RDA pass-through		179,000.00	-179,000.00	0.00%
Total RDA Revenue	\$ 0.00	\$ 429,000.00	-\$ 429,000.00	0.00%
Services	9,981.76		9,981.76	
Total Income	\$ 8,874,670.29	\$ 13,681,062.00	-\$ 4,806,391.71	64.87%
Gross Profit	\$ 8,874,670.29	\$ 13,681,062.00	-\$ 4,806,391.71	64.87%
Expenses				
60000 Serv & Supp	274.45		274.45	
Repairs	-241.65		-241.65	
60022 Medical Exams	75.00		75.00	
60025 Office Expense	689.12		689.12	
Total 60000 Serv & Supp	\$ 796.92	\$ 0.00	\$ 796.92	
Chart of Accounts			0.00	
5000 Salaries & Benefits			0.00	

5020 Overtime	952,503.37	1,200,000.00	-247,496.63	79.38%
Overtime Reimbursements	-190,700.98		-190,700.98	
<b>Total 5020 Overtime</b>	<b>\$ 761,802.39</b>	<b>\$ 1,200,000.00</b>	<b>-\$ 438,197.61</b>	<b>63.48%</b>
5030 Retirement			0.00	
5031 Retirement		927,911.00	-927,911.00	0.00%
5031a CalPers Safety	651,059.11		651,059.11	
5031b Calpers Misc.	13,005.44		13,005.44	
<b>Total 5031 Retirement</b>	<b>\$ 664,064.55</b>	<b>\$ 927,911.00</b>	<b>-\$ 263,846.45</b>	<b>71.57%</b>
5032 Employee CalPERS Reimb.	-394,161.18		-394,161.18	
5033 Administrative Fee	400.00	1,250.00	-850.00	32.00%
5036 Side Fund Principal	530,000.00	530,000.00	0.00	100.00%
5037 Side Fund Interest	301,569.75	301,047.00	522.75	100.17%
5039 GASB 68 reporting requirement	1,400.00	1,400.00	0.00	100.00%
<b>Total 5030 Retirement</b>	<b>\$ 1,103,273.12</b>	<b>\$ 1,761,608.00</b>	<b>-\$ 658,334.88</b>	<b>62.63%</b>
5040 Employee Group Insurance			0.00	
5041 Medical Insurance	473,127.79	763,752.00	-290,624.21	61.95%
5042 Vision Insurance	8,127.55	12,000.00	-3,872.45	67.73%
5043 Dental Insurance	48,384.68	73,000.00	-24,615.32	66.28%
5044 Life Insurance	8,103.50	12,100.00	-3,996.50	66.97%
5045 LTD Insurance	10,738.00	14,000.00	-3,262.00	76.70%
5047 Vol Life Ins	74.83		74.83	
5048 Central Valley Ret. Med Trust	41,500.00	60,100.00	-18,600.00	69.05%
<b>Total 5040 Employee Group Insurance</b>	<b>\$ 590,056.35</b>	<b>\$ 934,952.00</b>	<b>-\$ 344,895.65</b>	<b>63.11%</b>
5050 Retiree Group Insurance	90,114.41	120,000.00	-29,885.59	75.10%
Insurance			0.00	
5061 Workers' Compensation	479,228.25	657,197.00	-177,968.75	72.92%
<b>Insurance</b>	<b>\$ 479,228.25</b>	<b>\$ 657,197.00</b>	<b>-\$ 177,968.75</b>	<b>72.92%</b>
Salaries & Wages			0.00	
5010 Salary & Wages	3,018,646.79	4,795,281.00	-1,776,634.21	62.95%
5011 Haz Mat Pay	1,769.16	3,000.00	-1,230.84	58.97%
5011-1 Swift Water	14,172.51	22,000.00	-7,827.49	64.42%
5011-2 Bilingual Pay	796.26	1,800.00	-1,003.74	44.24%
5011-3 Education Pay	64,973.63	72,912.00	-7,938.37	89.11%
5012 Employee Medical Waiver	137,067.46	190,511.00	-53,443.54	71.95%
5015 Everbridge former hiplink	696.96	1,200.00	-503.04	58.08%
5016 FLSA	71,915.82	111,847.00	-39,931.18	64.30%
5017 Leave Time Buy-Back	129,524.03	274,417.00	-144,892.97	47.20%
5018 Uniform Allowance	37,690.90	58,257.00	-20,566.10	64.70%
5019 Payroll Tax Expense	69,859.84	93,978.00	-24,118.16	74.34%
5029 Group-Term Life Insurance	-4.57		-4.57	
<b>Total Salaries &amp; Wages</b>	<b>\$ 3,547,108.79</b>	<b>\$ 5,625,203.00</b>	<b>-\$ 2,078,094.21</b>	<b>63.06%</b>
<b>Total 5000 Salaries &amp; Benefits</b>	<b>\$ 6,571,583.31</b>	<b>\$ 10,298,960.00</b>	<b>-\$ 3,727,376.69</b>	<b>63.81%</b>
6000 Services & Supplies			0.00	
6020 Clothing & PPE			0.00	
6021 Badges & Emblems		1,000.00	-1,000.00	0.00%
6022 Safety Clothing	88,900.50	105,755.00	-16,854.50	84.06%
Uniforms	864.97	500.00	364.97	172.99%



6024 Intern PPE		6,789.13		6,789.13	
Total 6020 Clothing & PPE	\$	96,554.60	\$	107,255.00	-\$ 10,700.40 90.02%
6050 Household Expense		5,689.37		6,100.00	-410.63 93.27%
6051 Station Supplies		13,224.88		12,500.00	724.88 105.80%
6052 Bottled Water		2,384.36		3,700.00	-1,315.64 64.44%
6053 Oxygen Service		195.00		1,000.00	-805.00 19.50%
6054 Furnishings & Appliances		1,757.27		2,800.00	-1,042.73 62.76%
Total 6050 Household Expense	\$	23,250.88	\$	26,100.00	-\$ 2,849.12 89.08%
6060 Insurance				0.00	
6061 Fiduciary Insurance		70,256.00		154,941.00	-84,685.00 45.34%
Total 6060 Insurance	\$	70,256.00	\$	154,941.00	-\$ 84,685.00 45.34%
6080 Equipment Maint. & Repairs				0.00	
6081 Vehicle Maint & Repair		1,777.00		245,000.00	-243,223.00 0.73%
02-02 SSLWR26 Chevy Tahoe		1,247.01			1,247.01
03-02 SSLG21 Ford Type 6		2,824.75			2,824.75
04-01 SSLE221 Pierce Type 1		6,073.72			6,073.72
04-02 SSLE24 Pierce Type 1		35.59			35.59
04-03 SSLE23 Pierce Type 1		10,001.27			10,001.27
04-04 SSLE226 Pierce Type 1		9,085.64			9,085.64
04-05 SSLWR24 2004 Expedition		62.78			62.78
08-01 2008 Chevy P/U		3,302.81			3,302.81
Type1		384.70			384.70
08-03 SSLWT220 Int. WaterTender		7,285.05			7,285.05
09-01 Chevy Tahoe		3,741.60			3,741.60
10-01 Ford Expedition		5,060.11			5,060.11
11-01 Ford Expedition		4,226.97			4,226.97
11-02 SSLB24 Int. Type 3		14,197.37			14,197.37
12-01 Ford Expedition		101.07			101.07
13-01 SSLQ22 Pierce Quint		17,139.09			17,139.09
15-01 SSLE26 Pierce Type 1		13,540.67			13,540.67
15-02 SSLE21 Pierce Type 1		8,033.91			8,033.91
16-01 - Ford Explorer		457.17			457.17
16-02 - Ford Explorer		501.57			501.57
17-01 SSLWT24 Kenworth WT		538.43			538.43
17-02 Ford Escape		73.59			73.59
18-01 SSLE24 Rosenbauer type 1		3,368.79			3,368.79
23-01 Training Vehicle		7,522.08			7,522.08
98-03 Dodge P/U		56.75			56.75
99-03 SSLB23 Int. Type 3		1,465.92			1,465.92
Boat 24		469.11			469.11
Boat 26		79.94			79.94
Boat Team Trailer		780.84			780.84
Total 6081 Vehicle Maint & Repair	\$	123,435.30	\$	245,000.00	-\$ 121,564.70 50.38%
6082 Radio & Pager Maint & Repair		733.08		18,524.00	-17,790.92 3.96%
6083 Small Engine				1,850.00	-1,850.00 0.00%
6084 Handlight Repairs				1,500.00	-1,500.00 0.00%
Repairs		14,898.88		19,050.00	-4,151.12 78.21%

6087 Rope Rescue Equipment		5,188.00		-5,188.00	0.00%
6088 Water Rescue	98.23	45,441.00		-45,342.77	0.22%
6089 - Confined Space		1,000.00		-1,000.00	0.00%
6089 -1 Hose Program	6,191.03	60,350.00		-54,158.97	10.26%
6089 -2 Firefighting Equip	55,950.89	30,000.00		25,950.89	186.50%
6089 -3 Non-Firefighting Equip	4,317.58	10,000.00		-5,682.42	43.18%
6089 -4 Class A Foam Replacement	6,149.26	8,220.00		-2,070.74	74.81%
<b>Total 6080 Equipment Maint. &amp; Repairs</b>	<b>\$ 211,774.25</b>	<b>\$ 446,123.00</b>	<b>-\$</b>	<b>234,348.75</b>	<b>47.47%</b>
6090 Maintenance - Buildings		40,000.00		-40,000.00	0.00%
6090-20 Main Office	5,114.26			5,114.26	
6090-21 St. 21	4,996.80			4,996.80	
6090-22 St. 22	16,956.10			16,956.10	
6090-23 St. 23	4,369.04			4,369.04	
6090-24 St. 24	4,067.24			4,067.24	
6090-26 St. 26	3,688.89			3,688.89	
<b>Total 6090 Maintenance - Buildings</b>	<b>\$ 39,192.33</b>	<b>\$ 40,000.00</b>	<b>-\$</b>	<b>807.67</b>	<b>97.98%</b>
6100 Medical Supplies				0.00	
6101 Medical Supplies	4,811.70	7,727.00		-2,915.30	62.27%
6102 Paramedic Program	83,669.55	80,000.00		3,669.55	104.59%
6102-A Paramedic Grant	47,528.97			47,528.97	
<b>Total 6102 Paramedic Program</b>	<b>\$ 131,198.52</b>	<b>\$ 80,000.00</b>	<b>\$</b>	<b>51,198.52</b>	<b>164.00%</b>
6103a AED Maintenance Certification		27,700.00		-27,700.00	0.00%
6104 Masimo Certification		4,386.00		-4,386.00	0.00%
6405 Lucas Maintenance		2,610.00		-2,610.00	0.00%
<b>Total 6100 Medical Supplies</b>	<b>\$ 136,010.22</b>	<b>\$ 122,423.00</b>	<b>\$</b>	<b>13,587.22</b>	<b>111.10%</b>
6110 Memberships				0.00	
6111 Memberships	9,748.98	12,363.00		-2,614.02	78.86%
<b>Total 6110 Memberships</b>	<b>\$ 9,748.98</b>	<b>\$ 12,363.00</b>	<b>-\$</b>	<b>2,614.02</b>	<b>78.86%</b>
6120 Miscellaneous Expense	1,277.93			1,277.93	
6120-1 Other Expenses	1,295.97			1,295.97	
6122 Food	980.24	2,000.00		-1,019.76	49.01%
6124 Cellular Phone	17.24			17.24	
6125 Travel & Lodging		5,000.00		-5,000.00	0.00%
6126 Bank Service Charge	2,252.65			2,252.65	
<b>Allowance</b>	<b>3,200.00</b>	<b>8,000.00</b>		<b>-4,800.00</b>	<b>40.00%</b>
6128 Executive Development	283.68	2,500.00		-2,216.32	11.35%
<b>Total 6120 Miscellaneous Expense</b>	<b>\$ 9,307.71</b>	<b>\$ 17,500.00</b>	<b>-\$</b>	<b>8,192.29</b>	<b>53.19%</b>
6130 Office Expense				0.00	
6131 Stationary / Business Cards		1,015.00		-1,015.00	0.00%
6132 Postage	184.15	1,000.00		-815.85	18.42%
6133 Office Supplies	1,680.25	5,075.00		-3,394.75	33.11%
6134 Printer Supplies	1,484.52	2,000.00		-515.48	74.23%
6135 Computer Equipment	5,011.28	6,090.00		-1,078.72	82.29%
<b>Total 6130 Office Expense</b>	<b>\$ 8,360.20</b>	<b>\$ 15,180.00</b>	<b>-\$</b>	<b>6,819.80</b>	<b>55.07%</b>
6140 Prof. & Specialized Services				0.00	
6141 Accounting/Auditing Expense	51,161.01	131,950.00		-80,788.99	38.77%
6141-2 Administrative	264,208.32	396,313.00		-132,104.68	66.67%

6142 Record Destruction Service	465.63	1,100.00	-634.37	42.33%
6143 Legal	31,415.38	150,000.00	-118,584.62	20.94%
6144 Sunpro Fire RMS		7,000.00	-7,000.00	0.00%
6145 IT Services Contract	53,224.06	101,500.00	-48,275.94	52.44%
6147 Pre-Employment Screening	15,223.98	25,000.00	-9,776.02	60.90%
6148 Ladder Testing	2,723.00	4,500.00	-1,777.00	60.51%
6149 - Medical Exams	42,847.00	10,000.00	32,847.00	428.47%
6149 -3 Personnel Recruitment	792.00	1,000.00	-208.00	79.20%
6149 -4 TeleStaff Voxeo contract	10,183.19	19,080.00	-8,896.81	53.37%
6149 -5 Paychex contract	102,529.42	15,453.00	87,076.42	663.49%
6149 -6 Consultant Services	3,060.00	19,000.00	-15,940.00	16.11%
6149 -7 SR 911 Dispatch Services	93,992.00	164,487.00	-70,495.00	57.14%
system	9,543.00	11,200.00	-1,657.00	85.21%
<b>Total 6140 Prof. &amp; Specialized Services</b>	<b>\$ 681,367.99</b>	<b>\$ 1,057,583.00</b>	<b>-\$ 376,215.01</b>	<b>64.43%</b>
6150 Publications & Legal Notices	642.72		642.72	
6151 Prevention Publications		500.00	-500.00	0.00%
6152 Publications & Legal Notices		1,600.00	-1,600.00	0.00%
<b>Notices</b>	<b>\$ 642.72</b>	<b>\$ 2,100.00</b>	<b>-\$ 1,457.28</b>	<b>30.61%</b>
6160 Rent & Leases - Equip.			0.00	
6162 Alarm System HQ	578.00	1,500.00	-922.00	38.53%
6164 Copier	1,196.18	2,000.00	-803.82	59.81%
6165 Postage Meter	263.25	750.00	-486.75	35.10%
6166 Computer Software Licensing	3,987.42	10,000.00	-6,012.58	39.87%
6167 Station 25 Lease	1,200.00	2,400.00	-1,200.00	50.00%
<b>Total 6160 Rent &amp; Leases - Equip.</b>	<b>\$ 7,224.85</b>	<b>\$ 16,650.00</b>	<b>-\$ 9,425.15</b>	<b>43.39%</b>
6180 Small Tools & Instruments	3,052.54	5,000.00	-1,947.46	61.05%
6190 Special Departmental Expenses	3,751.07		3,751.07	
6191 Training Program	7,604.12	27,500.00	-19,895.88	27.65%
6192 Workshops & Seminars	1,000.00	3,000.00	-2,000.00	33.33%
6193 Volunteer / Intern Program		500.00	-500.00	0.00%
6193-1 Explorer Program		1,000.00	-1,000.00	0.00%
6194 Education Reimbursement	2,704.45	20,000.00	-17,295.55	13.52%
6195 -1 Prevention Expenses	19,272.73	22,500.00	-3,227.27	85.66%
6195 Prevention Education Program	790.00	3,000.00	-2,210.00	26.33%
6197 Life Jacket Program		500.00	-500.00	0.00%
6198 Community CPR Program	5,760.00	2,000.00	3,760.00	288.00%
Maintenance	1,105.23	3,500.00	-2,394.77	31.58%
<b>Expenses</b>	<b>\$ 41,987.60</b>	<b>\$ 83,500.00</b>	<b>-\$ 41,512.40</b>	<b>50.28%</b>
6200 Transportation & Travel			0.00	
6201 Fuel & Oil	92,396.30	130,000.00	-37,603.70	71.07%
<b>Total 6200 Transportation &amp; Travel</b>	<b>\$ 92,396.30</b>	<b>\$ 130,000.00</b>	<b>-\$ 37,603.70</b>	<b>71.07%</b>
6210 Utilities		86,700.00	-86,700.00	0.00%
6219-1 T-1 Connectivity		4,488.00	-4,488.00	0.00%
6219-2 Cable Services	613.57		613.57	
6219-3 MDC, T-1 lines, Cell phones	41,733.72	63,587.00	-21,853.28	65.63%
6219-6 Wireless Internet	6,672.00	10,208.00	-3,536.00	65.36%
6220 St HQ Riverbank			0.00	

6220-1 Disposal Service	191.94			191.94	
6220-2 Electricity	4,237.04			4,237.04	
6220-3 Natural Gas	327.96			327.96	
6220-4 Water & Sewer	512.76			512.76	
6220-5 Pest Control Service	173.80			173.80	
<b>Total 6220 St HQ Riverbank</b>	<b>\$ 5,443.50</b>	<b>\$ 0.00</b>	<b>\$</b>	<b>5,443.50</b>	
6221 St 21				0.00	
6221-1 Disposal Service	1,130.64			1,130.64	
6221-2 Electricity	3,501.33			3,501.33	
6221-3 Natural Gas	1,732.16			1,732.16	
6221-4 Water & Sewer	1,015.21			1,015.21	
6221-5 Pest Control Service	290.40			290.40	
6221-6 Biohazard Medical Waste	941.98			941.98	
<b>Total 6221 St 21</b>	<b>\$ 8,611.72</b>	<b>\$ 0.00</b>	<b>\$</b>	<b>8,611.72</b>	
6222 St 22				0.00	
6222-1 Disposal Service	1,130.64			1,130.64	
6222-2 Electricity	4,165.03			4,165.03	
6222-3 Natural Gas	1,842.03			1,842.03	
6222-4 Water & Sewer	1,383.25			1,383.25	
6222-5 Pest Control Service	590.40			590.40	
6222-6 Biohazard Medical Waste	941.93			941.93	
<b>Total 6222 St 22</b>	<b>\$ 10,053.28</b>	<b>\$ 0.00</b>	<b>\$</b>	<b>10,053.28</b>	
6223 St 23				0.00	
6223-1 Disposal Service	1,054.80			1,054.80	
6223-2 Electricity	2,900.44			2,900.44	
6223-3 Natural Gas	1,264.64			1,264.64	
6223-5 Pest Control Service	290.40			290.40	
<b>Total 6223 St 23</b>	<b>\$ 5,510.28</b>	<b>\$ 0.00</b>	<b>\$</b>	<b>5,510.28</b>	
6224 St 24 Waterford				0.00	
6224-2 Electricity	6,149.74			6,149.74	
6224-3 Natural Gas	1,362.64			1,362.64	
6224-4 Water & Sewer	2,162.88			2,162.88	
6224-5 Pest Control Service	303.60			303.60	
6224-6 Biohazard Medical Waste	984.48			984.48	
<b>Total 6224 St 24 Waterford</b>	<b>\$ 10,963.34</b>	<b>\$ 0.00</b>	<b>\$</b>	<b>10,963.34</b>	
6225 St 25 La Grange				0.00	
6225-5 Pest Control Service	290.40			290.40	
<b>Total 6225 St 25 La Grange</b>	<b>\$ 290.40</b>	<b>\$ 0.00</b>	<b>\$</b>	<b>290.40</b>	
6226 St 26	9,580.67			9,580.67	
6226-1 Disposal Service	1,023.88			1,023.88	
6226-2 Electricity	6,018.27			6,018.27	
6226-3 Natural Gas	1,934.95			1,934.95	
6226-4 Water & Sewer	729.94			729.94	
6226-5 Pest Control Service	173.80			173.80	
6226-6 Biohazard Medical Waste	1,059.65			1,059.65	
<b>Total 6226 St 26</b>	<b>\$ 20,521.16</b>	<b>\$ 0.00</b>	<b>\$</b>	<b>20,521.16</b>	
<b>Total 6210 Utilities</b>	<b>\$ 110,412.97</b>	<b>\$ 164,983.00</b>	<b>-\$</b>	<b>54,570.03</b>	<b>66.92%</b>

Reimbursement		3,500.00		-3,500.00	0.00%		
6311 Property Tax Admin Charge		51,511.00		-51,511.00	0.00%		
Assesment		3,091.00		-3,091.00	0.00%		
6313 Direct Assessment - Wildan Fin	7,318.49	11,000.00		-3,681.51	66.53%		
6314 GIS Software/Website (Cal Cad)	5,100.00	14,423.00		-9,323.00	35.36%		
Reimbursement	\$	12,418.49	\$	83,525.00	-\$	71,106.51	14.87%
Total 6000 Services & Supplies	\$	1,553,958.63	\$	2,485,226.00	-\$	931,267.37	62.53%
7000 Capital Expenditures		49,428.45		165,000.00		-115,571.55	29.96%
7000-A Service Dog		1,212.95				1,212.95	
7049 Station 24 Replacement				170,059.00		-170,059.00	0.00%
7090 Taxes & Assessments						0.00	
7092 Direct Assessments		4,058.28				4,058.28	
Total 7090 Taxes & Assessments	\$	4,058.28	\$	0.00	\$	4,058.28	
7150 Financial Charges		-149,408.25				-149,408.25	
7151 Service Charges		8,417.61				8,417.61	
Total 7150 Financial Charges	-\$	140,990.64	\$	0.00	-\$	140,990.64	
7800 Equipment				150,242.00		-150,242.00	0.00%
Replacement				425,000.00		-425,000.00	0.00%
7812 SCBA Air Compressor		135.00				135.00	
Total 7800 Equipment	\$	135.00	\$	575,242.00	-\$	575,107.00	0.02%
Total 7000 Capital Expenditures	-\$	86,155.96	\$	910,301.00	-\$	996,456.96	-9.46%
Total Chart of Accounts	\$	8,039,385.98	\$	13,694,487.00	-\$	5,655,101.02	58.71%
SALES TAX		851.40				851.40	
Total Expenses	\$	8,041,034.30	\$	13,694,487.00	-\$	5,653,452.70	58.72%
Net Operating Income	\$	833,635.99	-\$	13,425.00	\$	847,060.99	
Net Income	\$	833,635.99	-\$	13,425.00	\$	847,060.99	



**STANISLAUS CONSOLIDATED  
FIRE PROTECTION DISTRICT  
STAFF REPORT**

**TO: President and Members of the Board of Directors**  
**FROM: Clint Bray, Deputy Fire Chief**  
**DATE: March 21, 2024**

---

**SUBJECT/TITLE:**

Financial Audit Fiscal Year 2022 / 2023

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**RECOMMENDATION:**

Review, accept the Financial Audit for Fiscal Year 2022 / 2023 conducted by Smith & Newell, CPAs.

---

**EXECUTIVE SUMMARY/BACKGROUND:**

Smith & Newell CPAs has completed the Fiscal Year 2022 / 2023 Financial Audit. Please see the attached letter and Financial Audit for Fiscal Year 2022 / 2023. Smith & Newell, CPAs will make a presentation with the details of the audit.

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**FISCAL IMPACT:**

1. There are no new Fiscal Impacts.

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**OPTIONS:**

1. Accept the Fiscal Year 2022 / 2023 Financial Audit
2. Do not Accept the Fiscal Year 2022 / 2023 Financial Audit and direct staff on further direction regarding the audit.

---

**ATTACHMENTS:**

1. Fiscal Year 2022 / 2023 Financial Audit

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**Prepared by: Clint Bray, Deputy Fire Chief**

**Meeting Date: March 21, 2024**

**Deputy Fire Chief Approval:** \_\_\_\_\_

**STANISLAUS CONSOLIDATED  
FIRE PROTECTION DISTRICT,  
CALIFORNIA**

**FINANCIAL STATEMENTS  
TOGETHER WITH  
INDEPENDENT AUDITOR'S REPORT  
FOR THE YEAR ENDED  
JUNE 30, 2023**

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**STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT**  
**Annual Financial Report**  
**For the Year Ended June 30, 2023**

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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, 2023**

**Board of Directors**

Jonathan Goulding	President
Brandon Rivers	Vice President
Greg Bernardi	Director
Steven Stanfield	Director
Charles Neal	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, 2023, 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, 2023, 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 judgment 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 judgment 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 judgment, 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.

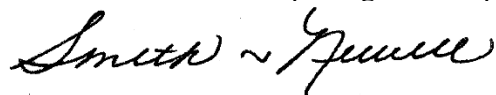
### **Other Information**

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 8, 2024, 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 8, 2024

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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, 2023**

**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, 2023. 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) decreased \$3,716,982 as of June 30, 2023.
- Government-wide *governmental* revenues include program revenues of \$10,551,966 and general revenues of \$4,212,603 for a total of \$14,764,569.
- Government-wide *governmental* expenses were \$18,675,566.
- Government-wide Prior Period Adjustments were \$194,015 and accounted for elimination of stale-dated and duplicate accounts payable and accounts receivable transactions over many fiscal years.

**Fund Level:**

- Governmental Fund balance increased to \$8,508,658 in fiscal year 2022-23, up from the restated amount of \$6,701,337 in the prior year due to the continued receipt of Proposition 172 funding; full-year participation in the SAFER Grant; significant development activity; and receipt of a second tranche of Special District COVID-related funding.
- Governmental Fund revenues were \$14,622,950 in fiscal year 2022-23, up slightly from \$14,609,087 recognized during the prior fiscal year. This increase was primarily due to receipt of additional property taxes and special assessments and increases in development revenues and interest earnings; offset by a lag in revenue recognition related to the SAFER grant.
- Governmental Fund expenditures were \$12,815,629 in fiscal year 2022-23, down \$11,864,658 from the prior fiscal year mainly due a one-time payment to CalPERS towards the Unfunded Liability recognized in FY 2021-22.

**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

**Stanislaus Consolidated Fire Protection District  
Management's Discussion and Analysis  
For the Fiscal Year Ended June 30, 2023**

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:

**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 and 15 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, 2023**

<b>Stanislaus Consolidated Fire Protection District</b>		
<b>Net Position</b>		
	<b>Governmental Activities</b>	
	<b>2022</b>	<b>2023</b>
Current and other assets	\$ 7,682,871	\$ 9,612,971
Capital assets	7,061,258	6,690,579
<b>Total Assets</b>	<b>14,744,129</b>	<b>16,303,550</b>
Employer pension contributions	15,544,776	10,707,858
Employer OPEB contributions	566,759	534,232
<b>Total Deferred Outflows of Resources</b>	<b>16,111,535</b>	<b>11,242,090</b>
Current liabilities	1,626,428	1,658,885
Long-term liabilities	26,774,110	24,374,414
<b>Total Liabilities</b>	<b>28,400,538</b>	<b>26,033,299</b>
Deferred pension adjustments	6,593,304	9,629,934
Deferred OPEB adjustments	5,169,338	4,906,905
<b>Total Deferred Inflows of Resources</b>	<b>11,762,642</b>	<b>14,536,839</b>
Net position		
Invested in capital assets		
net of related debt	6,188,137	5,968,046
Restricted	589,722	712,496
Unrestricted	(16,085,375)	(19,705,040)
<b>Total Net Position</b>	<b>\$ (9,307,516)</b>	<b>\$ (13,024,498)</b>

Net position represents the difference between the District's resources and its obligations. On June 30, 2023, the District has a negative net position of (\$13,024,498), of which a negative amount of (\$19,705,040) 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. Another significant component of the negative unrestricted net position is related to continuing fluctuations in recognizing fiscal activity associated with the CalPERS Unfunded Liability. Additionally, the District has set aside \$712,496 in restricted net position, which represents funds held for CEQA and development-related activities. Finally, net investment in capital assets makes \$5,968,046 of net position. This component of net position reflects the total amount of funds used to

**Stanislaus Consolidated Fire Protection District  
Management's Discussion and Analysis  
For the Fiscal Year Ended June 30, 2023**

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 decreased \$3,716,982 mainly due to the aforementioned fluctuations in proportionate cost recognition associated with the CalPERS Unfunded Liability.

Restricted net position of \$712,496 represents resources subject to external restrictions as to how they may be used.

**Stanislaus Consolidated Fire Protection District  
Changes in Net Position**

	<b>Governmental Activities</b>	
	<b>2022</b>	<b>2023</b>
Revenues		
<i>Program Revenues</i>		
Charges for services	\$ 7,895,172	\$ 8,320,469
Operating grants and contributions	3,182,751	2,231,497
Capital grants and contributions	-	-
<i>General Revenues</i>		
Property taxes	3,164,036	3,917,596
Development Impact Fees	114,505	120,689
Interest and investment earnings	32,055	45,610
Other revenues	45,602	128,708
<b>Total Revenues</b>	<b>\$ 14,434,121</b>	<b>\$ 14,764,569</b>

	<b>Governmental Activities</b>	
	<b>2022</b>	<b>2023</b>
Expenses		
Public protection	\$ 12,171,353	\$ 12,409,740
Interest on long-term debt	289,462	6,265,826
Costs of issuance on long-term debt	168,150	-
<b>Total Expenses</b>	<b>12,628,965</b>	<b>18,675,566</b>
Excess (deficiency) before transfers	1,805,156	(3,910,997)
Transfers	-	-
Change in net position	1,805,156	(3,910,997)
Net Position - Beginning of year	(11,695,405)	(9,307,516)
Prior Period Adjustment	582,733	194,015
Net Position - Beginning of year as restated	(11,112,672)	(9,113,501)
Net Position - End of year	<b>\$ (9,307,516)</b>	<b>\$ (13,024,498)</b>

**Stanislaus Consolidated Fire Protection District  
Management's Discussion and Analysis  
For the Fiscal Year Ended June 30, 2023**

**Governmental Activities:**

The District's governmental activities decreased the District's net position by \$3,716,982. Revenues were \$14,764,569 which represented an increase of \$330,448 or 2.3 percent over the prior fiscal year. This increase can be primarily attributed to increases in development-related and property tax-related funding received during the fiscal year. Expenses were \$18,675,566 which represents an increase of \$6,046,601 or 47.9 percent mainly due to recognition of expenditures related to the proportionate cost adjustment for the CalPERS Unfunded Liability.

**FINANCIAL ANALYSIS OF THE FUND STATEMENTS**

The District uses fund accounting to ensure 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, 2023, of \$8,508,658. The General Fund increased \$1,878,562 and other Governmental Funds increased by \$122,774. The General Fund increase was mainly due to the continued receipt of Proposition 172, a second tranche of Special District COVID funding and increased receipts of property tax and special assessment funding. The increase in the other Special Revenue funds was 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 \$14,500,176 in fiscal year 2022-23, an increase of \$5,516 over the prior fiscal year. This was primarily due to the aforementioned increases in revenues offset by the timing of receipt of SAFER grant revenues (could not recognize due to date of receipt being too late for accrual recognition).

General fund expenditures totaled \$12,815,629 in fiscal year 2022-23, a decrease of \$11,864,658 over last fiscal year. This was primarily due to a one-time payment to CalPERS related to the prior year payoff of the Unfunded Liability and funded with bond proceeds from the Pension Obligation Bond.

At the end of fiscal year 2022-23, the fund balance for the District's General Fund was \$7,796,162, an increase of \$1,878,562 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; \$96,499 in non-spendable prepaid costs; and \$4,422,692 which is unassigned. The unassigned portion of the fund balance in the General Fund increased \$1,782,063 when compared to the FY 2021-22 unassigned balance.

**CAPITAL ASSETS AND LONG-TERM DEBT**

**Capital assets**

At the end of fiscal year 2022-23, the District had invested \$14.57 million invested in a broad range of capital assets, including fire and office equipment, buildings and facilities. Of this amount \$7.88 million has been depreciated, leading to a net asset value of \$6.69 million District-wide. Additional detailed information on the District's capital assets is presented Note 4 to the financial statements on page 25 of this report.

**Stanislaus Consolidated Fire Protection District  
Management’s Discussion and Analysis  
For the Fiscal Year Ended June 30, 2023**

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.

<b>Stanislaus Consolidated Fire Protection District Capital Assets (Net of Depreciation)</b>		
	<b>Governmental Activities</b>	
	<b>2022</b>	<b>2023</b>
Land	\$ 1,263,270	\$ 1,263,270
Construction in progress	-	-
Buildings and improvements	3,926,793	3,758,305
Vehicles	1,547,851	1,284,189
Furniture and equipment	323,344	384,815
<b>Totals</b>	<b>\$ 7,061,258</b>	<b>\$ 6,690,579</b>

**ECONOMIC FACTORS AND NEXT YEAR’S BUDGET**

Budgetary factors impacting the District continue to evolve well into FY 2023-24. 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 use of reserves of \$13,425 based on a significant investment in much needed capital apparatus and the undertaking of deferred maintenance. 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](mailto:bwithrow@scfpd.us)

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## **Basic Financial Statements**

- **Government-Wide Financial Statements**

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**STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT**  
**Statement of Net Position**  
**June 30, 2023**

	<b>Total Governmental Activities</b>
<b>ASSETS</b>	
Cash and investments	\$ 8,657,233
Receivables:	
Accounts	4,106
Intergovernmental	855,133
Prepaid costs	96,499
Capital assets:	
Non-depreciable	1,263,270
Depreciable, net	5,427,309
Total capital assets	<u>6,690,579</u>
<b>Total Assets</b>	<u>16,303,550</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred pension adjustments	10,707,858
Deferred OPEB adjustments	<u>534,232</u>
<b>Total Deferred Outflows of Resources</b>	<u>11,242,090</u>
<b>LIABILITIES</b>	
Accounts payable	177,587
Salaries and benefits payable	290,364
Interest payable	75,262
Long-term liabilities:	
Due within one year	1,115,672
Due in more than one year	12,209,552
Net pension liability	7,890,705
Net OPEB liability	<u>4,274,157</u>
<b>Total Liabilities</b>	<u>26,033,299</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred pension adjustments	9,629,934
Deferred OPEB adjustments	<u>4,906,905</u>
<b>Total Deferred Inflows of Resources</b>	<u>14,536,839</u>
<b>NET POSITION</b>	
Net investment in capital assets	5,968,046
Restricted for:	
Development and CEQA fees	712,496
Unrestricted	<u>(19,705,040)</u>
<b>Total Net Position</b>	<u><u>\$(13,024,498)</u></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, 2023**

<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	\$ 12,409,740	\$ 8,320,469	\$ 2,231,497	\$ -	\$ (1,857,774)
Interest on long-term debt	6,265,826	-	-	-	(6,265,826)
<b>Total Governmental Activities</b>	<u>18,675,566</u>	<u>8,320,469</u>	<u>2,231,497</u>	<u>-</u>	<u>(8,123,600)</u>
<b>Total</b>	<u>\$ 18,675,566</u>	<u>\$ 8,320,469</u>	<u>\$ 2,231,497</u>	<u>\$ -</u>	<u>(8,123,600)</u>
<b>General revenues:</b>					
Taxes:					
Property taxes					3,917,596
Development impact fees					120,689
Interest and investment earnings					45,610
Miscellaneous					<u>128,708</u>
					<b>Total General Revenues</b>
					<u>4,212,603</u>
					<b>Change in Net Position</b>
					<u>(3,910,997)</u>
					<b>Net Position - Beginning</b>
					<u>(9,307,516)</u>
					Prior period adjustment
					<u>194,015</u>
					<b>Net Position - Beginning, Restated</b>
					<u>(9,113,501)</u>
					<b>Net Position - Ending</b>
					<u><u>\$(13,024,498)</u></u>

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



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## **Basic Financial Statements**

- **Fund Financial Statements**

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**STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT**  
**Balance Sheet**  
**Governmental Funds**  
**June 30, 2023**

	<b>General Fund</b>	<b>CEQA Riverbank</b>	<b>CEQA Waterford Hickman</b>	<b>Development Fees Riverbank</b>
<b>ASSETS</b>				
Cash and investments	\$ 7,942,152	\$ 472,434	\$ 63,217	\$ 122,524
Receivables:				
Accounts	4,106	-	-	-
Intergovernmental	855,133	-	-	-
Due from other funds	2,585	-	-	-
Prepays	96,499	-	-	-
<b>Total Assets</b>	<b>\$ 8,900,475</b>	<b>\$ 472,434</b>	<b>\$ 63,217</b>	<b>\$ 122,524</b>
<b>LIABILITIES</b>				
Accounts payable	\$ 177,587	\$ -	\$ -	\$ -
Salaries and benefits payable	290,364	-	-	-
Due to other funds	-	1,523	267	795
<b>Total Liabilities</b>	<b>467,951</b>	<b>1,523</b>	<b>267</b>	<b>795</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue	636,362	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>636,362</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES</b>				
Nonspendable	96,499	-	-	-
Restricted	-	470,911	62,950	121,729
Assigned	3,276,971	-	-	-
Unassigned	4,422,692	-	-	-
<b>Total Fund Balances</b>	<b>7,796,162</b>	<b>470,911</b>	<b>62,950</b>	<b>121,729</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 8,900,475</b>	<b>\$ 472,434</b>	<b>\$ 63,217</b>	<b>\$ 122,524</b>

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

<b>Development Fees Waterford Hickman</b>	<b>Totals</b>
\$ 56,906	\$ 8,657,233
-	4,106
-	855,133
-	2,585
-	96,499
<u>\$ 56,906</u>	<u>\$ 9,615,556</u>
\$ -	\$ 177,587
-	290,364
-	2,585
<u>-</u>	<u>470,536</u>
<u>-</u>	<u>636,362</u>
<u>-</u>	<u>636,362</u>
-	96,499
56,906	712,496
-	3,276,971
-	4,422,692
<u>56,906</u>	<u>8,508,658</u>
<u>\$ 56,906</u>	<u>\$ 9,615,556</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, 2023**

<b>Total Fund Balance - Total Governmental Funds</b>	<b>\$ 8,508,658</b>
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.	6,690,579
Other long-term assets are not available to pay for current period expenditures and therefore are reported as unavailable revenues in the governmental funds.	636,362
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.	(75,262)
Deferred outflows of resources related to pension and OPEB are not reported in the governmental funds.	11,242,090
Deferred inflows of resources related to pension and OPEB are not reported in the governmental funds.	(14,536,839)
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	(11,397,330)
Loans payable	(722,533)
Compensated absences	(1,205,361)
Net pension liability	(7,890,705)
Net OPEB liability	(4,274,157)
<b>Net Position of Governmental Activities</b>	<b><u>\$ (13,024,498)</u></b>

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, 2023**

	<u>General Fund</u>	<u>CEQA Riverbank</u>	<u>CEQA Waterford Hickman</u>	<u>Development Fees Riverbank</u>
<b>REVENUES</b>				
Taxes and assessments	\$ 12,031,765	\$ -	\$ -	\$ -
Development impact fees	128	86,125	594	15,578
Use of money and property	43,397	291	52	363
Intergovernmental	2,089,878	-	-	-
Charges for services	206,300	-	-	-
Other revenues	128,708	-	-	-
<b>Total Revenues</b>	<u>14,500,176</u>	<u>86,416</u>	<u>646</u>	<u>15,941</u>
<b>EXPENDITURES</b>				
Public Protection				
Salaries and benefits	9,510,234	-	-	-
Services and supplies	2,411,181	-	-	-
Debt service:				
Principal	305,589	-	-	-
Interest	462,211	-	-	-
Capital outlay	126,414	-	-	-
<b>Total Expenditures</b>	<u>12,815,629</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balances</b>	<u>1,684,547</u>	<u>86,416</u>	<u>646</u>	<u>15,941</u>
<b>Fund Balances - Beginning</b>	5,917,600	384,495	62,304	105,788
Prior period adjustment	194,015	-	-	-
<b>Fund Balances - Beginning, Restated</b>	<u>6,111,615</u>	<u>384,495</u>	<u>62,304</u>	<u>105,788</u>
<b>Fund Balances - Ending</b>	<u>\$ 7,796,162</u>	<u>\$ 470,911</u>	<u>\$ 62,950</u>	<u>\$ 121,729</u>

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



<b>Development Fees Waterford Hickman</b>	<b>Totals</b>
\$ -	\$ 12,031,765
18,264	120,689
1,507	45,610
-	2,089,878
-	206,300
-	128,708
<u>19,771</u>	<u>14,622,950</u>
-	9,510,234
-	2,411,181
-	305,589
-	462,211
-	126,414
<u>-</u>	<u>12,815,629</u>
<u>19,771</u>	<u>1,807,321</u>
37,135	6,507,322
-	194,015
<u>37,135</u>	<u>6,701,337</u>
<u>\$ 56,906</u>	<u>\$ 8,508,658</u>

**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, 2023**

<b>Net Change in Fund Balances - Total Governmental Funds</b>	<b>\$ 1,807,321</b>
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	126,414
Less current year depreciation	(497,093)
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	141,619
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	305,589
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	(4,869,445)
Change in deferred inflows of resources related to pension and OPEB	(2,774,197)
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	13,361
Change in net pension liability	1,498,337
Change in net OPEB liability	179,131
Change in accrued interest on long-term debt	162,559
Amortization of bond discount	(4,593)
<b>Change in Net Position of Governmental Activities</b>	<b><u>\$ (3,910,997)</u></b>

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

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## **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, 2023**

**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 five-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 impact fees. The District had no business-type activities at June 30, 2023.

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, 2023**

**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, 2023**

**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, 2023**

**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, 2023**

**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, 2021
Measurement Date	June 30, 2022
Measurement Period	July 1, 2021 to June 30, 2022

**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, 2022
Measurement Period	July 1, 2021 to June 30, 2022

**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, 2023**

**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. 91**, Conduit Debt Obligations. This statement improves the comparability of financial reporting for issuers by eliminating the option to recognize a liability for a conduit debt obligation.

**Statement No. 94**, Public-Private and Public-Public Partnerships and Availability Payment Arrangements. This statement will improve financial reporting by establishing the definitions of PPPs and APAs and providing uniform guidance on accounting and financial reporting for transactions that meet those definitions.

**Statement No. 96**, Subscription-Based Information Technology Arrangements. This statement will improve financial reporting by establishing a definition for SBITAs and providing uniform guidance for accounting and financial reporting for transactions that meet that definition. The definition and uniform guidance will result in greater consistency in practice.

**Statement No. 99**, Omnibus 2022. This statement will enhance comparability in the application of accounting and financial reporting requirements and will improve the consistency of authoritative literature. Consistent authoritative literature enables governments and other stakeholders to more easily locate and apply the correct accounting and financial reporting provisions, which improves the consistency with which such provisions are applied. The comparability of financial statements also will improve as a result of this Statement. Better consistency and comparability improve the usefulness of information for users of state and local government financial statements.

**R. Future Accounting Pronouncements**

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

Statement No. 99 “Omnibus 2022” The requirements of this statement related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53 are effective for fiscal years beginning after June 15, 2023. (FY 23/24)

**STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2023**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**R. Future Accounting Pronouncements (Continued)**

Statement No. 100 “Accounting Changes and Error Corrections – an amendment of GASB Statement No. 62” The requirements of this statement are effective for fiscal years beginning after June 15, 2023. (FY 23/24)

Statement No. 101 “Compensated Absences” The requirements of this statement are effective for fiscal years beginning after December 15, 2023. (FY 24/25)

**NOTE 2: STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

**A. Restatement of Net Position/Fund Balance**

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 correct the cash balance in the checking account.

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, 2022, as previously reported	(\$ 9,307,516)
Adjustment associated with:	
Adjustments to correct the checking account cash balance	194,015
Total Adjustment	194,015
Net Position, July 1, 2022, as previously restated	(\$ 9,113,501)

The impact of the restatement on the fund balance of the fund financial statements as previously reported is presented below:

	General Fund
Fund Balance, June 30, 2022, as previously reported	\$ 5,917,600
Adjustment associated with:	
Adjustments to correct the checking account cash balance	194,015
Total Adjustment	194,015
Fund Balance, July 1, 2022, as previously restated	\$ 6,111,615

**STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2023**

**NOTE 3: CASH AND INVESTMENTS**

**A. Financial Statement Presentation**

As of June 30, 2023, the District's cash and investments consisted of the following:

Cash:		
Deposits (less outstanding warrants)	\$	2,685,751
Total Cash		2,685,751
Investments:		
Stanislaus County Treasurer's Pool		5,971,482
Total Investments		5,971,482
Total Cash and Investments	\$	8,657,233

**B. Cash**

At year end, the carrying amount of the District's cash deposits (including amounts in a checking and savings accounts) was \$2,685,751 and the bank balance was \$2,791,062. The difference between the bank balance and the carrying amount represents outstanding checks and deposits in transit.

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, 2023, 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
- Bankers' 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

**STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2023**

**NOTE 3: CASH AND INVESTMENTS (CONTINUED)**

**C. Investments (Continued)**

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.

At June 30, 2023, the District had the following recurring fair value measurements:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Fair Value Measurements Using</u>		
		<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
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>5,971,482</u>			
Total Investments	<u>\$ 5,971,482</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, 2023, 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.

**STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2023**

**NOTE 3: CASH AND INVESTMENTS (CONTINUED)**

**C. Investments (Continued)**

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, 2023, all investments of the District were in the Stanislaus County investment pool which contains a diversification of investments.

**NOTE 4: CAPITAL ASSETS**

Capital assets activity for the year ended June 30, 2023, was as follows:

	Balance July 1, 2022	Additions	Adjustments/ Retirements	Balance June 30, 2023
Capital Assets, Not Being Depreciated				
Land	\$ 1,263,270	\$ -	\$ -	\$ 1,263,270
Total Capital Assets, Not Being Depreciated	<u>1,263,270</u>	<u>-</u>	<u>-</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	2,151,333	126,414	-	2,277,747
Total Capital Assets, Being Depreciated	<u>13,182,558</u>	<u>126,414</u>	<u>-</u>	<u>13,308,972</u>
Less Accumulated Depreciation For:				
Buildings and improvements	( 1,265,146)	( 168,488)	-	( 1,433,634)
Vehicles	( 4,291,435)	( 263,662)	-	( 4,555,097)
Furniture and equipment	( 1,827,989)	( 64,943)	-	( 1,892,932)
Total Accumulated Depreciation	<u>( 7,384,570)</u>	<u>( 497,093)</u>	<u>-</u>	<u>( 7,881,663)</u>
Total Capital Assets, Being Depreciated, Net	<u>5,797,988</u>	<u>( 370,679)</u>	<u>-</u>	<u>5,427,309</u>
Total Capital Assets, Net	<u>\$ 7,061,258</u>	<u>(\$ 370,679)</u>	<u>\$ -</u>	<u>\$ 6,690,579</u>

**Depreciation**

Depreciation expense was charged to governmental activities as follows:

Public Protection	\$ <u>497,093</u>
Total Depreciation Expense – Governmental Activities	\$ <u>497,093</u>

**NOTE 5: 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, 2023**

**NOTE 5: INTERFUND TRANSACTIONS (CONTINUED)**

**Due To/From Other Funds (Continued)**

The following are due to and due from balances as of June 30, 2023:

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

**NOTE 6: LONG-TERM LIABILITIES**

The following is a summary of changes in long-term liabilities for the year ended June 30, 2023:

<u>Type of Indebtedness</u>	<u>Balance July 1, 2022</u>	<u>Adjustments/ Additions</u>	<u>Retirements</u>	<u>Balance June 30, 2023</u>	<u>Amounts Due Within One Year</u>
Pension obligation bonds	\$ 11,635,000	\$ -	(\$ 155,000)	\$ 11,480,000	\$ 530,000
Discount on issuance	( 87,263)	-	4,593	( 82,670)	( 4,593)
Pension Obligation Bonds, net	11,547,737	-	( 150,407)	11,397,330	525,407
Loans payable	873,122	-	( 150,589)	722,533	154,117
Compensated absences	1,218,722	708,317	( 721,678)	1,205,361	436,148
Total	<u>\$ 13,639,581</u>	<u>\$ 708,317</u>	<u>(\$ 1,022,674)</u>	<u>\$ 13,325,224</u>	<u>\$ 1,115,672</u>

Individual issues of debt payable outstanding at June 30, 2023 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.

	<u>\$ 11,480,000</u>
Total Pension Obligation Bonds	<u>11,480,000</u>

**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.

	<u>722,533</u>
Total Loans	<u>722,533</u>
Total	<u>\$ 12,202,533</u>

**STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2023**

**NOTE 6: 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
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	560,000	271,424	831,424
2029-2033	2,995,000	1,163,297	4,158,297
2034-2038	3,430,000	723,532	4,153,532
2039-2041	2,340,000	156,090	2,496,090
Total	<u>\$ 11,480,000</u>	<u>\$ 3,482,745</u>	<u>\$ 14,962,745</u>

Year Ended June 30	Loans Payable		
	Principal	Interest	Totals
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	85,029
Total	<u>\$ 722,533</u>	<u>\$ 42,737</u>	<u>\$ 765,270</u>

**NOTE 7: 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, 2023**

**NOTE 8: 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, 2023, were distributed as follows:

	General Fund	CEQA Riverbank	CEQA Waterford Hickman	Development Fees Riverbank	Development Fees Waterford Hickman	Totals
<b>Nonspendable:</b>						
Prepaid costs	\$ 96,499	\$ -	\$ -	\$ -	\$ -	\$ 96,499
Subtotal	<u>96,499</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>96,499</u>
<b>Restricted for:</b>						
CEQA	-	470,911	62,950	-	-	533,861
Development	-	-	-	121,729	56,906	178,635
Subtotal	<u>-</u>	<u>470,911</u>	<u>62,950</u>	<u>121,729</u>	<u>56,906</u>	<u>712,496</u>
<b>Assigned for:</b>						
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>
<b>Unassigned</b>	<u>4,422,692</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,422,692</u>
<b>Total</b>	<u>\$ 7,796,162</u>	<u>\$ 470,911</u>	<u>\$ 62,950</u>	<u>\$ 121,729</u>	<u>\$ 56,906</u>	<u>\$ 8,508,658</u>

**STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2023**

**NOTE 8: 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 9: 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  
Safety PEPRA

Miscellaneous members hired on or after January 1, 2013  
Safety members hired on or after January 1, 2013

Closed to New Enrollment

Miscellaneous  
Safety

Miscellaneous members hired before January 1, 2013  
Safety employees hired before January 1, 2013

**STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2023**

**NOTE 9: 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, 2023, 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	14.030%	8.000%	0.000%
Miscellaneous PEPRA	7.470%	6.750%	0.000%
Safety	12.780%	9.000%	0.000%
Safety PEPRA	23.750%	13.000%	0.000%

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

For the year ended June 30, 2023, the contributions recognized as part of pension expense were as follows:

	<u>Contributions-Employer</u>	<u>Contributions-Employee (Paid by Employer)</u>
Miscellaneous	\$ 455,169	\$ -
Safety	12,789,818	-

**STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2023**

**NOTE 9: 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, 2022, 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, 2021 rolled forward to June 30, 2022 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, 2022 and 2023 was as follows:

	<u>Proportion June 30, 2022</u>	<u>Proportion June 30, 2023</u>	<u>Change - Increase (Decrease)</u>
Miscellaneous	0.01565%	0.00466%	( 0.01099%)
Safety	0.25907%	0.11166%	( 0.14741%)

As of June 30, 2023, 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	\$ 218,152
Safety	<u>7,672,553</u>
Total Net Pension Liability	<u>\$ 7,890,705</u>

For the year ended June 30, 2023, the District recognized pension expense of \$7,591,371. At June 30, 2023, 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	\$ 1,104,955	\$ -
Change of assumptions	795,980	-
Difference between expected and actual experience	321,920	( 86,252)
Difference between projected and actual earnings on pension plan investments	1,251,563	-
Difference between District contributions and proportionate share of contributions.	6,851,050	( 510,045)
Adjustments due to differences in proportions	<u>382,390</u>	<u>( 9,033,637)</u>
Total	<u>\$ 10,707,858</u>	<u>(\$ 9,629,934)</u>

**STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2023**

**NOTE 9: PENSION PLAN (CONTINUED)**

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

\$1,104,955 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, 2024. 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>	
2024	(\$ 185,487)
2025	( 323,588)
2026	( 281,490)
2027	763,534
Thereafter	<u>-</u>
Total	<u>(\$ 27,031)</u>

**Actuarial Assumptions**

The total pension liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions:

Valuation Date	June 30, 2021
Measurement Date	June 30, 2022
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	6.90%
Investment Rate of Return	6.90%
Inflation	2.30%
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 2.30% until Purchasing Power Protection Allowance Floor on Purchasing Power applies

The mortality table used was developed based on CalPERS-specific data. The rates incorporate Generational Mortality to capture ongoing mortality improvement using 80 percent of Scale MP-2020 published by the Society of Actuaries. For more details, please refer to the CalPERS 2021 experience study that can be found on the CalPERS website.

**Discount Rate**

The discount rate used to measure the total pension liability for PERFC was 6.90 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, 2023**

**NOTE 9: PENSION PLAN (CONTINUED)**

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

**Long-Term Expected Rate of Return**

In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. Projected returns for all asset classes are estimated and, combined with risk estimates, are used to project compound (geometric) returns over the long-term. The discount rate used to discount liabilities was informed by the long-term projected portfolio return.

The expected real rates of return by asset class are as follows:

<u>Asset Class</u>	<u>Assumed Asset Allocation</u>	<u>Real Return Years 1-10 (1, 2)</u>
Global Equity – Cap-weighted	30.0%	4.54%
Global Equity – Non-Cap-weighted	12.0%	3.84%
Private Equity	13.0%	7.28%
Treasury	5.0%	0.27%
Mortgage-backed Securities	5.0%	0.50%
Investment Grade Corporates	10.0%	1.56%
High Yield	5.0%	2.27%
Emerging Market Debt	5.0%	2.48%
Private Debt	5.0%	3.57%
Real Assets	15.0%	3.21%
Leverage	( 5.0%)	( 0.59%)
Total	<u>100.0%</u>	

(1) An expected price inflation of 2.30% used for this period

(2) Figures are based on the 2021 Asset Liability Management Study

**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>5.90%</u>	Discount Rate <u>6.90%</u>	1% Increase <u>7.90%</u>
Miscellaneous	\$ 526,342	\$ 218,152	(\$ 35,413)
Safety	16,495,651	7,672,553	461,664

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

**STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2023**

**NOTE 10: 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, 2022 measurement date, the following employees were covered by the Plan’s benefit terms:

Inactive employees’ spouses, or beneficiaries currently receiving benefit payments	6
Active employees	<u>53</u>
	<u><u>59</u></u>

**C. Net OPEB Liability**

**Actuarial Assumptions and Other Inputs**

The total OPEB liability in the June 30, 2022 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, 2022
Discount Rate	3.54% at June 30, 2022; 2.16% at June 30, 2021
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

**STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2023**

**NOTE 10: OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)**

**D. Changes in the Net OPEB Liability**

	Net OPEB Liability
Balance at June 30, 2022	\$ 4,453,288
Changes for the year:	
Service cost	346,259
Interest	101,939
Change of assumptions	( 467,071)
Benefit payments	( 160,258)
Net changes	( 179,131)
Balance at June 30, 2023	\$ 4,274,157

Changes of assumptions reflects a change in the discount rate from 2.16 percent as of June 30, 2022 to 3.54 percent as of June 30, 2023.

**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 2.54%	Current Rate 3.54%	1% Increase 4.54%
Net OPEB liability	\$ 4,607,852	\$ 4,274,157	\$ 3,964,927

**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	\$ 3,910,585	\$ 4,274,157	\$ 4,695,567

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

For the year ended June 30, 2023, the District recognized an OPEB credit of \$223,246. At June 30, 2023, 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	\$ -	(\$ 3,915,919)
Changes in assumptions	348,441	( 990,986)
Contributions made subsequent to the measurement date	185,791	-
Total	\$ 534,232	(\$ 4,906,905)



**STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2023**

**NOTE 10: OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)**

**E. Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)**

\$185,791 reported as deferred outflows related to contributions subsequent to the June 30, 2023 measurement date will be recognized as a reduction of the net OPEB liability during the fiscal year ended June 30, 2024. Other amounts reported as deferred outflows and deferred inflows of resources related to OPEB will be recognized as expense as follows:

Fiscal Year Ended <u>June 30</u>	
2024	(\$ 671,444)
2025	( 671,444)
2026	( 671,444)
2027	( 671,444)
2028	( 671,444)
Thereafter	( <u>1,201,244</u> )
	(\$ <u>4,558,464</u> )

**NOTE 11: 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.

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 12: OTHER INFORMATION**

**A. Subsequent Events**

Management has evaluated events subsequent to June 30, 2023 through February 8, 2024, the date on which the financial statements were available for issuance. Management has determined no subsequent events requiring disclosure have occurred.

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**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, 2023**  
**Last 10 Years\***

<b>Measurement Date</b>	<b>2013/2014</b>	<b>2014/2015</b>	<b>2015/2016</b>	<b>2016/2017</b>	<b>2017/2018</b>
<b>Miscellaneous</b>					
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%
<b>Safety</b>					
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 nine years are shown.

<u>2018/2019</u>	<u>2019/2020</u>	<u>2020/2021</u>	<u>2021/2022</u>
0.01136%	0.01187%	0.01565%	0.00466%
\$ 455,072 209,376	\$ 500,647 236,961	\$ 297,130 133,329	\$ 218,152 89,309
217.35%	211.28%	222.85%	244.27%
76.95%	74.65%	85.31%	90.35%
0.21463%	0.22413%	0.25907%	0.11166%
\$ 13,398,395 6,400,003	\$ 14,932,003 4,105,515	\$ 9,091,912 3,947,960	\$ 7,672,553 4,055,313
209.35%	363.71%	230.29%	189.20%
75.30%	73.49%	84.20%	87.99%

**STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT**  
**Required Supplementary Information**  
**District Pension Plan**  
**Schedule of Contributions**  
**For the Year Ended June 30, 2023**  
**Last 10 Years\***

<b>Fiscal Year</b>	<u>2014/2015</u>	<u>2015/2016</u>	<u>2016/2017</u>	<u>2017/2018</u>	<u>2018/2019</u>
<b>Miscellaneous</b>					
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%
<b>Safety</b>					
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 nine years are shown.



<u>2019/2020</u>	<u>2020/2021</u>	<u>2021/2022</u>	<u>2022/2023</u>
\$ 48,061	\$ 12,080	\$ 455,169	\$ 21,662
<u>(48,061)</u>	<u>(47,754)</u>	<u>(455,169)</u>	<u>(21,662)</u>
<u>\$ -</u>	<u>\$ (35,674)</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 236,961	\$ 133,329	\$ 89,309	\$ 212,070
20.28%	35.82%	509.66%	10.21%
\$ 1,672,572	\$ 799,396	\$ 12,789,818	\$ 1,083,293
<u>(1,672,572)</u>	<u>(1,691,389)</u>	<u>(12,789,818)</u>	<u>(1,083,293)</u>
<u>\$ -</u>	<u>\$ (891,993)</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 4,105,515	\$ 3,947,960	\$ 4,055,313	\$ 4,222,550
40.74%	42.84%	315.38%	25.65%

**STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT**  
**Required Supplementary Information**  
**District Pension Plan**  
**Notes to District Pension Plan**  
**For the Year Ended June 30, 2023**

**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, 2021
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, 2023**  
**Last 10 Fiscal Years\***

	<u>2017/2018</u>	<u>2018/2019</u>	<u>2019/2020</u>	<u>2020/2021</u>
<b>Total OPEB Liability</b>				
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	(112,940)	(140,806)	(173,409)	(102,862)
<b>Net Change in Total OPEB Liability</b>	320,066	646,884	(4,667,277)	600,829
<b>Total OPEB Liability - Beginning</b>	7,910,417	8,230,483	8,877,367	4,210,090
<b>Total OPEB Liability - Ending</b>	<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 six years are shown.

<u>2021/2022</u>	<u>2022/2023</u>
\$ 330,829	\$ 346,259
112,295	101,939
-	-
(522,110)	-
(157,641)	(467,071)
<u>(121,004)</u>	<u>(160,258)</u>
(357,631)	(179,131)
<u>4,810,919</u>	<u>4,453,288</u>
<u>\$ 4,453,288</u>	<u>\$ 4,274,157</u>

0.00%	0.00%
\$ 6,375,881	\$ 6,580,948
69.85%	64.95%

**STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT**  
**Required Supplementary Information**  
**District OPEB Plan**  
**Note to District OPEB Plan**  
**For the Year Ended June 30, 2023**

**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.

**STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT**  
**Required Supplementary Information**  
**Budgetary Comparison Schedule**  
**All Governmental Funds\***  
**For the Year Ended June 30, 2023**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Taxes and assessments	\$ 12,525,142	\$ 12,409,910	\$ 12,031,765	\$ (378,145)
Development impact fees	30,000	30,000	120,689	90,689
Use of money and property	22,500	22,500	45,610	23,110
Intergovernmental	1,483,502	1,246,822	2,089,878	843,056
Charges for services	266,500	203,000	206,300	3,300
Other revenues	145,000	85,000	128,708	43,708
<b>Total Revenues</b>	<u>14,472,644</u>	<u>13,997,232</u>	<u>14,622,950</u>	<u>625,718</u>
<b>EXPENDITURES</b>				
Public Protection				
Salaries and benefits	9,603,559	9,614,181	9,510,234	103,947
Services and supplies	2,569,797	2,473,616	2,411,181	62,435
Debt service:				
Principal	381,100	381,100	305,589	75,511
Interest	448,392	448,392	462,211	(13,819)
Capital outlay	592,552	592,552	126,414	466,138
<b>Total Expenditures</b>	<u>13,595,400</u>	<u>13,509,841</u>	<u>12,815,629</u>	<u>694,212</u>
<b>Net Change in Fund Balances</b>	<u>877,244</u>	<u>487,391</u>	<u>1,807,321</u>	<u>1,319,930</u>
<b>Fund Balances - Beginning</b>	6,507,322	6,507,322	6,507,322	-
Prior period adjustment	-	-	194,015	194,015
<b>Fund Balances - Beginning, Restated</b>	<u>6,507,322</u>	<u>6,507,322</u>	<u>6,701,337</u>	<u>194,015</u>
<b>Fund Balances - Ending</b>	<u>\$ 7,384,566</u>	<u>\$ 6,994,713</u>	<u>\$ 8,508,658</u>	<u>\$ 1,513,945</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.

**STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT**  
**Required Supplementary Information**  
**Note to Budgetary Comparison Schedule**  
**For the Year Ended June 30, 2023**

**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.



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## **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, 2023, 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 8, 2024.

**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 were not 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. (2023-001)

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. (2023-002)

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

### **Report on Compliance and Other Matters**

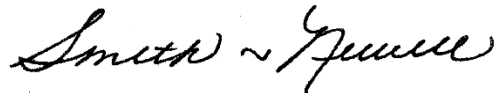
As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material 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**

Government Auditing Standards requires the auditor to perform limited procedures on the District's responses to the findings identified in our audit and 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 8, 2024

**STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT**  
**Schedule of Findings and Recommendations**  
**For the Year Ended June 30, 2023**

**2023-001 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 correct the checking account cash balance.

**Cause**

The District had not voided old outstanding deposits and checks.

**Effect**

Beginning net position and fund balance was misstated and required adjustment.

**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 2022-001.

**Recommendation**

We recommend that the District review the bank reconciliation and void old outstanding deposits and checks.

**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, 2023**

**2023-002 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 2022-002.

**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, 2023**

<u>Audit Reference</u>	<u>Status of Prior Year Audit Recommendations</u>
<b>2022-001</b>	<p><b>Prior Period Adjustment</b></p> <p><b>Recommendation</b></p> <p>We recommend that the District review the financial records and ensure that all items are recorded correctly.</p> <p><b>Status</b></p> <p>Not implemented</p>
<b>2022-002</b>	<p><b>Deficiencies in Control Structure Design</b></p> <p><b>Recommendation</b></p> <p>We recommend that the District have an appropriate review and approval process to post accounting entries.</p> <p><b>Status</b></p> <p>Not implemented</p>

**STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT**  
**Management's Corrective Action Plan**  
**For the Year Ended June 30, 2023**

**Finding 2023-001    Prior Period Adjustment (Material Weakness)**

We recommend that the District review the bank reconciliation and void old outstanding deposits and checks.

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

Responsible Individual:        Clinton Bray, Battalion Chief

Corrective Action Plan:        During the audit process for FY 2022-23, the District performed a comprehensive reconciliation of duplicate and stale-dated accounts receivable and accounts payable transactions impacting general ledger cash balances.

Anticipated Completion Date:    Implemented

**Finding 2023-002    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 continues to consider manners by which a better control structure related to segregation of duties for accounting systems can be implemented given limited staff.

Anticipated Completion Date:    In progress



2024 Summary By Station

Month	Fire 100	Reture/ Explosion 200	EMS/ Rescue 300	Hazardous Condition 400	Service Call 500	Good Intent 600	False Call 700	Severe Weather 800	Other 900	Shift Totals
Jan-24	19	0	318	5	29	78	30	0	2	481
Feb-24	18	0	276	13	44	61	10	0	3	425
Mar-24										0
Apr-24										0
May-24										0
Jun-24										0
Jul-24										0
Aug-24										0
Sep-24										0
Oct-24										0
Nov-24										0
Dec-24										0
<b>TOTAL</b>	<b>37</b>	<b>0</b>	<b>594</b>	<b>18</b>	<b>73</b>	<b>139</b>	<b>40</b>	<b>0</b>	<b>5</b>	<b>906</b>

2024 Total Summary By Apparatus

Month	Fire 100	Reture/ Explosion 200	EMS/ Rescue 300	Hazardous Condition 400	Service Call 500	Good Intent 600	False Call 700	Severe Weather 800	Other 900	Shift Totals
Jan-24	41	0	354	10	32	110	32	0	3	582
Feb-24	52	0	330	23	52	98	13	1	4	573
Mar-24										0
Apr-24										0
May-24										0
Jun-24										0
Jul-24										0
Aug-24										0
Sep-24										0
Oct-24										0
Nov-24										0
Dec-24										0
<b>TOTAL</b>	<b>93</b>	<b>0</b>	<b>684</b>	<b>33</b>	<b>84</b>	<b>208</b>	<b>45</b>	<b>1</b>	<b>7</b>	<b>1155</b>

2024 Admin Totals (Chief, BC, Training)

Month	Fire 100	Reture/ Explosion 200	EMS/ Rescue 300	Hazardous Condition 400	Service Call 500	Good Intent 600	False Call 700	Severe Weather 800	Other 900	Shift Totals
Jan-24	9	0	7	2	1	13	0	0	0	32
Feb-24	10	0	7	3	1	10	0	0	0	31
Mar-24										0
Apr-24										0
May-24										0
Jun-24										0
Jul-24										0
Aug-24										0
Sep-24										0
Oct-24										0
Nov-24										0
Dec-24										0
<b>TOTAL</b>	19	0	14	5	2	23	0	0	0	63

February Monthly **Station Response** Summary by Station and Shift

Report Date Range: February 1 - February 29, 2024

	Fire 100	Rupture/ Explosion 200	EMS/ Rescue 300	Hazardous Condition 400	Service Call 500	Good Intent 600	False Call 700	Severe Weather 800	Other 900	Shift Totals
<b>Station 21 (Airport)</b>										
Shift A	4	0	26	1	2	3	1	0	0	37
Shift B	2	0	24	1	6	5	1	0	0	39
Shift C	0	0	20	4	4	5	0	0	0	33
<b>Total</b>	<b>6</b>	<b>0</b>	<b>70</b>	<b>6</b>	<b>12</b>	<b>13</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>109</b>
<b>Station 22 (Empire)</b>										
Shift A	1	0	11	1	0	2	1	0	0	16
Shift B	0	0	20	0	1	3	2	0	0	26
Shift C	2	0	18	1	3	1	1	0	1	27
<b>Total</b>	<b>3</b>	<b>0</b>	<b>49</b>	<b>2</b>	<b>4</b>	<b>6</b>	<b>4</b>	<b>0</b>	<b>1</b>	<b>69</b>
<b>Station 23 (Fruityard)</b>										
Shift A	0	0	5	0	1	1	0	0	0	7
Shift B	0	0	2	0	0	0	0	0	0	2
Shift C	1	0	1	1	1	1	0	0	0	5
<b>Total</b>	<b>1</b>	<b>0</b>	<b>8</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14</b>
<b>Station 24 (Waterford)</b>										
Shift A	0	0	23	0	1	2	1	0	0	27
Shift B	1	0	18	0	0	3	0	0	0	22
Shift C	1	0	17	2	8	1	0	0	1	30
<b>Total</b>	<b>2</b>	<b>0</b>	<b>58</b>	<b>2</b>	<b>9</b>	<b>6</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>79</b>
<b>Station 25 (La Grange)</b>										
Shift A	0	0	2	0	0	3	0	0	0	5
Shift B	0	0	2	0	0	1	0	0	0	3
Shift C	0	0	1	0	0	1	0	0	0	2

**Total**                    0            0            5            0            0            5            0            0            0            10

<b>Station 26 (Riverbank)</b>											
<b>Shift A</b>	1	0	23	0	2	8	0	0	1	35	
<b>Shift B</b>	1	0	33	0	6	8	1	0	0	49	
<b>Shift C</b>	4	0	30	2	9	13	2	0	0	60	
<b>Total</b>	6	0	86	2	17	29	3	0	1	144	

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**District Totals**                    18            0            276            13            44            61            10            0            3            425

February Monthly **Apparatus Response** Summary by Station and Shift

Report Date Range: February 1 - February 29, 2024

Fire 100	Rupture/ Explosion 200	EMS/ Rescue 300	Hazardous Condition 400	Service Call 500	Good Intent 600	False Call 700	Severe Weather 800	Other 900	Shift Totals
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Station 21 (Airport)										
Shift A	8	0	30	2	3	5	1	0	0	49
Shift B	6	0	31	3	6	9	2	0	0	57
Shift C	6	0	28	4	7	8	0	0	0	53
<b>Total</b>	<b>20</b>	<b>0</b>	<b>89</b>	<b>9</b>	<b>16</b>	<b>22</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>159</b>

Station 22 (Empire)										
Shift A	5	0	12	1	2	6	1	0	0	27
Shift B	3	0	24	1	1	9	3	0	0	41
Shift C	9	0	20	6	2	4	0	0	1	42
<b>Total</b>	<b>17</b>	<b>0</b>	<b>56</b>	<b>8</b>	<b>5</b>	<b>19</b>	<b>4</b>	<b>0</b>	<b>1</b>	<b>110</b>

Station 23 (Fruit Yard)										
Shift A	2	0	11	0	2	4	1	0	0	20
Shift B	2	0	8	0	0	5	0	0	0	15
Shift C	1	0	6	2	2	3	1	1	0	16
<b>Total</b>	<b>5</b>	<b>0</b>	<b>25</b>	<b>2</b>	<b>4</b>	<b>12</b>	<b>2</b>	<b>1</b>	<b>0</b>	<b>51</b>

Station 24 (Waterford)										
Shift A	0	0	25	0	1	4	1	0	0	31
Shift B	1	0	20	0	0	4	0	0	1	26
Shift C	1	0	19	2	8	1	0	0	1	32
<b>Total</b>	<b>2</b>	<b>0</b>	<b>64</b>	<b>2</b>	<b>9</b>	<b>9</b>	<b>1</b>	<b>0</b>	<b>2</b>	<b>89</b>

Station 26 (Riverbank)										
Shift A	1	0	26	0	2	12	0	0	1	42
Shift B	2	0	37	0	7	9	1	0	0	56
Shift C	5	0	33	2	9	15	2	0	0	66

<b>Total</b>	8	0	96	2	18	36	3	0	1	164
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**District Totals**

	52	0	330	23	52	98	13	1	4	<b>573</b>
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**Total**                    0            0            0            0            0            0            0            0            0            0

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**Prevention 2**

<b>Shift A</b>	0	0	0	0	0	0	0	0	0	0	0
<b>Shift B</b>	0	0	0	0	0	0	0	0	0	0	0
<b>Shift C</b>	0	0	0	0	0	0	0	0	0	0	0

**Total**                    0            0            0            0            0            0            0            0            0            0

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**District Total**

10            0            7            3            1            10            0            0            0            31





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## STAFF REPORT

**TO:** President Bernardi and Members of the Board of Directors

**FROM:** Captain Tim Johnson, Training Officer

**SUBJECT:** February Training Report

**DATE:** March 11, 2024

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### Completed Training for February

- Total Hours of Training – 1,916 hours.

### February Training.

- Academy 2023-02 completed weeks twelve through fifteen. The academy covered the following topics during February.
  - Basic Search Techniques
  - Firefighter Survival and RIC Operations
  - Fire Behavior
  - Live Fire Operations
  - Skill Review
  - Three Month Testing and Performance Evaluations
  - Currently the academy is wrapping up their ride time at the stations. During this time, they are receiving Apparatus and Station Orientation Training as well as firefighter mentorship.
- Personnel rotated through Station 22 and completed their first quarter EMS training.
- Training Hours Summary:
  - Engine Company Training: 217 hours  
 Engine Company Training topics included but were not limited to hose evolutions, advanced/conventional forcible entry, and ladder evolutions.
  - Driver's Training: 59 hours
  - EMS: 151 hours
  - Policy and Procedure Review: 92 hours
  - Annual Mandated Training: 99 hours
  - Paramedic School Training: 282 hours

### March Training

- Academy 2023-01 will complete their 11-month written exam
- MST Quarterly Drivers Training – Focus: Type 3 apparatus
- MST Battalion Drills have been scheduled for March and April with a focus on MCI and Triage.