



Stanislaus Consolidated Fire Protection District

3324 Topeka Street

Riverbank, CA 95367

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

Email: admin@scfpd.us

www.scfpd.us

Jonathan Goulding
President
BOS District 2

Charles E. Neal
Vice President
Riverbank

Greg Bernardi
Director
BOS District 1

Brandon Rivers
Director
Waterford

Steven Stanfield
Director
BOS District 1

AGENDA

Thursday, July 14, 2022 at 6:00 p.m.

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

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

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

MEETING TELECONFERENCE INFORMATION

Topic: SCFPD Regular Board Meeting

Time: July 14, 2022, 06:00 PM Pacific Time (US and Canada)

Join Zoom Meeting

**[https://us06web.zoom.us/j/83732176374?pwd=SmtLRjY4RTh5cm91MHVK
NWxXdFpUdz09](https://us06web.zoom.us/j/83732176374?pwd=SmtLRjY4RTh5cm91MHVKNWxXdFpUdz09)**

Dial by your location

+1 720 707 2699 US (Denver)

+1 253 215 8782 US (Tacoma)

Meeting ID: 837 3217 6374

Passcode: 281084

THIS MEETING WILL BE HELD VIA TELECONFERENCE AND WILL NOT BE PHYSICALLY OPEN TO THE PUBLIC. ALL MEMBERS OF THE PUBLIC MAY PARTICIPATE IN THE MEETING VIA TELECONFERENCE, AT THIS TIME, YOU WILL BE GIVEN THE OPPORTUNITY TO PROVIDE PUBLIC COMMENTS.

NOTICE

The Stanislaus Consolidated Fire Protection District Board of Directors meeting will be conducted virtually pursuant to the provisions of Assembly Bill 361 amending the Ralph M. Brown Act and Government Code Section 54953(e) (and without compliance with section 54953(b)(3)) related to conducting public meetings during the COVID-19 pandemic based on the current State of Emergency and the existing State recommendations on social distancing.

1. CALL TO ORDER

President Goulding

2. PLEDGE OF ALLEGIANCE

3. INVOCATION

Pastor Charles E. Neal with Riverbank Assembly of God Church

4. ROLL CALL

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

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

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

7. PRESENTATION/ACKNOWLEDGEMENTS

Item 7.A: Employee Recognition of Years of Service

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

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

ACTION CALENDAR

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

Item 9.A: Waive Readings – Waive all Readings of Ordinances and Resolutions, except by Title.

Recommendation: Approve and waive reading by Consent Action.

Item 9.B: Minutes of the June 9, 2022, Board of Directors Regular and Closed Session Meetings.

Recommendation: Approve Minutes of June 9, 2022, by Consent Action.

Item 9.C: Acceptance of Warrants (Check Register) – June 2022

Recommendation: Accept by Consent Action

Item 9.D: Acceptance of Financial Reports – June 2022

Recommendation: Accept by Consent Action

Item 9.E: Reconfirm Findings and Determinations Under Resolution No. 2021-014 and Assembly Bill 361 for the Continuation of Virtual Meetings.

Recommendation: Move to reconfirm findings and determinations made under Resolution No. 2021-014 and Assembly Bill 361 for the continuation of virtual meetings.

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

10. DISCUSSION ITEMS

Item 10.A: Approve the SCFPD Audit Report.

Recommendation: By Roll Call vote, Approve the SCFPD Audit Report

11. PUBLIC HEARING

No Public Hearing items scheduled.

12. ACTION ITEMS

1. **Item 12.A:** Local 3399 Memorandum of Understanding- Review and consider approving the Local 3399 Memorandum of Understanding (Government Code Section 54957.6).

Recommendation: The Board consider approving the Local 3399 Memorandum of Understanding.

2. **Item 12.B:** Battalion Chief Memorandum of Understanding- Review and consider approving the Battalion Chief Memorandum of Understanding.

Recommendation: The Board consider approving the Battalion Chief Memorandum of Understanding.

13. COMMUNICATIONS

1. **Correspondence** – None currently.

2. **Written Staff Reports** – Information and Discussion Items

Item 13.1.A: Fire Chief – Monthly Board Report and Call Log (see attached Report)

Item 13.1.B: Training

Item 13.1.C: Local 3399

3. **Verbal Committee Reports**

Item 13.2.A: Capital Facilities – (Rivers/Stanfield)

Item 13.2.B: Finance – (Goulding/Neal)

Item 13.2.C: Personnel – (Bernardi/Stanfield)

Item 13.2.D: Ad Hoc Prop 172/Army Ammo – (Neal/Rivers)

Item 13.2.E: Ad Hoc Censure – (Rivers/Stanfield)

Item 13.2.F: Ad Hoc Grievance – (Goulding/Bernardi)

Item 13.2.G: Fire Advisory with Modesto Fire Dept.-

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 LEGAL COUNSEL – POTENTIAL LITIGATION**
Pursuant to (Government Code Section 54956.9 (d) (1)).

15. RETURN TO OPEN SESSION

16. CLOSED SESSION REPORT

17. ADJOURNMENT

The next regularly scheduled meeting of the SCFPD Board of Directors is August 11th, 2022, at 6:00 p.m. in the Station 26 Meeting Room, located at 3318 Topeka Street, Riverbank, CA

AFFIDAVIT OF POSTING

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

Dated: July 11, 2022,

Time:3:00 p.m.

Erik Klevmyr, Deputy Fire Warden
Board Clerk
Stanislaus Consolidated Fire Protection District

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



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Gregory M. Bernardi
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Brandon Rivers
Director
Waterford

Steven Stanfield
Director
BOS District 1

MINUTES

Thursday, May 12, 2022, 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

Meeting hosted remotely in accordance with AB361

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

1. CALL TO ORDER

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

2. PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was led by Board Vice President Neal.

3. INVOCATION

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

4. ROLL CALL

Board Clerk Called the roll;

Present:

| | |
|-----------------------|-----------|
| Board Vice President: | Neal |
| Director: | Rivers |
| Director: | Stanfield |
| Director: | Bernardi |

Absent:

Board President: Goulding

Staff Present:

Fire Chief Tietjen

District Attorney: Diaz

Clerk of the Board: Klevmyr

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

Motion by Director Rivers, seconded by Vice President Neal to approve the agenda. Passed by roll call vote 4/0/0/1.

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

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

None was declared.

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

No Public Comments

8. PRESENTATION/ACKNOWLEDGEMENTS

- Chief Tietjen acknowledged Captains Bergquist and Swanson for their eight years of service. He also discussed the recent badge pinning ceremony that was impacted due to a fire at the Salvation Army Donations Center on McHenry Ave.

9. CONSENT ITEMS

- Item 9.A: Waive Readings – Waive all Readings of Ordinances and Resolutions, except by Title.
- Item 9.B: Minutes of the April 14th, 2022, Board of Directors Regular and Closed Session Meetings.
- Item 9.C: Acceptance of Warrants (Check Register) – April 2022

- Item 9.D: Acceptance of Financial Reports – April 2022
- Item 9.E: Reconfirm Findings and Determinations Under Resolution No. 2021-014 and Assembly Bill 361 for the Continuation of Virtual Meetings.

Motion to approve items on the consent was made by Director Stanfield, seconded by Director Bernardi. Passed by roll call vote 4/0/0/1.

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

10. DISCUSSION ITEMS

No Discussion Items Scheduled

11. PUBLIC HEARING

No Public Hearing Items.

12. ACTION ITEMS

Item 12.A: Special Benefit Assessment FY 2022/2023 Rate – Consider adoption of Resolution 2022-02 ordering the levy and collection charges within Stanislaus Consolidated Fire Protection District Special Benefit Assessment Rate and Rate Reduction “Lifeline” Program for FY 2022/2023.

A motion to approve the adoption of resolution 22-02 was made by Vice President Neal, seconded by Director Rivers. Passed by roll call vote 4/0/0/1.

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

Item 12.B: Consider adoption of resolution of the Stanislaus Consolidated Fire Protection District Board of Directors designating Brittney Withrow, Administrative Assistant III, as District Treasurer.

A motion to adopt resolution 22-03 was made by Vice President Neal, seconded by Director Rivers. Passed by roll call vote 4/0/0/1.

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

13. COMMUNICATIONS

Item 13.1.A – Fire Chief’s Report

- Chief Tietjen reviewed the Fire Chief’s Report for the month of May.

Item 13.2.A – Capital Facilities

- Meeting rescheduled.

Item 13.2.B – Finance Committee

- Vice President Neal is working to schedule a meeting with the developer at Army Ammo Plant.

Item 13.2.C – Personnel Committee

- No Report Given

Item 13.2.D – Ad Hoc Prop 172/Army Ammunition Plant

- No Report Given

Item 13.2.E – Ad Hoc Censure

- No Report Given

Item 13.2.F – Ad Hoc Grievance

- No Report Given

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

- Meeting on the 26th of May. Director Bernardi will attend and report back to the Board.

Item 13.4 - Directors Comments

- Director Rivers shared his condolences on the passing of FF Rod Riley.
- Director Stanfield reminded all about the first responder night at Shelter Cove next Tuesday and thanked the unions for their donations of desserts. Doors open at 6:00PM.
- Director Bernardi expressed his condolences to the Riley family. He also thanked Supervisor Buck Condit for the support of first responders.
- Vice President Neal thanked the office staff for the work they are doing for the district.

14. CLOSED SESSION

The Board went into closed session at 6:29pm with no reportable actions taken.

15. CLOSED SESSION

Item 14.A: CONFERENCE WITH LABOR NEGOTIATORS (Government Code Section 54957.6)
Agency Designated Representative: Jonathan Goulding, Board President; Employee Organization: SCFPD Firefighters Local 3399

No reportable action taken.

Item 14.B: **CONFERENCE WITH LABOR NEGOTIATORS** (Government Code Section 54957.6)
Agency Designated Representative: Jonathan Goulding, Board President; Employee Organization: SCFPD Battalion Chiefs

No reportable action taken.

16. ADJOURNMENT

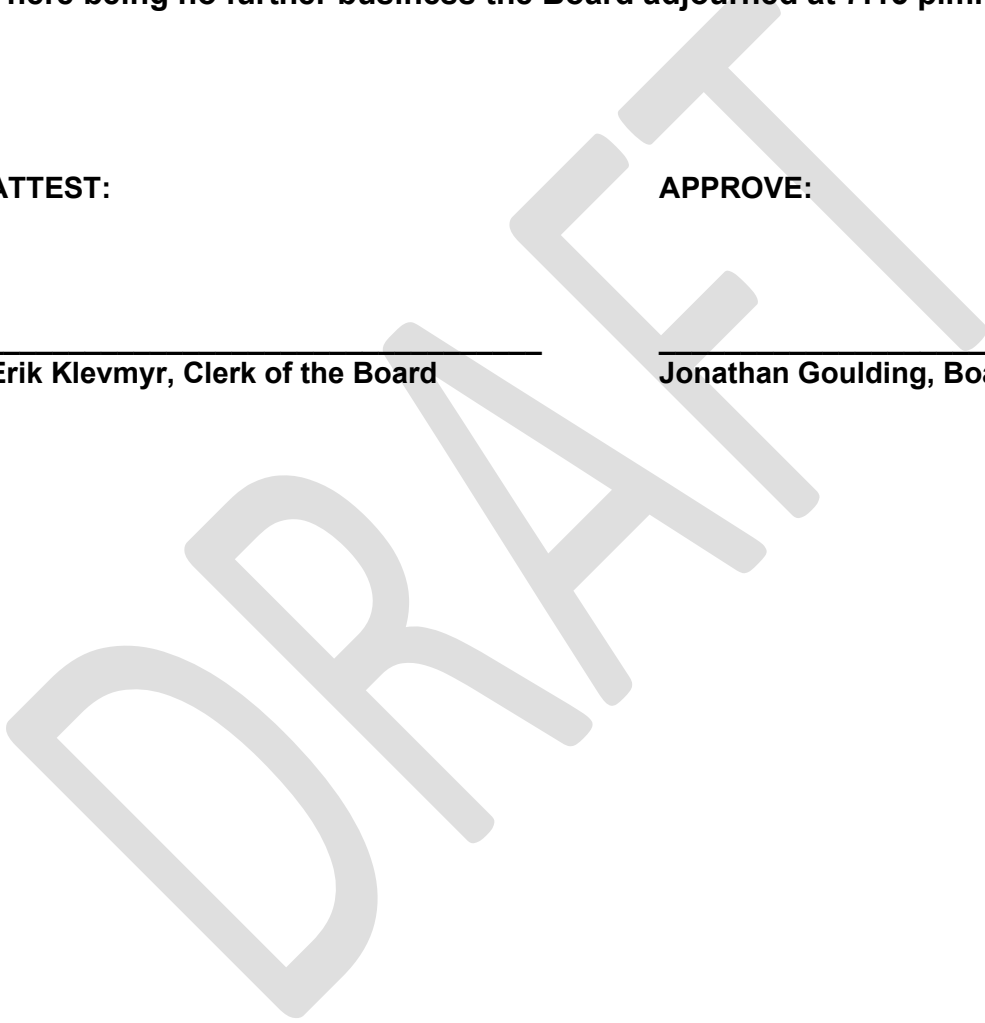
There being no further business the Board adjourned at 7:15 p.m.

ATTEST:

APPROVE:

Erik Klevmyr, Clerk of the Board

Jonathan Goulding, Board President





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Brandon Rivers
Director
Waterford

Steven Stanfield
Director
BOS District 1

MINUTES

Thursday, June 09, 2022, 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

Meeting hosted remotely in accordance with AB361

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

1. CALL TO ORDER

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

2. PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was led by Board President Goulding.

3. INVOCATION

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

4. ROLL CALL

Board Clerk Called the roll;

Present:

Board President: Goulding

Board Vice President: Neal

Director: Rivers

Director: Stanfield

Absent:

Director: Bernardi

Staff Present:

Fire Chief Tietjen
District Attorney: Diaz
Clerk of the Board: Klevmyr

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

Motion by Director Rivers, seconded by Vice President Neal to approve the agenda. Passed by roll call vote 4/0/0/1.

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

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

None was declared.

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

No Public Comments

8. PRESENTATION/ACKNOWLEDGEMENTS

- Chief Tietjen acknowledged Captains Bergquist and Swanson for their eight years of service. He also discussed the recent badge pinning ceremony that was impacted due to a fire at the Salvation Army Donations Center on McHenry Ave.

9. CONSENT ITEMS

- Item 9.A: Waive Readings – Waive all Readings of Ordinances and Resolutions, except by Title.
- Item 9.B: Minutes of the May 12th, 2022, Board of Directors Regular and Closed Session Meetings.
- Item 9.C: Acceptance of Warrants (Check Register) – May 2022
- Item 9.D: Acceptance of Financial Reports – May 2022

- Item 9.E: Reconfirm Findings and Determinations Under Resolution No. 2021-014 and Assembly Bill 361 for the Continuation of Virtual Meetings.

Motion to approve items 9.A, 9.C, 9.D, and 9.E on the consent calendar and to table Item 9.B until the July 14th, 2022 meeting was made by Vice President Neal, seconded by Director Rivers. Passed by roll call vote 4/0/0/1.

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

10. DISCUSSION ITEMS

No Discussion Items Scheduled

11. PUBLIC HEARING

No Public Hearing Items.

12. ACTION ITEMS

Item 12.A: Review and consider approving the preliminary budget FY 2022/2023.

A presentation of the preliminary budget was made by District Financial Advisor Andy Heath.

A motion to approve the adoption of the preliminary budget FY 2022/2023 was made by Vice President Neal, seconded by Director Rivers. Passed by roll call vote 4/0/0/1.

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

Item 12.B: Consider adoption of Resolution 22-05 adopting the Appropriations Limit FY 2022-2023.

A motion to approve Resolution 22-05 adopting the Appropriations Limit FY 2022-2023 was made by Vice President Neal, seconded by Director Rivers. Passed by roll call vote 4/0/0/1.

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

Item 12.C: Joint Training MOU – Review and consider approving and authorizing the Fire Chief to enter into a Joint Training MOU with Modesto, Ceres, and Turlock.

A motion to approve Resolution 22-05 approving and authorizing the Fire Chief to enter into a Joint Training MOU with Modesto, Ceres, and Turlock was made by Vice President Neal, seconded by Director Rivers. Passed by roll call vote 4/0/0/1.

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

Item 12.D: Job Descriptions – Review and consider approval of the revised Firefighter, Firefighter Paramedic, Engineer, and Captain job descriptions.

A motion to approve the revised Firefighter, Firefighter Paramedic, Engineer, and Captain job descriptions was made by Director Rivers, seconded by Vice President Neal. Passed by roll call vote 4/0/0/1.

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

13. COMMUNICATIONS

Item 13.1.A – Fire Chief’s Report

- Chief Tietjen reviewed the Fire Chief’s Report for the month of May.

Item 13.2.A – Capital Facilities

- No Report Given

Item 13.2.B – Finance Committee

- No Report Given

Item 13.2.C – Personnel Committee

- No Report Given

Item 13.2.D – Ad Hoc Prop 172/Army Ammunition Plant

- No Report Given

Item 13.2.E – Ad Hoc Censure

- No Report Given

Item 13.2.F – Ad Hoc Grievance

- No Report Given

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

- No Report Given

Item 13.4 - Directors Comments

- Director Stanfield discussed the Graffiti weekend and thanked staff for the hard work on the Salvation Army fire.
- Director Rivers thanked the department for their work and service and thanked the staff and board for the efforts in putting together the budget.
- Vice President Neal thanked the department for the invitation to the badge pinning.
- President Goulding expressed his gratitude to the board for the direction they are giving the district.

14. CLOSED SESSION

The Board went into closed session from 7:07 p.m. to 7:20 p.m.

15. CLOSED SESSION

Item 14.A: **CONFERENCE WITH LABOR NEGOTIATORS** (Government Code Section 54957.6)
Agency Designated Representative: Jonathan Goulding, Board President; Employee Organization: SCFPD Firefighters Local 3399

Approved for addition to July 14th, 2022 meeting agenda.

Item 14.B: **CONFERENCE WITH LABOR NEGOTIATORS** (Government Code Section 54957.6)
Agency Designated Representative: Jonathan Goulding, Board President; Employee Organization: SCFPD Battalion Chiefs

Approved for addition to July 14th, 2022 meeting agenda.

16. ADJOURNMENT

There being no further business the Board adjourned at 7:21 p.m.

ATTEST:

APPROVE:

Erik Klevmyr, Clerk of the Board

Jonathan Goulding, Board President

Stanislaus Consolidated FPD
Monthly Check Register

June 2022

| Date | Num | Name | Memo | Amount |
|------------|--------|------------------------------|----------------------------------------|-------------|
| 06/01/2022 | 9647 | Franklin Templeton Financi | 529 College Plan | -385.00 |
| 06/01/2022 | EFT | V A L I C | Group #41114 | -5,940.25 |
| 06/01/2022 | EFT | Valley First Credit Union | Payroll Deduction | -417.59 |
| 06/01/2022 | 9648 | Mello Transmission | Transmission service | -808.22 |
| 06/01/2022 | 9649 | Valley Parts Warehouse, Inc | Auto supplies | -190.49 |
| 06/02/2022 | 9650 | City of Modesto- Utilities | Water, Sewer, Garbage | -16.41 |
| 06/02/2022 | 9651 | Hunt & Sons, Inc | Fuel Act 28042 | -2,490.88 |
| 06/02/2022 | 9652 | McKesson Medical-Surgical | Emergency supplies | -432.26 |
| 06/02/2022 | 9653 | Preferred Alliance, Inc. | Non- Random Tests | -150.00 |
| 06/02/2022 | 9654 | Stanfield, Steven | Board Meeting | -100.00 |
| 06/02/2022 | EFT | Bussell, Rick | HSA June | -608.33 |
| 06/03/2022 | EFT | CVRMT EFT | Employee Group Insurance May | -5,000.00 |
| 06/06/2022 | EFT | CalPERS | Employer Contributions | 0.00 |
| 06/06/2022 | EFT | CalPERS | Employer Contributions | -49,208.15 |
| 06/06/2022 | EFT | CalPERS | 4/29/22-5/12/22 | -47,239.06 |
| 06/06/2022 | EFT | CalPERS | 5/13/22-5/26/22 | -46,585.75 |
| 06/06/2022 | Online | MID | 5/5/22-6/6/22 | -2,417.64 |
| 06/08/2022 | EFT | Andy Heath Financial Servic | FY 20-21 Financial Assistance/Other S | -3,812.50 |
| 06/09/2022 | 9655 | City of Modesto- Utilities | Chief Tim Tietjen Contract | -148,363.15 |
| 06/09/2022 | 9656 | Engineered Fire Systems, Ir | Plan review for May | -2,250.00 |
| 06/09/2022 | 9657 | Gilton Solid Waste Manager | Disposal | -364.07 |
| 06/09/2022 | 9658 | Go To Communications, Inc | Monthly service for 6/1/22-6/30/22 | -1,003.44 |
| 06/09/2022 | 9659 | Hunt & Sons, Inc | Fuel | -2,734.35 |
| 06/09/2022 | 9660 | Interstate Truck Center | Repairs | -1,344.68 |
| 06/09/2022 | 9661 | Mo-Cal Office Solutions | Copier at HQ | -517.00 |
| 06/09/2022 | 9662 | National Fire Protection Ass | Records | -175.00 |
| 06/09/2022 | 9663 | Neal, Charles E. | June 2, 2022 Board Meeting | -100.00 |
| 06/09/2022 | 9664 | O'Reilly Auto Parts | Vehicle Maintenance | -91.63 |
| 06/09/2022 | 9665 | Pape Kenworth | Engine Repair | -2,700.39 |
| 06/09/2022 | 9666 | Ramonts Tow Service | Tow of truck 23 | -660.00 |
| 06/09/2022 | 9667 | Ray's Janitorial Supply | Station Supplies | -584.68 |
| 06/09/2022 | 9668 | Regional Government Servi | Contract service for February | -19,653.25 |
| 06/09/2022 | 9669 | Robert Half | Front office temp | -282.80 |
| 06/09/2022 | 9670 | Schieffer Electric | Station Supplies for 22 | -487.89 |
| 06/09/2022 | 9671 | Shred-It USA LLC | Shredding service at HQ | -106.86 |
| 06/09/2022 | 9672 | Spectrum Business | Service for 5/27/22-6/26/22 | -83.87 |
| 06/09/2022 | 9673 | Verizon Wireless | April 29, 2022- May 28, 2022 | -30.08 |
| 06/09/2022 | 9674 | Waterford Farm Supply, Inc | Household expenses | -35.77 |
| 06/09/2022 | 9675 | Western State Design, Inc. | Extractor repair on 24 & 26 | -713.86 |
| 06/09/2022 | 9676 | ZOLL Data Systems | Fire RMS Enterprise Edition per stator | -3,080.00 |
| 06/09/2022 | EFT | Goulding, Jonathan | June 2nd 2022 Board Meeting | -100.00 |
| 06/09/2022 | EFT | Megan Zimmerman | May 6, 22 - June 5, 22 | -4,375.35 |
| 06/09/2022 | EFT | Burton's Fire, Inc EFT | Parts | -791.11 |
| 06/09/2022 | EFT | Burton's Fire, Inc EFT | Repairs | -1,124.14 |
| 06/09/2022 | EFT | James Limbaugh EFT | Reimbursement | -405.98 |
| 06/09/2022 | EFT | Jocelyn Roland, Ph. D.,ABP | Pre-employment Screening | -475.00 |

Stanislaus Consolidated FPD
Monthly Check Register

June 2022

| Date | Num | Name | Memo | Amount |
|------------|------|-------------------------------------------|----------------------------------------|-----------|
| 06/09/2022 | EFT | Ayera Technologies, Inc. | Internet Service for all stations June | -834.00 |
| 06/09/2022 | EFT | Deep Clean Crew | EI Cleaning Service at HQ | -385.00 |
| 06/12/2022 | EFT | Cody Wessels | EFT Fire Helmet | -450.00 |
| 06/15/2022 | EFT | AFLAC | O AQJ23 | -1,127.66 |
| 06/16/2022 | 9677 | Franklin Templeton Financial | 529 College Plan | -385.00 |
| 06/16/2022 | EFT | V A L I C | Group #41114 | -5,940.25 |
| 06/16/2022 | EFT | Stanislaus Consolidated Fire | Union Dues For 5/27/22-6/9/22 | -2,753.04 |
| 06/16/2022 | EFT | Valley First Credit Union | Payroll Deduction | -417.59 |
| 06/22/2022 | EFT | Brandon Rivers | June 9, 2022 Board Meeting | -100.00 |
| 06/22/2022 | EFT | Goulding, Jonathan | June 9, 2022 Board Meeting | -100.00 |
| 06/22/2022 | EFT | Culvahouse, Joseph | Educational Reimbursement | -29.27 |
| 06/22/2022 | EFT | WestAmerica -VISA | 5/6/22-6/6/22 | -4,151.34 |
| 06/23/2022 | 9678 | Al's Certified Safe and Lock | Alarm Repair at HQ | -351.77 |
| 06/23/2022 | 9679 | AT&T CALNET 2/3 | Phones | -2,310.21 |
| 06/23/2022 | 9680 | Cab Air Systems, Inc. | Ac Repair B24 | -1,270.35 |
| 06/23/2022 | 9681 | Chuck's Auto Parts | Engine 24 Batteries | -617.73 |
| 06/23/2022 | 9682 | Consumer's Choice Pest Control | Station 22 | -100.00 |
| 06/23/2022 | 9683 | CPS HR Consulting | Battalion Chief Exam | -385.00 |
| 06/23/2022 | 9684 | Gate-Or-Door | Repair to door at station 26 | -961.00 |
| 06/23/2022 | 9685 | Golden State Emergency Vehicle | Repair dipstick on E26 | -138.87 |
| 06/23/2022 | 9686 | Hunt & Sons, Inc | Fuel | -9,747.80 |
| 06/23/2022 | 9687 | Insect IQ Pest Control Service | Pest Control for all stations | -412.00 |
| 06/23/2022 | 9688 | La Grange Improvement Association | Rent 1/1/22-6/30/22 | -1,200.00 |
| 06/23/2022 | 9689 | Life-Assist, Inc. | Medical Supplies | -324.00 |
| 06/23/2022 | 9690 | McCoy's Truck & Tire Service | Engine Repairs | -8,215.97 |
| 06/23/2022 | 9691 | Mid Valley IT | Monthly IT Service | -6,470.00 |
| 06/23/2022 | 9692 | Neal, Charles E. | June 9, 2022 Board Meeting | -100.00 |
| 06/23/2022 | 9693 | O'Reilly Auto Parts | Repairs on G21 | -151.00 |
| 06/23/2022 | 9694 | Ramonts Tow Service | Tow Haul Out | -770.00 |
| 06/23/2022 | 9695 | Ray's Janitorial Supply | Station Supplies | -605.77 |
| 06/23/2022 | 9696 | Regional Government Services | Contract Services for May 2022 | -6,290.00 |
| 06/23/2022 | 9697 | Riverbank Automotive & Service | BC auto repairs | -8,389.67 |
| 06/23/2022 | 9698 | Robert Donovan M.D. | April & May 2022 | -3,490.00 |
| 06/23/2022 | 9699 | Scott's PPE Recon Inc. | Repairs and Alterations | -468.50 |
| 06/23/2022 | 9700 | Stanfield, Steven | June 9, 2022 Board Meeting | -100.00 |
| 06/23/2022 | 9701 | Stanislaus County Fire Chiefs Association | 2022 Stanislaus County Fire Chiefs As | -100.00 |
| 06/23/2022 | 9702 | Staples Business Advantage | Office Supplies | -504.74 |
| 06/23/2022 | 9703 | Stericycle, Inc. | Biohazard disposal | -361.93 |
| 06/23/2022 | 9704 | Turlock Scavenger | Station 23 6/1/22-6/30/22 | -121.09 |
| 06/23/2022 | 9705 | Waterford Farm Supply, Inc | Station Supplies | -15.72 |
| 06/23/2022 | 9706 | Western Truck Center (Turlock) | Repair to E21 | -4,088.96 |
| 06/23/2022 | 9707 | Wise, Kevin (Reimb) | Reimbursement for food on a incident | -124.10 |
| 06/23/2022 | EFT | Best Best & Krieger | Labor / Employment | -8,682.19 |
| 06/23/2022 | EFT | A & B Truck Repair, Inc | EI Repair to Q22 | -1,052.26 |
| 06/23/2022 | EFT | Burton's Fire, Inc | EFT Repair Valve Kit | -495.59 |

Stanislaus Consolidated FPD
 Monthly Check Register

June 2022

| Date | Num | Name | Memo | Amount |
|------------|----------|------------------------------|---------------------------------------|---------------------|
| 06/23/2022 | EFT | Bank of New York Mellon | Pension Obligation Bond | -231,752.50 |
| 06/23/2022 | EFT | Jonathan McManus | EFT Reimbursement | -800.00 |
| 06/23/2022 | EFT | Mister Car Wash | May 2022 | -208.00 |
| 06/29/2022 | 9709 | Franklin Templeton Financial | 529 College Plan | -385.00 |
| 06/29/2022 | EFT | Stanislaus Consolidated Fire | Union Dues | -2,753.04 |
| 06/29/2022 | EFT | Valley First Credit Union | Payroll Deduction | -417.59 |
| 06/29/2022 | EFT | V A L I C | Group #41114 | -5,940.25 |
| 06/30/2022 | Auto Pay | City of Waterford | Auto 5/1/22-5/31/22 Station 24 | -271.14 |
| 06/30/2022 | EFT | CalPERS | C 1959 Survivor Billing- Safety Pepra | -1,175.00 |
| 06/30/2022 | EFT | CalPERS | C 1959 Survivor Billing-Safety Fire | -1,696.70 |
| 06/30/2022 | EFT | CalPERS | C 1959 Survivor Billing- Misc pepra | -75.20 |
| | | | | <u>3,266,658.11</u> |
| | | | | <u>3,266,658.11</u> |
| | | | | <u>3,266,658.11</u> |

Stanislaus Consolidated FPD
 Bank Accounts and Cash Accounts
 As of June 30, 2022

Jun 30, 22

ASSETS

Current Assets

Checking/Savings

Riverbank Capital Facilities

20 CEQA-Riverbank [1322-8] 385,995.32

30 Dev. Fee Riverbank [0414-4] 96,820.77

Total Riverbank Capital Facilities 482,816.09

Waterford Cap. Fac. St 24 Build

25 CEQA-Waterford [0422-7] 75,065.79

35 Dev Fee-Waterford [0406-0] 4,287.02

Total Waterford Cap. Fac. St 24 Build 79,352.81

Total RESTRICTED FUNDS 562,168.90

Stanislaus County cash accounts

7271 · SCFPD General fund -4,561,432.43

7273 · Development Fees - Riverbank 12,432.08

7276 · Development - Waterford/Hickman 30,139.12

7277 · CEQA - Waterford/Hickman -12,499.64

Total Stanislaus County cash accounts -4,531,360.87

WestAmerica Bank

General Checking [1306-1]

ASSIGNED FUNDS

Accrued Leave Fund 1,560,839.93

Operations Contingency Fund 15% 1,716,131.00

Total ASSIGNED FUNDS 3,276,970.93

General Checking [1306-1] - Other 2,717,664.22

Total General Checking [1306-1] 5,994,635.15

Total WestAmerica Bank 5,994,635.15

Total Checking/Savings 2,011,811.57

Total Current Assets 7,395,687.27

TOTAL ASSETS 14,647,919.85

Stanislaus Consolidated Fire Protection District
 Summary Budget VS. Actual
 July 1, 2021 through June 30, 2022

| | |
|-------------------------------------------|-------------------|
| Total Revenues | \$9,756,910.12 |
| Total Salary and Benefits | \$10,316,742.09 |
| Total Services and Supplies | \$1,879,756.87 |
| Net Revenues (Expenses) | (\$2,439,588.84) |
| Total Capital Expenditures | \$196,468.41 |
| Total Net Revenue (Expense From Reserves) | \$ (2,636,170.97) |

Stanislaus Consolidated Fire Protection District
 Summary Overtime
 July 1, 2021 through June 30, 2022

| | Hours | Amount |
|---------------------|----------|-----------------|
| Out of Grade Pay | 625.00 | \$ 775.99 |
| OT- Holiday | 3412.75 | \$ 163,873.31 |
| OT Incident | 763.49 | \$ 44,392.25 |
| OT - Out of Grade | 1682.75 | \$ 4,949.62 |
| OT-Sick | 5301.95 | \$ 258,124.62 |
| OT- Strike Team | 7271.75 | \$ 304,204.69 |
| OT- Training | 2275.50 | \$ 71,714.60 |
| OT- Vacancy | 10000.67 | \$ 450,202.87 |
| OT - Vacation | 8772.60 | \$ 421,903.13 |
| OT - Workers Comp | 1191.00 | \$ 60,289.65 |
| OT- Jury Duty | 53.75 | \$ 2,079.62 |
| OT Breavement Leave | 263.00 | \$ 10,350.20 |
| Overtime | 138.00 | \$ 5,774.33 |
| OT Total | 41752.21 | \$ 1,798,634.88 |

Stanislaus Consolidated FPD
 Budget vs. Actual FY 2021-2022
 July 1, 2021 through June 30, 2022 100%

| | <u>Jul '21 - Jun 22</u> | <u>Budget</u> | <u>\$ Over Budget</u> | <u>% of Budget</u> |
|--------------------------------------|-------------------------|---------------|-----------------------|--------------------|
| Ordinary Income/Expense | | | | |
| Income | | | | |
| Development Fees | | | | |
| Riverbank (7273) | 1,661.46 | | | |
| Waterford/Hickman (7276) | 6,544.42 | | | |
| Development Fees - Other | 0.00 | 30,000.00 | -30,000.00 | 0.0% |
| Total Development Fees | 8,205.88 | 30,000.00 | -21,794.12 | 27.4% |
| Fire Investigator Reimb. FIU | 0.00 | 165,000.00 | -165,000.00 | 0.0% |
| Fire Recovery USA | 29,506.36 | 45,000.00 | -15,493.64 | 65.6% |
| Grant reimbursements | 8,360.25 | 0.00 | 8,360.25 | 100.0% |
| Incident Reports | 1,140.09 | | | |
| Interest | | | | |
| Stanislaus County | | | | |
| CEQA-Waterford (7277) | 5,919.04 | | | |
| Dev. Fee-Riverbank (7273) | 41.69 | | | |
| Dev. Fee-Waterford (7276) | 42.33 | | | |
| General Fund (7271) | 2,962.99 | 22,500.00 | -19,537.01 | 13.2% |
| Total Stanislaus County | 8,966.05 | 22,500.00 | -13,533.95 | 39.8% |
| WestAmerica Bank Interest | | | | |
| CEQA-Riverbank | 9,155.50 | | | |
| CEQA-Waterford | 36.28 | | | |
| Dev. Fee-Riverbank | 60.54 | | | |
| Dev. Fee - Waterford | 1.16 | | | |
| Grant | 772,373.00 | 789,093.00 | -16,720.00 | 97.9% |
| Total WestAmerica Bank Interest | 781,626.48 | 789,093.00 | -7,466.52 | 99.1% |
| Total Interest | 790,592.53 | 811,593.00 | -21,000.47 | 97.4% |
| Miscellaneous Reimbursements | | | | |
| Copy Machine Charges | 30.70 | | | |
| Liability Insurance | 4,305.75 | | | |
| Miscellaneous | 7,757.34 | | | |
| Strike Team - Personnel | 0.00 | 0.00 | 0.00 | 0.0% |
| Workers Compensation Reimb | 9,687.96 | | | |
| Miscellaneous Reimbursements - Other | 18,754.42 | 85,000.00 | -66,245.58 | 22.1% |
| Total Miscellaneous Reimbursements | 40,536.17 | 85,000.00 | -44,463.83 | 47.7% |
| Other Revenue | | | | |
| AMR - First Responder Svcs | 38,778.00 | 25,000.00 | 13,778.00 | 155.1% |
| Cell Tower Rent | 16,338.60 | 16,500.00 | -161.40 | 99.0% |
| First Responder Services | 0.00 | 20,000.00 | -20,000.00 | 0.0% |
| Other Revenue - Other | 948,778.00 | 5,000.00 | 943,778.00 | 18,975.6% |
| Total Other Revenue | 1,003,894.60 | 66,500.00 | 937,394.60 | 1,509.6% |
| Prevention Revenue | | | | |
| Apartment Inspections | 210.00 | | | |
| Fire Hydrant Water Flows | 2,629.67 | | | |
| Fireworks Permits | 2,940.14 | | | |
| Inspections | | | | |
| Oakdale | 105.00 | | | |
| Riverbank/Modesto | 24,677.00 | | | |
| Inspections - Other | 1,363.10 | | | |
| Total Inspections | 26,145.10 | | | |
| Plan reviews | | | | |
| Oakdale | 209.46 | | | |
| Riverbank/Modesto | 144,751.25 | | | |
| Waterford/Hickman | 28,376.40 | | | |
| Plan reviews - Other | 10,614.13 | | | |
| Total Plan reviews | 183,951.24 | | | |

Stanislaus Consolidated FPD
 Budget vs. Actual FY 2021-2022
 July 1, 2021 through June 30, 2022 100%

| | Jul '21 - Jun 22 | Budget | \$ Over Budget | % of Budget |
|----------------------------------------|------------------|---------------|----------------|-------------|
| Prevention Revenue - Other | 334.02 | 175,000.00 | -174,665.98 | 0.2% |
| Total Prevention Revenue | 216,210.17 | 175,000.00 | 41,210.17 | 123.5% |
| Property Tax & Assessments | | | | |
| Administrative Fees | 0.00 | 90,000.00 | -90,000.00 | 0.0% |
| CEQA | | | | |
| Riverbank | 59,015.95 | | | |
| Waterford/Hickman | 27,540.37 | | | |
| Total CEQA | 86,556.32 | | | |
| FHA in-lieu-of tax app. | 1,158.02 | 1,000.00 | 158.02 | 115.8% |
| IMPACT | | | | |
| Riverbank | 94.41 | | | |
| Waterford/Hickman | 224.58 | | | |
| IMPACT - Other | 409.21 | | | |
| Total IMPACT | 728.20 | | | |
| Other Taxes | 100.00 | | | |
| Property Tax-prior unsecured | 951.20 | 5,300.00 | -4,348.80 | 17.9% |
| Property Tax - Unitary | 28,657.98 | 52,103.00 | -23,445.02 | 55.0% |
| Property Tax (Secured) | 1,600,372.53 | 2,959,767.00 | -1,359,394.47 | 54.1% |
| Property Tax (Unsecured) | 148,252.19 | 143,000.00 | 5,252.19 | 103.7% |
| Special Assessment | 4,232,210.65 | 7,625,000.00 | -3,392,789.35 | 55.5% |
| Special Assessment-PY | 0.00 | 25,000.00 | -25,000.00 | 0.0% |
| State Homewners Prop. Tax Relief | 13,174.76 | 27,000.00 | -13,825.24 | 48.8% |
| Supplemental Property Tax | 26,614.11 | 40,000.00 | -13,385.89 | 66.5% |
| Property Tax & Assessments - Other | 3,705.84 | | | |
| Total Property Tax & Assessments | 6,142,481.80 | 10,968,170.00 | -4,825,688.20 | 56.0% |
| RDA Revenue | | | | |
| RDA - Residual | 111,200.47 | 235,000.00 | -123,799.53 | 47.3% |
| RDA pass-through | 169,273.10 | 169,000.00 | 273.10 | 100.2% |
| Total RDA Revenue | 280,473.57 | 404,000.00 | -123,526.43 | 69.4% |
| 4500 · Safer Grant reimbursement | 532,557.50 | 534,822.00 | -2,264.50 | 99.6% |
| 4850 · Misc Workers Comp reimbursement | 3,105.18 | | | |
| 4880 · Strike team personnel | 674,789.86 | 608,805.00 | 65,984.86 | 110.8% |
| 4881 · Reimb from Waterford for St 24 | 24,654.00 | | | |
| 4990 · Interest Revenue | 402.16 | | | |
| Total Income | 9,756,910.12 | 13,893,890.00 | -4,136,979.88 | 70.2% |
| Gross Profit | 9,756,910.12 | 13,893,890.00 | -4,136,979.88 | 70.2% |
| Expense | | | | |
| Chart of Accounts | | | | |
| 5000 · Salaries & Benefits | | | | |
| Salaries & Wages | | | | |
| 5010 · Salary & Wages | 3,962,010.81 | 4,161,309.00 | -199,298.19 | 95.2% |
| 5010.10 · 4850 Workers comp pay | 26,646.09 | | | |
| 5011-1 · Swift Water | 23,306.76 | 26,500.00 | -3,193.24 | 88.0% |
| 5011-2 · Bilingual Pay | 6,800.26 | 3,591.00 | 3,209.26 | 189.4% |
| 5011-3 · Education Pay | 79,837.58 | 81,000.00 | -1,162.42 | 98.6% |
| 5011 · Haz Mat Pay | 2,884.50 | 4,000.00 | -1,115.50 | 72.1% |
| 5012 · Employee Medical Waiver | 125,859.65 | 171,000.00 | -45,140.35 | 73.6% |
| 5015 · Everbridge former hiplink | 1,259.52 | 1,600.00 | -340.48 | 78.7% |
| 5016 · FLSA | 106,887.68 | 101,000.00 | 5,887.68 | 105.8% |
| 5017 · Leave Time Buy-Back | 210,640.64 | 275,000.00 | -64,359.36 | 76.6% |
| 5018 · Uniform Allowance | 54,568.62 | 57,000.00 | -2,431.38 | 95.7% |
| 5019 · Payroll Tax Expense | 98,313.21 | 104,500.00 | -6,186.79 | 94.1% |
| 5029 · Group-Term Life Insurance | -193.49 | | | |
| Total Salaries & Wages | 4,698,821.83 | 4,986,500.00 | -287,678.17 | 94.2% |

Stanislaus Consolidated FPD
 Budget vs. Actual FY 2021-2022
 July 1, 2021 through June 30, 2022 100%

| | Jul '21 - Jun 22 | Budget | \$ Over Budget | % of Budget |
|----------------------------------------------|------------------|---------------|----------------|-------------|
| 5020 · Overtime | | | | |
| Overtime Reimbursements | -93,437.05 | | | |
| 5020 · Overtime - Other | 1,763,033.20 | 1,850,000.00 | -86,966.80 | 95.3% |
| Total 5020 · Overtime | 1,669,596.15 | 1,850,000.00 | -180,403.85 | 90.2% |
| 5030 · Retirement | | | | |
| 5031 · Retirement | | | | |
| 5031a · CalPers Safety | 963,488.80 | | | |
| 5031b · Calpers Misc. | 100,042.73 | | | |
| 5031 · Retirement - Other | 0.00 | 845,000.00 | -845,000.00 | 0.0% |
| Total 5031 · Retirement | 1,063,531.53 | 845,000.00 | 218,531.53 | 125.9% |
| 5032 · Employee CalPERS Reimb. | -491,703.01 | | | |
| 5033 · Administrative Fee | 200.00 | 1,250.00 | -1,050.00 | 16.0% |
| 5036 · Side Fund Principal | 654,299.94 | 428,200.00 | 226,099.94 | 152.8% |
| 5037 · Side Fund Interest | | | | |
| Side fund interest first pmt | 1,250.00 | | | |
| 5037 · Side Fund Interest - Other | 33,177.50 | 27,525.00 | 5,652.50 | 120.5% |
| Total 5037 · Side Fund Interest | 34,427.50 | 27,525.00 | 6,902.50 | 125.1% |
| 5038 · Cal PERS UAL Aug. 1 | 955,633.30 | 1,146,280.00 | -190,646.70 | 83.4% |
| 5039 · GASB 68 reporting requirement | 1,400.00 | 1,400.00 | 0.00 | 100.0% |
| 5030 · Retirement - Other | 384,694.56 | | | |
| Total 5030 · Retirement | 2,602,483.82 | 2,449,655.00 | 152,828.82 | 106.2% |
| 5040 · Employee Group Insurance | | | | |
| 5041 · Medical Insurance | 558,903.00 | 650,000.00 | -91,097.00 | 86.0% |
| 5042 · Vision Insurance | 10,289.47 | 12,000.00 | -1,710.53 | 85.7% |
| 5043 · Dental Insurance | 63,032.07 | 70,000.00 | -6,967.93 | 90.0% |
| 5044 · Life Insurance | 11,013.00 | 12,500.00 | -1,487.00 | 88.1% |
| 5045 · LTD Insurance | 16,172.00 | 15,000.00 | 1,172.00 | 107.8% |
| 5047 · Vol Life Ins | -97.05 | | | |
| 5048 · Central Valley Ret. Med Trust | 55,300.00 | 60,900.00 | -5,600.00 | 90.8% |
| Total 5040 · Employee Group Insurance | 714,612.49 | 820,400.00 | -105,787.51 | 87.1% |
| 5050 · Retiree Group Insurance | 104,730.52 | 120,000.00 | -15,269.48 | 87.3% |
| 5060 · Workers' Compensation Insurance | | | | |
| Workers' Comp. Reimbursements | 581.28 | | | |
| 5061 · Workers' Compensation | 525,916.00 | 525,916.00 | 0.00 | 100.0% |
| Total 5060 · Workers' Compensation Insurance | 526,497.28 | 525,916.00 | 581.28 | 100.1% |
| Total 5000 · Salaries & Benefits | 10,316,742.09 | 10,752,471.00 | -435,728.91 | 95.9% |
| 6000 · Services & Supplies | | | | |
| 6020 · Clothing & PPE | | | | |
| 6021 · Badges & Emblems | 2,387.60 | 1,000.00 | 1,387.60 | 238.8% |
| 6022 · Safety Clothing | 44,346.56 | 60,000.00 | -15,653.44 | 73.9% |
| 6023 · Replacement Clothing / Uniforms | 5,683.83 | 500.00 | 5,183.83 | 1,136.8% |
| 6020 · Clothing & PPE - Other | 8,187.54 | | | |
| Total 6020 · Clothing & PPE | 60,605.53 | 61,500.00 | -894.47 | 98.5% |
| 6050 · Household Expense | | | | |
| 6051 · Station Supplies | 14,264.18 | 12,000.00 | 2,264.18 | 118.9% |
| 6052 · Bottled Water | 3,236.40 | 5,000.00 | -1,763.60 | 64.7% |
| 6053 · Oxygen Service | 237.12 | 1,000.00 | -762.88 | 23.7% |
| 6054 · Furnishings & Appliances | 2,438.70 | | | |
| 6050 · Household Expense - Other | 3,602.36 | 6,000.00 | -2,397.64 | 60.0% |
| Total 6050 · Household Expense | 23,778.76 | 24,000.00 | -221.24 | 99.1% |

Stanislaus Consolidated FPD
 Budget vs. Actual FY 2021-2022
 July 1, 2021 through June 30, 2022 100%

| | Jul '21 - Jun 22 | Budget | \$ Over Budget | % of Budget |
|-------------------------------------------|------------------|------------|----------------|-------------|
| 6060 - Insurance | | | | |
| 6061 - Fiduciary Insurance | -231.96 | 145,000.00 | -145,231.96 | -0.2% |
| Total 6060 - Insurance | -231.96 | 145,000.00 | -145,231.96 | -0.2% |
| 6080 - Equipment Maint. & Repairs | | | | |
| 6081 -1 Oakdale Rural Vehicles | | | | |
| R85-01 1986 Spartan type 1 | 808.22 | | | |
| SSLWT21-08-INT'L Burtons | 92.58 | | | |
| 6081 -1 Oakdale Rural Vehicles - Other | 287.90 | | | |
| Total 6081 -1 Oakdale Rural Vehicles | 1,188.70 | | | |
| 6081 -2 Oakdale CITY Vehicles | | | | |
| Boat 28 | 10.35 | | | |
| 6081 -2 Oakdale CITY Vehicles - Other | 791.11 | | | |
| Total 6081 -2 Oakdale CITY Vehicles | 801.46 | | | |
| 6081 - Vehicle Maint & Repair | | | | |
| 02-02 SSLWR26 Chevy Tahoe | 1,282.58 | | | |
| 03-01 SSLG26 Ford Type 6 | 644.68 | | | |
| 03-02 SSLG21 Ford Type 6 | 8,411.99 | | | |
| 04-01 SSLE221 Pierce Type 1 | 30,020.39 | | | |
| 04-02 SSLE24 Pierce Type 1 | 735.01 | | | |
| 04-03 SSLE23 Pierce Type 1 | 10,721.54 | | | |
| 04-04 SSLE226 Pierce Type 1 | 30,835.95 | | | |
| 04-05 SSLWR24 2004 Expedition | 130.13 | | | |
| 08-01 2008 Chevy P/U | 4,536.82 | | | |
| 08-02 SSLE223 OES 347 HME Type1 | 25.63 | | | |
| 08-03 SSLWT220 Int. WaterTender | 1,821.23 | | | |
| 09-01 Chevy Tahoe | 6,517.82 | | | |
| 10-01 Ford Expedition | 12,054.17 | | | |
| 11-01 Ford Expedition | 57.69 | | | |
| 11-02 SSLB24 Int. Type 3 | 28,661.12 | | | |
| 12-01 Ford Expedition | 5,381.78 | | | |
| 13-01 SSLQ22 Pierce Quint | 49,188.79 | | | |
| 15-01 SSLE26 Pierce Type 1 | 15,593.81 | | | |
| 15-02 SSLE21 Pierce Type 1 | 17,814.61 | | | |
| 16-01 - Ford Explorer | 506.32 | | | |
| 16-02 - Ford Explorer | 1,921.39 | | | |
| 17-01 SSLWT24 Kenworth WT | 4,916.46 | | | |
| 17-02 Ford Escape | 69.63 | | | |
| 18-01 SSLE24 Rosenbauer type 1 | 6,269.24 | | | |
| 89-05 SSLR21 Pierce Rescue | 250.00 | | | |
| 98-03 Dodge P/U | 1,350.47 | | | |
| 99-03 SSLB23 Int. Type 3 | 216.74 | | | |
| 99-04 SSLE30 E-one Type 1 | 347.62 | | | |
| Boat 24 | 1,860.10 | | | |
| 6081 - Vehicle Maint & Repair - Other | 7,125.77 | 200,000.00 | -192,874.23 | 3.6% |
| Total 6081 - Vehicle Maint & Repair | 249,269.48 | 200,000.00 | 49,269.48 | 124.6% |
| 6082 - Radio & Pager Maint & Repair | 5,511.24 | 18,000.00 | -12,488.76 | 30.6% |
| 6083 - Small Engine | 1,197.12 | 600.00 | 597.12 | 199.5% |
| 6084 - Handlight Repairs | 0.00 | 1,500.00 | -1,500.00 | 0.0% |
| 6086 - SCBA Equipment Maint. & Repairs | 12,938.60 | 12,000.00 | 938.60 | 107.8% |
| 6087 - Rope Rescue Equipment | 0.00 | 1,000.00 | -1,000.00 | 0.0% |
| 6088 - Water Rescue | 0.00 | 5,000.00 | -5,000.00 | 0.0% |
| 6089 - - Confined Space | 0.00 | 1,000.00 | -1,000.00 | 0.0% |
| 6089 -1 - Hose Program | 11,150.08 | 16,128.00 | -4,977.92 | 69.1% |
| 6089 -2 - Firefighting Equip | 5,011.80 | 25,000.00 | -19,988.20 | 20.0% |
| 6089 -3 - Non-Firefighting Equip | 6,889.35 | 10,000.00 | -3,110.65 | 68.9% |
| 6089 -4 - Class A Foam Replacement | 7,256.60 | 4,000.00 | 3,256.60 | 181.4% |
| 6080 - Equipment Maint. & Repairs - Other | 1,483.85 | | | |
| Total 6080 - Equipment Maint. & Repairs | 302,698.28 | 294,228.00 | 8,470.28 | 102.9% |

Stanislaus Consolidated FPD
Budget vs. Actual FY 2021-2022
July 1, 2021 through June 30, 2022 100%

| | Jul '21 - Jun 22 | Budget | \$ Over Budget | % of Budget |
|----------------------------------------|------------------|------------|----------------|-------------|
| 6090 · Maintenance - Buildings | | | | |
| 6090-20 · Main Office | 4,670.26 | | | |
| 6090-21 · St. 21 | 5,564.70 | | | |
| 6090-22 · St. 22 | 14,073.47 | | | |
| 6090-23 · St. 23 | 8,703.19 | | | |
| 6090-24 · St. 24 | 4,291.77 | | | |
| 6090-26 · St. 26 | 3,505.54 | | | |
| 6090 · Maintenance - Buildings - Other | 10,235.53 | 30,000.00 | -19,764.47 | 34.1% |
| Total 6090 · Maintenance - Buildings | 51,044.46 | 30,000.00 | 21,044.46 | 170.1% |
| 6100 · Medical Supplies | | | | |
| 6101 · Medical Supplies | 7,224.06 | 7,500.00 | -275.94 | 96.3% |
| 6102 · Paramedic Program | 72,991.98 | 80,000.00 | -7,008.02 | 91.2% |
| 6103a · AED Maintenance Certification | 15,477.85 | 15,142.00 | 335.85 | 102.2% |
| 6104 · Masimo Certification | 212.50 | 3,485.00 | -3,272.50 | 6.1% |
| 6405 · Lucas Maintenance | 501.50 | 750.00 | -248.50 | 66.9% |
| 6100 · Medical Supplies - Other | 31.18 | | | |
| Total 6100 · Medical Supplies | 96,439.07 | 106,877.00 | -10,437.93 | 90.2% |
| 6110 · Memberships | | | | |
| 6111 · Memberships | 12,751.20 | 12,000.00 | 751.20 | 106.3% |
| 6110 · Memberships - Other | 484.99 | | | |
| Total 6110 · Memberships | 13,236.19 | 12,000.00 | 1,236.19 | 110.3% |
| 6120 · Miscellaneous Expense | | | | |
| 6010 · COVID-19 Expenses | 7,712.17 | | | |
| 6120-1 · Other Expenses | -3,863.47 | | | |
| 6122 · Food | 1,556.48 | 1,000.00 | 556.48 | 155.6% |
| 6124 · Cellular Phone | 16.17 | | | |
| 6125 · Travel & Lodging | 2,282.55 | 5,000.00 | -2,717.45 | 45.7% |
| 6126 · Bank Service Charge | 392.86 | | | |
| 6127 · Board Member Meeting Allowance | 8,000.00 | 8,000.00 | 0.00 | 100.0% |
| 6128 · Executive Development | 500.00 | 2,500.00 | -2,000.00 | 20.0% |
| 6120 · Miscellaneous Expense - Other | 2,144.07 | | | |
| Total 6120 · Miscellaneous Expense | 18,740.83 | 16,500.00 | 2,240.83 | 113.6% |
| 6130 · Office Expense | | | | |
| 6131 · Stationary / Business Cards | 231.47 | 1,000.00 | -768.53 | 23.1% |
| 6132 · Postage | 545.97 | 3,500.00 | -2,954.03 | 15.6% |
| 6133 · Office Supplies | 4,030.96 | 5,000.00 | -969.04 | 80.6% |
| 6134 · Printer Supplies | 1,168.47 | 2,500.00 | -1,331.53 | 46.7% |
| 6135 · Computer Equipment | 2,810.79 | 6,000.00 | -3,189.21 | 46.8% |
| 6130 · Office Expense - Other | 78.39 | | | |
| Total 6130 · Office Expense | 8,866.05 | 18,000.00 | -9,133.95 | 49.3% |
| 6140 · Prof. & Specialized Services | | | | |
| 6141-2 · Administrative | 197,967.22 | 176,984.00 | 20,983.22 | 111.9% |
| 6141 · Accounting/Auditing Expense | 182,494.00 | 125,000.00 | 57,494.00 | 146.0% |
| 6142 · Record Destruction Service | 748.02 | 1,100.00 | -351.98 | 68.0% |
| 6143 · Legal | 239,818.15 | 235,000.00 | 4,818.15 | 102.1% |
| 6144 · Sunpro Fire RMS | 3,080.00 | 7,000.00 | -3,920.00 | 44.0% |
| 6145 · IT Services Contract | 89,884.65 | 85,000.00 | 4,884.65 | 105.7% |
| 6147 · Pre-Employment Screening | 29,975.15 | 27,500.00 | 2,475.15 | 109.0% |
| 6148 · Ladder Testing | 1,785.25 | 3,000.00 | -1,214.75 | 59.5% |

Stanislaus Consolidated FPD
Budget vs. Actual FY 2021-2022
July 1, 2021 through June 30, 2022 100%

| | Jul '21 - Jun 22 | Budget | \$ Over Budget | % of Budget |
|------------------------------------------------------|-------------------|-------------------|-------------------|---------------|
| 6149 - Medical Exams | 4,982.00 | 20,000.00 | -15,018.00 | 24.9% |
| 6149 -3 - Personnel Recruitment | 1,181.95 | 1,000.00 | 181.95 | 118.2% |
| 6149 -4 - TeleStaff Voxeo contract | 6,169.30 | 15,575.00 | -9,405.70 | 39.6% |
| 6149 -5 - Paychex contract | 18,679.03 | 15,000.00 | 3,679.03 | 124.5% |
| 6149 -6 - Consultant Services | 28,081.65 | 10,000.00 | 18,081.65 | 280.8% |
| 6149 -7 - SR 911 Dispatch Services | 111,780.25 | 158,100.00 | -46,319.75 | 70.7% |
| 6149 -8 - Streamline Automation system | 8,407.00 | 11,200.00 | -2,793.00 | 75.1% |
| 6140 - Prof. & Specialized Services - Other | 8,326.59 | | | |
| Total 6140 - Prof. & Specialized Services | 933,360.21 | 891,459.00 | 41,901.21 | 104.7% |
| 6150 - Publications & Legal Notices | | | | |
| 6151 - Prevention Publications | 175.00 | 500.00 | -325.00 | 35.0% |
| 6152 - Publications & Legal Notices | 0.00 | 1,600.00 | -1,600.00 | 0.0% |
| Total 6150 - Publications & Legal Notices | 175.00 | 2,100.00 | -1,925.00 | 8.3% |
| 6160 - Rent & Leases - Equip. | | | | |
| 6162 - Alarm System HQ | 1,617.77 | 1,500.00 | 117.77 | 107.9% |
| 6164 - Copier | 2,376.09 | 1,500.00 | 876.09 | 158.4% |
| 6165 - Postage Meter | 625.79 | 750.00 | -124.21 | 83.4% |
| 6166 - Computer Software Licensing | 0.00 | 10,000.00 | -10,000.00 | 0.0% |
| 6167 - Station 25 Lease | 2,400.00 | 2,400.00 | 0.00 | 100.0% |
| Total 6160 - Rent & Leases - Equip. | 7,019.65 | 16,150.00 | -9,130.35 | 43.5% |
| 6170 - Rents & Leases - Buildings | 184.50 | | | |
| 6180 - Small Tools & Instruments | 690.00 | | | |
| 6190 - Special Departmental Expenses | | | | |
| 6191 - Training Program | 11,065.55 | 10,000.00 | 1,065.55 | 110.7% |
| 6192 - Workshops & Seminars | 0.00 | 3,000.00 | -3,000.00 | 0.0% |
| 6193-1 - Explorer Program | 0.00 | 1,000.00 | -1,000.00 | 0.0% |
| 6193 - Volunteer / Intern Program | 0.00 | 500.00 | -500.00 | 0.0% |
| 6194 - Education Reimbursement | 12,807.18 | 20,000.00 | -7,192.82 | 64.0% |
| 6195 - Prevention Education Program | 0.00 | 3,000.00 | -3,000.00 | 0.0% |
| 6195 -1 - Prevention Expenses | 21,211.62 | 10,000.00 | 11,211.62 | 212.1% |
| 6197 - Life Jacket Program | 0.00 | 500.00 | -500.00 | 0.0% |
| 6198 - Community CPR Program | 0.00 | 2,000.00 | -2,000.00 | 0.0% |
| 6199 -3 - Fitness Equipment Maintenance | 913.27 | 3,500.00 | -2,586.73 | 26.1% |
| Total 6190 - Special Departmental Expenses | 45,997.62 | 53,500.00 | -7,502.38 | 86.0% |
| 6200 - Transportation & Travel | | | | |
| 6201 - Fuel & Oil | 137,315.63 | 120,000.00 | 17,315.63 | 114.4% |
| 6200 - Transportation & Travel - Other | 38.61 | | | |
| Total 6200 - Transportation & Travel | 137,354.24 | 120,000.00 | 17,354.24 | 114.5% |
| 6210 - Utilities | | | | |
| 6219-1 - T-1 Connectivity | 0.99 | | | |
| 6219-2 - Cable Services | 1,414.97 | 4,400.00 | -2,985.03 | 32.2% |
| 6219-3 - MDC, T-1 lines, Cell phones | 55,957.55 | 40,000.00 | 15,957.55 | 139.9% |
| 6219-4 - VOIP Phones | 9,006.53 | 17,000.00 | -7,993.47 | 53.0% |
| 6219-6 - Wireless Internet | 10,008.00 | 10,008.00 | 0.00 | 100.0% |
| 6220 - St HQ Riverbank | | | | |
| 6220-2 - Electricity | 5,638.57 | | | |
| 6220-3 - Natural Gas | 633.88 | | | |
| 6220-4 - Water & Sewer | 918.50 | | | |
| 6220-5 - Pest Control Service | 276.00 | | | |
| 6220 - St HQ Riverbank - Other | 0.00 | 85,000.00 | -85,000.00 | 0.0% |
| Total 6220 - St HQ Riverbank | 7,466.95 | 85,000.00 | -77,533.05 | 8.8% |

Stanislaus Consolidated FPD
Budget vs. Actual FY 2021-2022
July 1, 2021 through June 30, 2022 100%

| | Jul '21 - Jun 22 | Budget | \$ Over Budget | % of Budget |
|-----------------------------------------------|------------------|--------------|----------------|-------------|
| 6221 · St 21 | | | | |
| 6221-1 · Disposal Service | 1,033.98 | | | |
| 6221-2 · Electricity | 6,967.09 | | | |
| 6221-3 · Natural Gas | 2,940.02 | | | |
| 6221-4 · Water & Sewer | 1,239.74 | | | |
| 6221-5 · Pest Control Service | 396.00 | | | |
| 6221-6 · Biohazard Medical Waste | 1,046.99 | | | |
| Total 6221 · St 21 | 13,623.82 | | | |
| 6222 · St 22 | | | | |
| 6222-1 · Disposal Service | 1,008.98 | | | |
| 6222-2 · Electricity | 5,995.65 | | | |
| 6222-3 · Natural Gas | 7,649.11 | | | |
| 6222-4 · Water & Sewer | 2,116.90 | | | |
| 6222-5 · Pest Control Service | 796.00 | | | |
| 6222-6 · Biohazard Medical Waste | 1,046.49 | | | |
| Total 6222 · St 22 | 18,613.13 | | | |
| 6223 · St 23 | | | | |
| 6223-1 · Disposal Service | 1,155.10 | | | |
| 6223-2 · Electricity | 4,010.67 | | | |
| 6223-3 · Natural Gas | 1,922.74 | | | |
| 6223-5 · Pest Control Service | 396.00 | | | |
| Total 6223 · St 23 | 7,484.51 | | | |
| 6224 · St 24 Waterford | | | | |
| 6224-2 · Electricity | 8,969.09 | | | |
| 6224-3 · Natural Gas | 2,703.99 | | | |
| 6224-4 · Water & Sewer | 3,238.50 | | | |
| 6224-5 · Pest Control Service | 414.00 | | | |
| 6224-6 · Biohazard Medical Waste | 1,080.48 | | | |
| Total 6224 · St 24 Waterford | 16,406.06 | | | |
| 6225 · St 25 La Grange | | | | |
| 6225-5 · Pest Control Service | 180.00 | | | |
| Total 6225 · St 25 La Grange | 180.00 | | | |
| 6226 · St 26 | | | | |
| 6226-1 · Disposal Service | 1,270.37 | | | |
| 6226-2 · Electricity | 15,368.89 | | | |
| 6226-3 · Natural Gas | 3,082.56 | | | |
| 6226-4 · Water & Sewer | 2,013.46 | | | |
| 6226-5 · Pest Control Service | 414.00 | | | |
| 6226-6 · Biohazard Medical Waste | 1,046.10 | | | |
| Total 6226 · St 26 | 23,195.38 | | | |
| Total 6210 · Utilities | 163,357.89 | 156,408.00 | 6,949.89 | 104.4% |
| 6310 · Direct Assessment Reimbursement | | | | |
| 6311 · Property Tax Admin Charge | 0.00 | 50,000.00 | -50,000.00 | 0.0% |
| 6312 · SCFPD Special Benefit Assesment | 0.00 | 3,000.00 | -3,000.00 | 0.0% |
| 6313 · Direct Assessment - Wildan Fin | 12,240.55 | 11,000.00 | 1,240.55 | 111.3% |
| 6314 · GIS Software/Website (Cal Cad) | 4,200.00 | 14,000.00 | -9,800.00 | 30.0% |
| 6310 · Direct Assessment Reimbursement - O... | 0.00 | 3,500.00 | -3,500.00 | 0.0% |
| Total 6310 · Direct Assessment Reimbursement | 16,440.55 | 81,500.00 | -65,059.45 | 20.2% |
| Total 6000 · Services & Supplies | 1,879,756.87 | 2,029,222.00 | -149,465.13 | 92.6% |
| 7000 · Capital Expenditures | | | | |
| 7049-6 · Station 23 Storage containers | 110.67 | | | |
| 7049 · Station 24 Replacement | 0.00 | 170,061.00 | -170,061.00 | 0.0% |
| 7049 -3 · Fire station 23 Septic replace | 2,360.30 | | | |
| 7049 -5 · Capital Facility repair | 0.00 | 165,000.00 | -165,000.00 | 0.0% |

Stanislaus Consolidated FPD
 Budget vs. Actual FY 2021-2022
 July 1, 2021 through June 30, 2022 100%

| | <u>Jul '21 - Jun 22</u> | <u>Budget</u> | <u>\$ Over Budget</u> | <u>% of Budget</u> |
|---------------------------------------|-------------------------|----------------------|-----------------------|--------------------|
| 7090 · Taxes & Assessments | | | | |
| 7092 · Direct Assessments | <u>41,521.27</u> | | | |
| Total 7090 · Taxes & Assessments | <u>41,521.27</u> | | | |
| 7150 · Financial Charges | | | | |
| 7151 · Service Charges | <u>26,370.47</u> | | | |
| Total 7150 · Financial Charges | <u>26,370.47</u> | | | |
| 7800 · Equipment | | | | |
| 7802 · Radio Communications Equipment | 1,347.50 | | | |
| 7803 · Apparatus/Vehicle Replacement | 124,758.20 | 124,758.00 | 0.20 | 100.0% |
| 7800 · Equipment - Other | <u>0.00</u> | <u>150,242.00</u> | <u>-150,242.00</u> | <u>0.0%</u> |
| Total 7800 · Equipment | <u>126,105.70</u> | <u>275,000.00</u> | <u>-148,894.30</u> | <u>45.9%</u> |
| Total 7000 · Capital Expenditures | <u>196,468.41</u> | <u>610,061.00</u> | <u>-413,592.59</u> | <u>32.2%</u> |
| Total Chart of Accounts | <u>12,392,967.37</u> | <u>13,391,754.00</u> | <u>-998,786.63</u> | <u>92.5%</u> |
| SALES TAX | <u>113.72</u> | | | |
| Total Expense | <u>12,393,081.09</u> | <u>13,391,754.00</u> | <u>-998,672.91</u> | <u>92.5%</u> |
| Net Ordinary Income | <u>-2,636,170.97</u> | <u>502,136.00</u> | <u>-3,138,306.97</u> | <u>-525.0%</u> |
| Net Income | <u>-2,636,170.97</u> | <u>502,136.00</u> | <u>-3,138,306.97</u> | <u>-525.0%</u> |



**STANISLAUS CONSOLIDATED FIRE PROTECTION
DISTRICT**

STAFF REPORT

TO: President and Members of the Board of Directors

FROM: Christopher Diaz, District Counsel

DATE: January 13th, 2022

SUBJECT/TITLE:

Reconfirm Findings and Determinations Under Resolution No. 2021-014 and Assembly Bill 361 for the Continuation of Virtual Meetings

RECOMMENDATION:

Move to reconfirm findings and determinations made under Resolution No. 2021-014 and Assembly Bill 361 for the continuation of virtual meetings.

EXECUTIVE SUMMARY/BACKGROUND:

On March 17, 2020, in the face of the COVID-19 pandemic, Governor Gavin Newsom issued Executive Order N-29-20 suspending certain provisions of the Ralph M. Brown Act in order to allow for local legislative bodies to conduct their meetings completely telephonically or by other electronic means.

The provisions in the Brown Act that were suspended by the Governor's Executive Order are contained at Government Code Section 54953(b)(3) and require that when teleconferencing is used, outside of a statewide emergency, that the following occur:

- An agenda is required to be posted at all locations, including any teleconference locations
- Each teleconference location must be identified on the actual agenda
- Each teleconference location shall be accessible to the public
- A quorum of the legislative body must be in the jurisdiction

With the Governor's Executive Order, the four above requirements were suspended allowing board members to not have to post an agenda at their teleconference location, not have to identify their location on the meeting agenda, not have to ensure public accessibility at the teleconference location, and the Board did not need a quorum in the jurisdiction. As the Board of Directors is aware, this allowed for Board meetings to be conducted by Go To Meeting with some board members and staff attending from remote locations.

The suspension of certain provisions of the Brown Act was further extended by the Governor on June 11, 2021 by the issuance of Executive Order N-08-21 which continued to allow for complete virtual meetings until September 30, 2021.

With the expiration of the Governor's Executive Order along with the uncertainty that surrounded the Governor's potential recall, the State Legislature also took the remote meeting issue into its own hands through the adoption of Assembly Bill 361, which is explained in more depth below.

On October 14, 2021, the Board of Directors adopted Resolution No. 2021-014 making findings that state or local officials continue to recommend social distancing measures to prevent the spread of COVID-19 and including reference in particular to Cal-OSHA regulation 3205, which recommends physical distancing in the workplace. By motion and majority vote, the Board of Directors may reconfirm the findings and determinations made in Resolution No. 2021-014 to continue to hold virtual meetings pursuant to AB 361.

ANALYSIS

On September 16, 2021, the Governor signed AB 361, which allows legislative bodies to meet virtually provided there is a state of emergency declared by the Governor, and either:

- (1) state or local officials have imposed or recommended measures to promote social distancing; or
- (2) the legislative body determines by majority vote that meeting in person would present imminent risks to the health and safety of attendees.

The Governor by executive order signed on September 20, 2021, suspended the effective date of AB 361 to October 1, 2021. As a result, if the District desires to have virtual meetings on or after October 1, 2021, it must do so consistent with the requirements of AB 361.

AB 361 preserves many of the provisions of the earlier executive orders, including the suspension of the four teleconferencing requirements noted above, while also adding new requirements to the management of remote and teleconference public meetings in order to better achieve the levels of transparency that the Brown Act demands. Specifically, AB 361 imposes two new rules on remote public meetings:

1. Local governments and agencies hosting teleconference meetings in lieu of traditional in-person public meetings must permit direct public comment during the teleconference and must leave open the opportunity for public comment until the comment period for a given item is closed during the ordinary course of the meeting. The opportunity to make public comment must be of a sufficient duration so as to allow actual public participation.
2. Any action by the governing body during a public teleconference meeting must occur while the agency is actively and successfully broadcasting to members of the public through a call-in option or an internet-based service option. If a technical disruption within the agency's control

prevents members of the public from either viewing the meeting of the public agency or prevents members of the public from offering public comment, the agency must cease all action on the meeting agenda until the disruption ends and the broadcast is restored. Action taken during an agency-caused disruption may be challenged as a violation of the Brown Act.

In order to continue to qualify for AB 361's waiver of in-person meeting requirements, the Board of Directors must, within thirty (30) days of its first meeting under AB 361, and every thirty (30) days thereafter, make findings that (a) state or local officials continue to recommend measures to promote social distancing, or that (b) an in-person meeting would constitute an imminent risk to the safety of attendees.

The above conditions continue to exist at this time, and staff recommends the Board move to reconfirm the findings and determinations made in Resolution No. 2021-014 so that the Board of Directors and all other subordinate legislative bodies that are required to comply with the Brown Act may continue to meet virtually.

Lastly, it is important to note that AB 361 is optional. If the Board of Directors wishes, it may continue to meet in person without taking any action under AB 361. However, if the Board does not take action, any Board member who did need to attend remotely in the future, would be required to comply with the four provisions on page 1 of this report. In addition, hybrid meetings are permissible where the Board attends in person and the public attends remotely via Go To Meeting or Zoom, and no action would need to be taken under AB 361.

FISCAL IMPACT:

The Board of Director's motion to reconfirm the findings to continue with virtual meetings will maintain the status quo and no financial impact is anticipated.

OPTIONS:

1. Move to reconfirm the findings and determinations
2. Not move to reconfirm the findings and determinations

ATTACHMENTS:

None.

**STANISLAUS CONSOLIDATED
FIRE PROTECTION DISTRICT,
CALIFORNIA**

**FINANCIAL STATEMENTS
TOGETHER WITH
INDEPENDENT AUDITOR'S REPORT
FOR THE YEAR ENDED
JUNE 30, 2021**

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STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Annual Financial Report
For the Year Ended June 30, 2021

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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, 2021

Board of Directors

| | |
|-------------------|----------------|
| Greg Bernardi | President |
| Jonathan Goulding | Vice President |
| Steven Stanfield | Director |
| Brandon Rivers | Director |
| Charles Neal | Director |
| Chad Homme | Director |

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FINANCIAL SECTION

- **Independent Auditor's Report**
- **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 Financial Statements

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, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

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

Basis for Qualified Opinion

The District has included land in the depreciable basis of several fire stations and has depreciated the land with the related buildings since the purchase date, rather than reporting the land as non-depreciable capital assets. Also, the District did not record two developer contributed fire stations at the fair value at the acquisition date and instead has not assigned a value to those fire stations within capital assets. The changes necessary to report capital assets in accordance with GASB Statement No. 34, *Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments*, could be material to the financial statements.

Qualified Opinion

In our opinion, except for the effects of the matter described in the “Basis for Qualified Opinion” paragraph, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities of the District as of June 30, 2021, and the changes in financial position and cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each major fund of the District as of June 30, 2021, 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.

Other Matters

Required Supplementary Information

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

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

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

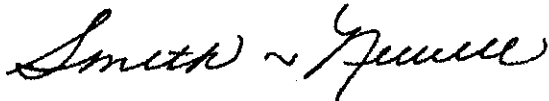
Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The introductory section is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated June 22, 2022, 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
June 22, 2022

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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, 2021

| | <u>Total Governmental Activities</u> |
|---------------------------------------------|----------------------------------------------|
| ASSETS | |
| Cash and investments | \$ 5,131,671 |
| Receivables: | |
| Interest | 121,966 |
| Intergovernmental | 669,709 |
| Prepaid costs | 210,350 |
| Capital assets: | |
| Non-depreciable | 680,537 |
| Depreciable, net | <u>6,302,704</u> |
| Total capital assets | <u>6,983,241</u> |
| Total Assets | <u>13,116,937</u> |
| DEFERRED OUTFLOWS OF RESOURCES | |
| Deferred pension adjustments | 3,990,568 |
| Deferred OPEB adjustments | <u>585,565</u> |
| Total Deferred Outflows of Resources | <u>4,576,133</u> |
| LIABILITIES | |
| Accounts payable | 287,009 |
| Salaries and benefits payable | 146,193 |
| Interest payable | 14,978 |
| Long-term liabilities: | |
| Due within one year | 1,094,492 |
| Due over one year | 1,913,807 |
| Net pension liability | 15,432,650 |
| Net OPEB liability | <u>4,810,919</u> |
| Total Liabilities | <u>23,700,048</u> |
| DEFERRED INFLOWS OF RESOURCES | |
| Deferred pension adjustments | 512,187 |
| Deferred OPEB adjustments | <u>5,176,240</u> |
| Total Deferred Inflows of Resources | <u>5,688,427</u> |
| NET POSITION | |
| Net investment in capital assets | 5,842,989 |
| Restricted for: | |
| Development and CEQA fees | 475,295 |
| Unrestricted | <u>(18,013,689)</u> |
| Total Net Position | <u><u>\$ (11,695,405)</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, 2021

| <u>Functions/Programs</u> | <u>Expenses</u> | <u>Program Revenues</u> | | <u>Net (Expense)</u> | |
|--------------------------------------|----------------------|-------------------------|----------------------|----------------------|------------------------|
| | | <u>Charges for</u> | <u>Operating</u> | <u>Capital</u> | <u>Revenue and</u> |
| | | <u>Services</u> | <u>Grants and</u> | <u>Grants and</u> | <u>Changes in</u> |
| | | | <u>Contributions</u> | <u>Contributions</u> | <u>Net Position</u> |
| | | | | | <u>Total</u> |
| | | | | | <u>Governmental</u> |
| | | | | | <u>Activities</u> |
| Governmental activities: | | | | | |
| Public protection | \$ 12,911,264 | \$ 7,657,758 | \$ 637,692 | \$ - | \$ (4,615,814) |
| Total Governmental Activities | <u>12,911,264</u> | <u>7,657,758</u> | <u>637,692</u> | <u>-</u> | <u>(4,615,814)</u> |
| Total | <u>\$ 12,911,264</u> | <u>\$ 7,657,758</u> | <u>\$ 637,692</u> | <u>\$ -</u> | <u>(4,615,814)</u> |
| General revenues: | | | | | |
| Taxes: | | | | | |
| Property taxes | | | | | 3,681,470 |
| Interest and investment earnings | | | | | 47,983 |
| Miscellaneous | | | | | <u>239,135</u> |
| Total General Revenues | | | | | <u>3,968,588</u> |
| Change in Net Position | | | | | (647,226) |
| Net Position - Beginning | | | | | <u>(11,048,179)</u> |
| Net Position - Ending | | | | | <u>\$ (11,695,405)</u> |

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

Basic Financial Statements

- **Fund Financial Statements**

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STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Balance Sheet
Governmental Funds
June 30, 2021

| | <u>General Fund</u> | <u>CEQA Riverbank</u> | <u>CEQA Waterford Hickman</u> | <u>Development Fees Riverbank</u> |
|--------------------------------------------|-------------------------|---------------------------|---------------------------------------|-------------------------------------------|
| ASSETS | | | | |
| Cash and investments | \$ 4,653,791 | \$ 317,593 | \$ 29,070 | \$ 103,627 |
| Receivables: | | | | |
| Accounts | 121,966 | - | - | - |
| Intergovernmental | 669,709 | - | - | - |
| Due from other funds | 2,585 | - | - | - |
| Prepaid costs | 210,350 | - | - | - |
| Total Assets | <u>\$ 5,658,401</u> | <u>\$ 317,593</u> | <u>\$ 29,070</u> | <u>\$ 103,627</u> |
| LIABILITIES | | | | |
| Accounts payable | \$ 287,009 | \$ - | \$ - | \$ - |
| Salaries and benefits payable | 146,193 | - | - | - |
| Due to other funds | - | 1,523 | 267 | 795 |
| Total Liabilities | <u>433,202</u> | <u>1,523</u> | <u>267</u> | <u>795</u> |
| DEFERRED INFLOWS OF RESOURCES | | | | |
| Unavailable revenue | 669,709 | - | - | - |
| Total Deferred Inflows of Resources | <u>669,709</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| FUND BALANCES | | | | |
| Assigned | 3,276,971 | - | - | - |
| Restricted | - | 316,070 | 28,803 | 102,832 |
| Unassigned | 1,278,519 | - | - | - |
| Total Fund Balances | <u>4,555,490</u> | <u>316,070</u> | <u>28,803</u> | <u>102,832</u> |
| Total Liabilities and Fund Balances | <u>\$ 5,658,401</u> | <u>\$ 317,593</u> | <u>\$ 29,070</u> | <u>\$ 103,627</u> |

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

**Development
Fees
Waterford
Hickman**

Totals

| | |
|------------------|---------------------|
| \$ 27,590 | \$ 5,131,671 |
| - | 121,966 |
| - | 669,709 |
| - | 2,585 |
| - | 210,350 |
| <u>\$ 27,590</u> | <u>\$ 6,136,281</u> |
| \$ - | \$ 287,009 |
| - | 146,193 |
| - | 2,585 |
| - | 435,787 |
| - | 669,709 |
| - | 669,709 |
| - | 3,276,971 |
| 27,590 | 475,295 |
| - | 1,278,519 |
| <u>27,590</u> | <u>5,030,785</u> |
| <u>\$ 27,590</u> | <u>\$ 6,136,281</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, 2021

| | |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|
| Total Fund Balance - Total Governmental Funds | \$ 5,030,785 |
| 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. | 6,983,241 |
| Other long-term assets are not available to pay for current period expenditures and therefore are reported as unavailable revenues in the governmental funds. | 669,709 |
| 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. | (14,978) |
| Deferred outflows of resources related to pension and OPEB are not reported in the governmental funds. | 4,576,133 |
| Deferred inflows of resources related to pension and OPEB are not reported in the governmental funds. | (5,688,427) |
| 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 | (654,300) |
| Loans payable | (1,020,262) |
| Capital leases | (119,990) |
| Compensated absences | (1,213,747) |
| Net pension liability | (15,432,650) |
| Net OPEB liability | (4,810,919) |
| Net Position of Governmental Activities | <u>\$ (11,695,405)</u> |

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

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STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Statement of Revenues, Expenditures and
Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2021

| | General Fund | CEQA Riverbank | CEQA Waterford Hickman | Development Fees Riverbank |
|-----------------------------------------------------|---------------------|-------------------|------------------------------|----------------------------------|
| REVENUES | | | | |
| Taxes and assessments | \$ 11,087,422 | \$ - | \$ - | \$ - |
| Use of money and property | 47,115 | 301 | 14 | 112 |
| Intergovernmental | 385,062 | - | - | - |
| Charges for services | 196,015 | 16,655 | 24,411 | 8,041 |
| Other revenues | 239,135 | - | - | - |
| Total Revenues | 11,954,749 | 16,956 | 24,425 | 8,153 |
| EXPENDITURES | | | | |
| Current public protection: | | | | |
| Salaries and benefits | 9,354,640 | - | - | - |
| Services and supplies | 2,003,329 | - | - | - |
| Debt service: | | | | |
| Principal | 1,651,872 | - | - | - |
| Interest | 89,203 | - | - | - |
| Capital outlay | 80,096 | 400,607 | - | - |
| Total Expenditures | 13,179,140 | 400,607 | - | - |
| Excess of Revenues Over (Under) Expenditures | (1,224,391) | (383,651) | 24,425 | 8,153 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Debt proceeds | 1,000,000 | - | - | - |
| Transfers in | - | - | - | - |
| Transfers out | (243) | - | - | - |
| Total Other Financing Sources (Uses) | 999,757 | - | - | - |
| Net Change in Fund Balances | (224,634) | (383,651) | 24,425 | 8,153 |
| Fund Balances - Beginning | 4,780,124 | 699,721 | 4,378 | 94,679 |
| Fund Balances - Ending | \$ 4,555,490 | \$ 316,070 | \$ 28,803 | \$ 102,832 |

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

| Development Fees | | |
|-------------------------|----------------|---------------------|
| Waterford | Hickman | Totals |
| \$ | - | \$ 11,087,422 |
| | 441 | 47,983 |
| | - | 385,062 |
| | 6,684 | 251,806 |
| | - | 239,135 |
| | <u>7,125</u> | <u>12,011,408</u> |
| | - | 9,354,640 |
| | - | 2,003,329 |
| | - | 1,651,872 |
| | - | 89,203 |
| | - | 480,703 |
| | <u>-</u> | <u>13,579,747</u> |
| | <u>7,125</u> | <u>(1,568,339)</u> |
| | - | 1,000,000 |
| | 243 | 243 |
| | - | (243) |
| | <u>243</u> | <u>1,000,000</u> |
| | 7,368 | (568,339) |
| | <u>20,222</u> | <u>5,599,124</u> |
| <u>\$</u> | <u>27,590</u> | <u>\$ 5,030,785</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, 2021

| | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|
| Net Change in Fund Balances - Total Governmental Funds | \$ (568,339) |
| 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 | 480,703 |
| Less current year depreciation | (520,371) |
| 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 | 252,630 |
| 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 | 1,651,872 |
| Proceeds from issuance of debt | (1,000,000) |
| 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 | 307,737 |
| Change in deferred inflows of resources related to pension and OPEB | 572,445 |
| 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 | 347,093 |
| Change in net pension liability | (1,579,183) |
| Change in net OPEB liability | (600,829) |
| Change in accrued interest on long-term debt | 9,016 |
| Change in Net Position of Governmental Activities | \$ (647,226) |

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

Basic Financial Statements

- **Notes to Basic Financial Statements**

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STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2021

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

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

Component Units

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

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

Joint Agencies

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

B. Basis of Presentation

Government-Wide Financial Statements

The Statement of Net Position and Statement of Activities display information on all the activities of the District. Eliminations have been made to minimize the double counting of internal activities. These statements report the governmental activities of the District, which are normally supported by property taxes, intergovernmental revenues and special assessments. The District had no business-type activities at June 30, 2021.

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, 2021

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 the state.
- 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 the state.
- 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, 2021

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 interest and amounts due from other governments. Management believes its receivables are fully collectible and, accordingly, no allowance for doubtful accounts is required.

G. Other Assets

Prepaid Costs

Prepayments made for services that will benefit periods beyond June 30, 2021, are recorded as prepaid costs. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

H. 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 |

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2021

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. Capital Assets (Continued)

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.

I. 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.

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.

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2021

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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, 2019 |
| Measurement Date | June 30, 2020 |
| Measurement Period | July 1, 2019 to June 30, 2020 |

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, 2019 |
| Measurement Date | June 30, 2020 |
| Measurement Period | July 1, 2019 to June 30, 2020 |

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.

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2021

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

N. Deferred Outflows/Inflows of Resources (Continued)

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.

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. 84, "Fiduciary Activities" The requirements of this statement are effective for periods beginning after December 15, 2019. The District does not have any fiduciary activities to report for the year ended June 30, 2021.

Statement No. 90, "Majority Equity Interest" In September 2018, the GASB issued Statement No. 90, an amendment of GASB Statements No. 14 and No. 61. The requirements of this statement will take effect for financial statement starting with the fiscal year that ends June 30, 2021. The District does not have any majority equity interests to report for the year ended June 30, 2021.

R. Future Accounting Pronouncements

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

Statement No. 87 "Leases" The requirements of this statement are effective for periods beginning after June 15, 2021. (FY 21/22)

Statement No. 89 "Accounting for Interest Cost Incurred Before the End of a Construction Period" The requirements of this statement are effective for periods beginning after December 15, 2020. (FY 21/22)

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2021

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

R. Future Accounting Pronouncements (Continued)

- Statement No. 91 “Conduit Debt Obligations” The requirements of this statement are effective for periods beginning after December 15, 2021. (FY 22/23)
- Statement No. 92 “Omnibus 2020” The requirements of this statement are effective for periods beginning after June 15, 2021. (FY 21/22)
- Statement No. 93 “Replacement of Interbank Offered Rates” The requirements of this statement are effective for periods beginning after June 15, 2021. (FY 21/22)
- Statement No. 94 “Public-Private and Public-Public Partnerships and Availability Payment Arrangements” The requirements of this statement are effective for periods beginning after June 15, 2022. (FY 22/23)
- Statement No. 96 “Subscription-Based Information Technology Arrangements” The requirements of this statement are effective for periods beginning after June 15, 2022. (FY 22/23)
- Statement No. 97 “Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans” The requirements of this statement are effective for periods beginning after June 15, 2021. (FY 21/22)

NOTE 2: CASH AND INVESTMENTS

A. Financial Statement Presentation

As of June 30, 2021, the District’s cash and investments consisted of the following:

| | |
|--------------------------------------|---------------------|
| Cash: | |
| Cash on hand | \$ 100 |
| Deposits (less outstanding warrants) | <u>4,313,617</u> |
| Total Cash | <u>4,313,717</u> |
| Investments: | |
| Stanislaus County Treasurer’s Pool | <u>817,954</u> |
| Total Investments | <u>817,954</u> |
| Total Cash and Investments | <u>\$ 5,131,671</u> |

B. Cash

At year end, the carrying amount of the District’s cash deposits (including amounts in a checking and savings accounts) was \$4,313,617 and the bank balance was \$4,570,355. The difference between the bank balance and the carrying amount represents outstanding checks and deposits in transit. In addition, the District had cash on hand of \$100.

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2021

NOTE 2: CASH AND INVESTMENTS (CONTINUED)

B. Cash (Continued)

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, 2021, cash and investments of the District were in the County of Stanislaus investment pool. Under the provisions of the County's investment policy and the California Government Code the County may invest or deposit in the following:

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

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

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

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

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2021

NOTE 2: CASH AND INVESTMENTS (CONTINUED)

C. Investments (Continued)

At June 30, 2021, 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>817,954</u> | | | |
| Total Investments | <u>\$ 817,954</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, 2021, the District's investments were all held with the County of Stanislaus investment pool which is not rated by a nationally recognized statistical rating organization.

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

Concentration of Credit Risk - Concentration of credit risk is the risk of loss attributed to the magnitude of the District's investment in a single issuer of securities. When investments are concentrated in one issuer, this concentration presents a heightened risk of potential loss. State law and the investment policy of the County contain limitations on the amount that can be invested in any one issuer. As of June 30, 2021, all investments of the District were in the Stanislaus County investment pool which contains a diversification of investments.

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2021

NOTE 3: CAPITAL ASSETS

Capital assets activity for the year ended June 30, 2021, was as follows:

| | <u>Balance July 1, 2020</u> | <u>Additions</u> | <u>Retirements</u> | <u>Balance June 30, 2021</u> |
|----------------------------------------------|---------------------------------|--------------------|--------------------|----------------------------------|
| Capital Assets, Not Being Depreciated | | | | |
| Land | \$ 280,000 | \$ 400,537 | \$ - | \$ 680,537 |
| Total Capital Assets, Not Being Depreciated | <u>280,000</u> | <u>400,537</u> | <u>-</u> | <u>680,537</u> |
| Capital Assets, Being Depreciated | | | | |
| Buildings and improvements | 5,191,939 | - | - | 5,191,939 |
| Vehicles | 5,797,868 | 41,418 | - | 5,839,286 |
| Furniture and equipment | 2,105,215 | 38,748 | - | 2,143,963 |
| Total Capital Assets, Being Depreciated | <u>13,095,022</u> | <u>80,166</u> | <u>-</u> | <u>13,175,188</u> |
| Less Accumulated Depreciation For: | | | | |
| Buildings and improvements | (920,306) | (173,658) | - | (1,093,964) |
| Vehicles | (3,743,546) | (273,945) | - | (4,017,491) |
| Furniture and equipment | (1,688,261) | (72,768) | - | (1,761,029) |
| Total Accumulated Depreciation | <u>(6,352,113)</u> | <u>(520,371)</u> | <u>-</u> | <u>(6,872,484)</u> |
| Total Capital Assets, Being Depreciated, Net | <u>6,742,909</u> | <u>(440,205)</u> | <u>-</u> | <u>6,302,704</u> |
| Total Capital Assets, Net | <u>\$ 7,022,909</u> | <u>(\$ 39,668)</u> | <u>\$ -</u> | <u>\$ 6,983,241</u> |

Depreciation

Depreciation expense was charged to governmental activities as follows:

| | |
|------------------------------------------------------|-------------------|
| Public Protection | <u>\$ 520,371</u> |
| Total Depreciation Expense – Governmental Activities | <u>\$ 520,371</u> |

NOTE 4: 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.

The following are due to and due from balances as of June 30, 2021:

| | <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> |

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2021

NOTE 4: INTERFUND TRANSACTIONS (CONTINUED)

Transfers

Transfers are indicative of funding for capital projects, lease payments or debt service, and re-allocations of special revenues. The following are the interfund transfer balances as of June 30, 2021.

| | <u>Transfers In</u> | <u>Transfers Out</u> |
|------------------------------------|---------------------|----------------------|
| General fund | \$ - | \$ 243 |
| Development Fees Waterford Hickman | 243 | - |
| Total | \$ 243 | \$ 243 |

NOTE 5: LONG-TERM LIABILITIES

The following is a summary of changes in long-term liabilities for the year ended June 30, 2021:

| <u>Type of Indebtedness</u> | <u>Balance July 1, 2020</u> | <u>Adjustments/ Additions</u> | <u>Retirements</u> | <u>Balance June 30, 2021</u> | <u>Amounts Due Within One Year</u> |
|-----------------------------|---------------------------------|-----------------------------------|--------------------|----------------------------------|--------------------------------------------|
| Pension obligation bonds | \$ 1,047,000 | \$ - | (\$ 392,700) | \$ 654,300 | \$ 428,200 |
| Loans payable | 1,164,032 | - | (143,770) | 1,020,262 | 147,141 |
| Capital leases payable | 235,392 | - | (115,402) | 119,990 | 119,990 |
| Line of credit | - | 1,000,000 | (1,000,000) | - | - |
| Compensated absences | 1,560,840 | 631,001 | (978,094) | 1,213,747 | 399,161 |
| Total | \$ 4,007,264 | \$ 1,631,001 | (\$2,629,966) | \$ 3,008,299 | \$ 1,094,492 |

Individual issues of debt payable outstanding at June 30, 2021 are as follows:

Pension Obligation Bonds:

2011 Taxable Pension Obligation Bonds, dated May 26, 2011, issued in the amount of \$3,209,800, payable in semi-annually installments of \$163,589 to \$231,753, with an interest rate of 5% and maturity on July 15, 2022. The bonds were used to advance pay miscellaneous and safety employee pension obligations.

\$ 654,300

Total Pension Obligation Bonds

654,300

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.

1,020,262

Total Loans

1,020,262

Total

\$ 1,674,562

Following is a schedule of debt payment requirements to maturity for long-term debt, excluding compensated absences that have indefinite maturities and capital leases which are reported in Note 6.

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2021

NOTE 5: LONG-TERM LIABILITIES (CONTINUED)

| Year Ended June 30 | Pension Obligation Bonds | | |
|-----------------------|--------------------------|------------------|-------------------|
| | Principal | Interest | Totals |
| 2022 | \$ 428,200 | \$ 27,525 | \$ 455,725 |
| 2023 | 226,100 | 5,653 | 231,753 |
| Total | <u>\$ 654,300</u> | <u>\$ 33,178</u> | <u>\$ 687,478</u> |

| Year Ended June 30 | Loans Payable | | |
|-----------------------|---------------------|------------------|---------------------|
| | Principal | Interest | Totals |
| 2022 | \$ 147,141 | \$ 22,920 | \$ 170,061 |
| 2023 | 150,589 | 19,472 | 170,061 |
| 2024 | 154,117 | 15,942 | 170,059 |
| 2025 | 157,730 | 12,331 | 170,061 |
| 2026 | 161,425 | 8,634 | 170,059 |
| 2027-2028 | 249,260 | 5,830 | 255,090 |
| Total | <u>\$ 1,020,262</u> | <u>\$ 85,129</u> | <u>\$ 1,105,391</u> |

Line of Credit

The District has an available line of credit for short-term cash flow needs. Interest rates on the unused line of credit balance are variable rates tied to Westamerica Bank. The amount of the unused line of credit is \$1,500,000 as of June 30, 2021.

NOTE 6: LEASES

Capital Leases

The District has entered into certain capital lease agreements under which the related equipment will become the property of the District when all terms of the lease agreements are met.

| | Stated Interest Rate | Present Value of Remaining Payments at June 30, 2021 |
|-------------------------|-------------------------|---------------------------------------------------------------|
| Governmental Activities | 4.00% | \$ 119,990 |
| Total | | <u>\$ 119,990</u> |

Equipment and related accumulated depreciation under capital lease are as follows:

| | Governmental Activities |
|--------------------------------|----------------------------|
| Equipment | \$ 576,490 |
| Less: accumulated depreciation | (107,611) |
| Net Value | <u>\$ 468,879</u> |

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2021

NOTE 6: LEASES (CONTINUED)

As of June 30, 2021, capital lease annual amortization was as follows:

| <u>Year Ended</u> <u>June 30</u> | <u>Governmental</u> <u>Activities</u> |
|-------------------------------------|------------------------------------------|
| 2022 | \$ 124,758 |
| Total Requirements | 124,758 |
| Less: interest | (4,768) |
| Present Value of Remaining Payments | \$ 119,990 |

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.

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. As of June 30, 2021, fund balance for the governmental funds is 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.

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2021

NOTE 8: FUND BALANCES (CONTINUED)

- **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, 2021, were distributed as follows:

| | General Fund | CEQA Riverbank | CEQA Waterford Hickman | Development Fees Riverbank | Development Fees Waterford Hickman | Totals |
|------------------------|---------------------|-------------------|------------------------------|----------------------------------|---------------------------------------------|---------------------|
| Assigned for: | | | | | | |
| Public protection | \$ 3,276,971 | \$ - | \$ - | \$ - | \$ - | \$ 3,276,971 |
| Subtotal | 3,276,971 | - | - | - | - | 3,276,971 |
| Restricted for: | | | | | | |
| CEQA | - | 316,070 | 28,803 | - | - | 344,873 |
| Development | - | - | - | 102,832 | 27,590 | 130,422 |
| Subtotal | - | 316,070 | 28,803 | 102,832 | 27,590 | 475,295 |
| Unassigned | 1,278,519 | - | - | - | - | 1,278,519 |
| Total | \$ 4,555,490 | \$ 316,070 | \$ 28,803 | \$ 102,832 | \$ 27,590 | \$ 5,030,785 |

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.

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2021

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

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, 2021, are summarized as follows:

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

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2021

NOTE 9: PENSION PLAN (CONTINUED)

A. General Information about the Pension Plan (Continued)

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 | 14.194% | 8.000% | 0.000% |
| Miscellaneous PEPRA | 7.732% | 6.750% | 0.000% |
| Safety | 23.674% | 9.000% | 0.000% |
| Safety PEPRA | 13.044% | 12.000% | 0.000% |

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

For the year ended June 30, 2021, the contributions recognized as part of pension expense were as follows:

| | <u>Contributions-Employer</u> | <u>Contributions-Employee (Paid by Employer)</u> |
|---------------|-------------------------------|------------------------------------------------------|
| Miscellaneous | \$ 48,061 | \$ - |
| Safety | 1,672,572 | - |

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

The District's proportionate share of the net pension liability for the Plan as of June 30, 2020 and 2021 was as follows:

| | <u>Proportion June 30, 2020</u> | <u>Proportion June 30, 2021</u> | <u>Change - Increase (Decrease)</u> |
|---------------|-------------------------------------|-------------------------------------|-----------------------------------------|
| Miscellaneous | 0.01136% | 0.01187% | .00051% |
| Safety | 0.21463% | 0.22413% | .00950% |

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2021

NOTE 9: PENSION PLAN (CONTINUED)

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

As of June 30, 2021, 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 | \$ 500,647 |
| Safety | <u>14,932,003</u> |
| Total Net Pension Liability | <u>\$ 15,432,650</u> |

For the year ended June 30, 2021, the District recognized pension expense of \$3,428,196. At June 30, 2021, 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 | \$ 1,739,143 | \$ - |
| Change in assumptions | - | (53,310) |
| Difference between expected and actual experience | 1,183,701 | - |
| Difference between projected and actual earnings on pension plan investments | 339,408 | - |
| Difference between District contributions and proportionate share of contributions. | 80,399 | (370,826) |
| Adjustments due to differences in proportions | <u>647,917</u> | <u>(88,051)</u> |
| Total | <u>\$ 3,990,568</u> | <u>(\$ 512,187)</u> |

\$1,739,143 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, 2022. 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> | |
|----------------------------------------|---------------------|
| 2022 | \$ 605,084 |
| 2023 | 561,304 |
| 2024 | 403,106 |
| 2025 | 169,744 |
| Thereafter | <u>-</u> |
| Total | <u>\$ 1,739,238</u> |

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2021

NOTE 9: PENSION PLAN (CONTINUED)

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

Actuarial Assumptions

The total pension liability in the June 30, 2019 actuarial valuation was determined using the following actuarial assumptions:

| | |
|----------------------------------|---------------------------------------------------------------------------------------------------------|
| Valuation Date | June 30, 2019 |
| Measurement Date | June 30, 2020 |
| Actuarial Cost Method | Entry-Age Normal Cost Method |
| Actuarial Assumptions: | |
| Discount Rate | 7.15% |
| Investment Rate of Return | 7.15% |
| Inflation | 2.50% |
| Salary Increases | Varies by entry-age and service |
| Mortality Rate Table | Derived using CalPERS' membership data for all funds |
| Post-Retirement Benefit Increase | Contract COLA up to 2.50% until Purchasing Power Protection Allowance Floor on Purchasing Power applies |

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

Discount Rate

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

Long-Term Expected Rate of Return

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

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT

Notes to Basic Financial Statements

For the Year Ended June 30, 2021

NOTE 9: PENSION PLAN (CONTINUED)

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

Long-Term Expected Rate of Return (Continued)

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

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

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

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

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

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

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

| | <u>1% Decrease 6.15%</u> | <u>Discount Rate 7.15%</u> | <u>1% Increase 8.15%</u> |
|---------------|----------------------------------|------------------------------------|----------------------------------|
| Miscellaneous | \$ 763,510 | \$ 500,647 | \$ 283,451 |
| Safety | 22,581,235 | 14,932,003 | 8,655,084 |

Pension Plan Fiduciary Net Position

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, 2021

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, 2020 measurement date, the following employees were covered by the Plan's benefit terms:

| | |
|-----------------------------------------------------------------------------------|-----------|
| Inactive employees spouses, or beneficiaries currently receiving benefit payments | 9 |
| Active employees | <u>51</u> |
| | <u>60</u> |

C. Net OPEB Liability

Actuarial Assumptions and Other Inputs

The total OPEB liability in the June 30, 2019 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, 2019 |
| Discount Rate | 2.21% at June 30, 2020; 3.50% at June 30, 2019 |
| Inflation Rate | 2.75% 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, 2021

NOTE 10: OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)

D. Changes in the Net OPEB Liability

| | Net OPEB Liability |
|--------------------------|-----------------------|
| Balance at June 30, 2020 | \$ 4,210,090 |
| Changes for the year: | |
| Service cost | 269,022 |
| Interest | 154,969 |
| Changes of benefit | (132,278) |
| Change of assumptions | 411,978 |
| Benefit payments | (102,862) |
| Net changes | 600,829 |
| Balance at June 30, 2021 | \$ 4,810,919 |

Changes of assumptions reflects a change in the discount rate from 3.50 percent as of June 30, 2020 to 2.21 percent as of June 30, 2021.

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 1.21% | Current Rate 2.21% | 1% Increase 3.21% |
|--------------------|----------------------|-----------------------|----------------------|
| Net OPEB liability | \$ 5,206,045 | \$ 4,810,919 | \$ 4,443,441 |

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

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

| | Current Trend -1% | Current Trend | Current Trend +1% |
|--------------------|----------------------|---------------|----------------------|
| Net OPEB Liability | \$ 4,387,191 | \$ 4,810,919 | \$ 5,308,080 |

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

For the year ended June 30, 2021, the District recognized OPEB income of \$268,219. At June 30, 2021, the District reported deferred outflows and deferred inflows of resources related to OPEB from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|-------------------------------------------------------|-----------------------------------|----------------------------------|
| Differences between expected and actual experience | \$ - | (\$ 4,592,813) |
| Changes in assumptions | 464,561 | (583,427) |
| Contributions made subsequent to the measurement date | 121,004 | - |
| Total | \$ 585,565 | (\$ 5,176,240) |

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2021

NOTE 10: OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)

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

\$121,004 reported as deferred outflows related to contributions subsequent to the June 30, 2020 measurement date will be recognized as a reduction of the net OPEB liability during the fiscal year ended June 30, 2022. 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> | |
|----------------------------------------|-----------------------|
| 2022 | (\$ 559,932) |
| 2023 | (559,932) |
| 2024 | (559,932) |
| 2025 | (559,932) |
| 2026 | (559,932) |
| Thereafter | (1,912,019) |
| | <u>(\$ 4,711,679)</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, 2021 through June 22, 2022, the date on which the financial statements were available for issuance. Management has determined no subsequent events requiring disclosure have occurred.

**Required Supplementary Information
(Unaudited)**

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STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Required Supplementary Information
District Pension Plan
Schedule of Proportionate Share of the Net Pension Liability
For the Year Ended June 30, 2021
Last 10 Years*

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

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

| | <u>2018/2019</u> | <u>2019/2020</u> |
|----|-------------------------|----------------------------|
| | 0.01136% | 0.01187% |
| \$ | 455,072 209,376 | \$ 500,647 236,961 |
| | 217.35% | 211.28% |
| | 76.95% | 74.65% |
| | 0.21463% | 0.22413% |
| \$ | 13,398,395 6,400,003 | \$ 14,932,003 4,105,515 |
| | 209.35% | 363.71% |
| | 75.30% | 73.49% |

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Required Supplementary Information
District Pension Plan
Schedule of Contributions
For the Year Ended June 30, 2021
Last 10 Years*

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

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

| <u>2019/2020</u> | <u>2020/2021</u> |
|--------------------|---------------------|
| \$ 48,061 | \$ 12,080 |
| <u>(48,061)</u> | <u>(47,754)</u> |
| <u>\$ -</u> | <u>\$ (35,674)</u> |
| \$ 236,961 | \$ 133,329 |
| 21.97% | 9.06% |
| | |
| \$ 1,672,572 | \$ 799,396 |
| <u>(1,672,572)</u> | <u>(1,691,389)</u> |
| <u>\$ -</u> | <u>\$ (891,993)</u> |
| \$ 6,400,003 | \$ 3,947,960 |
| 40.51% | 20.25% |

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Required Supplementary Information
District Pension Plan
Notes to District Pension Plan
For the Year Ended June 30, 2021

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, 2018 |
| 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% |

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, 2021
Last 10 Fiscal Years*

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

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

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Required Supplementary Information
District OPEB Plan
Note to District OPEB Plan
For the Year Ended June 30, 2021

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

Change of Assumptions

The discount rate was changed from to 3.50 percent as of June 30, 2020 to 2.21 percent as of June 30, 2021.

Changes of Benefit Terms

Sick leave accrual hours were decreased effective January 1, 2020.

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Required Supplementary Information
Budgetary Comparison Schedule
All Governmental Funds*
For the Year Ended June 30, 2021

| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual Amounts (Budgetary Basis)</u> | <u>Variance with Final Budget Positive (Negative)</u> |
|-----------------------------------------------------|----------------------------|-------------------------|-----------------------------------------------------|-------------------------------------------------------------------|
| REVENUES | | | | |
| Taxes and assessments | \$ 10,529,067 | \$ 10,774,000 | \$ 11,087,422 | \$ 313,422 |
| Use of money and property | 40,000 | 40,500 | 47,983 | 7,483 |
| Intergovernmental | 125,000 | 749,220 | 385,062 | (364,158) |
| Charges for services | 90,000 | 105,000 | 251,806 | 146,806 |
| Other revenues | 480,000 | 330,000 | 239,135 | (90,865) |
| Total Revenues | <u>11,264,067</u> | <u>11,998,720</u> | <u>12,011,408</u> | <u>12,688</u> |
| EXPENDITURES | | | | |
| Current public protection: | | | | |
| Salaries and benefits | 9,084,166 | 9,741,863 | 9,354,640 | 387,223 |
| Services and supplies | 1,563,502 | 1,687,851 | 2,003,329 | (315,478) |
| Debt service: | | | | |
| Principal | - | - | 1,651,872 | (1,651,872) |
| Interest | - | - | 89,203 | (89,203) |
| Capital outlay | 510,059 | 510,059 | 480,703 | 29,356 |
| Total Expenditures | <u>11,157,727</u> | <u>11,939,773</u> | <u>13,579,747</u> | <u>(1,639,974)</u> |
| Excess of Revenues Over (Under) Expenditures | <u>106,340</u> | <u>58,947</u> | <u>(1,568,339)</u> | <u>(1,627,286)</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Debt proceeds | - | - | 1,000,000 | 1,000,000 |
| Transfers in | - | - | 243 | 243 |
| Transfers out | - | - | (243) | (243) |
| Total Other Financing Sources (Uses) | <u>-</u> | <u>-</u> | <u>1,000,000</u> | <u>1,000,000</u> |
| Net Change in Fund Balances | <u>106,340</u> | <u>58,947</u> | <u>(568,339)</u> | <u>(627,286)</u> |
| Fund Balances - Beginning | <u>5,599,124</u> | <u>5,599,124</u> | <u>5,599,124</u> | <u>-</u> |
| Fund Balances - Ending | <u>\$ 5,705,464</u> | <u>\$ 5,658,071</u> | <u>\$ 5,030,785</u> | <u>\$ (627,286)</u> |

* The District prepares its 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
Notes to Budgetary Comparison Schedule
For the Year Ended June 30, 2021

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.

NOTE 2: EXPENDITURES IN EXCESS OF APPROPRIATIONS

For the fiscal year ended June 30, 2021, the District incurred expenditures in excess of appropriations as follows:

| | <u>Appropriations</u> | <u>Expenditures</u> | Excess of Expenditures Over <u>Appropriations</u> |
|--------------|-----------------------|---------------------|------------------------------------------------------------|
| General fund | \$ 11,939,773 | \$ 13,579,747 | \$ 1,639,974 |

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, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated June 22, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying schedule of findings and recommendations, we did identify 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. (2021-001)

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 deficiencies described in the accompanying schedule of findings and recommendations to be significant deficiencies. (2021-002 through 2021-005)

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

Compliance and Other Matters

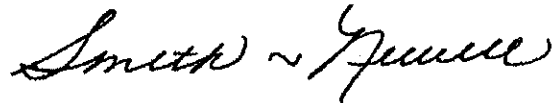
As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material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

District's Responses to Findings

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

Purpose of this Report

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



Smith & Newell CPAs
Yuba City, California
June 22, 2022

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Schedule of Findings and Recommendations
For the Year Ended June 30, 2021

2021-001 Accountability Over Capital Assets (Material Weakness)

Criteria

Governmental entities are required to maintain depreciation schedules on all capital assets of the District, including the calculation of annual depreciation of assets and accumulated depreciation.

Condition

At the time of our fieldwork, we noted that the District had not split the portion of the cost attributed to the land out separately. Also, the District received two donated stations in the past but did not record them at their estimated acquisition value.

Cause

The District did not obtain appraisal for buildings.

Effect

The accountability over capital assets may be lost and result in an auditor's qualified opinion on the financial statements.

Questioned Cost

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

Context

Not applicable.

Repeat Finding

This is not a repeat finding.

Recommendation

We recommend that the District obtain an appraisal for the buildings, split out the land, and recalculate accumulated depreciation.

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.

2021-002 Payroll (Significant Deficiency)

Criteria

Good internal control over payroll requires that employee payroll tax withholdings agree with the amount authorized on the employee completed W-4's and DE-4's.

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Schedule of Findings and Recommendations
For the Year Ended June 30, 2021

2021-002 Payroll (Significant Deficiency) (Continued)

Condition

During fieldwork, we noted that 3 employees' federal withholdings and 2 state withholdings did not match employee approved W-4s and DE-4s.

Cause

The District did not verify amounts authorized on the employee W-4 and DE-4 forms were correctly entered into the payroll system or that all supporting documentation was on file.

Effect

The District is lacking sufficient supporting documentation to verify the accuracy of payroll.

Questioned Cost

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

Context

We randomly selected 12 payroll transactions to test tax withholding compliance with payroll laws and regulations and that all supporting documentation was on file. Sampling was a statistically valid sample.

Repeat Finding

This is not a repeat finding.

Recommendation

We recommend that the District perform controls to verify that payroll information entered into the system is accurate and supporting documentation is on file.

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.

2021-003 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.

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Schedule of Findings and Recommendations
For the Year Ended June 30, 2021

2021-003 Deficiencies in Control Structure Design (Significant Deficiency) (Continued)

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 not a repeat finding.

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.

2021-004 Cash Receipts (Significant Deficiency)

Criteria

The District is required to retain all accounting records.

Condition

At the time of our fieldwork, receipts were not available to audit.

Cause

There was a change in staff and records could not be found.

Effect

Records were not available to substantiate that the correct fees were calculated.

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Schedule of Findings and Recommendations
For the Year Ended June 30, 2021

2021-004 Cash Receipts (Significant Deficiency) (Continued)

Questioned Cost

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

Context

We randomly selected 25 cash receipt transactions to verify the accuracy and validity of the amounts received. Sampling was a statistically valid sample.

Repeat Finding

This is not a repeat finding.

Recommendation

We recommend that the District continue to locate all records.

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.

2021-005 Budget (Significant Deficiency)

Criteria

General Accepted Accounting Principles require that an annual budget be prepared and amended as needed for the General and special revenue funds, and that expenditures not exceed the approved budget.

Condition

For the year ended June 30, 2021, we noted that the District incurred expenditures in excess of appropriations of \$1,639,974 in all governmental funds combined.

Cause

The District did not amend its budget for changes in the estimate of expenditures during the fiscal year.

Effect

Expenditures exceeded appropriations by \$1,639,974.

Questioned Cost

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

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Schedule of Findings and Recommendations
For the Year Ended June 30, 2021

2021-005 Budget (Significant Deficiency) (Continued)

Context

Not applicable.

Repeat Finding

This is not a repeat finding.

Recommendation

We recommend that the District control and monitor expenditures so that they do not exceed the approved budget. If budget revisions are required, we recommend that the District take appropriate action to amend the budget.

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 Prior Year Findings and Recommendations
For the Year Ended June 30, 2021

| <u>Audit Reference</u> | <u>Status of Prior Year Audit Recommendations</u> |
|--------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 2020-001 | <p>Internal Control Over Financial Reporting</p> <p>Recommendation</p> <p>We recommend that the District use the closing checklist to identify all accounts requiring reconciliation, perform those reconciliations, and record closing entries prior to the start of the audit.</p> <p>Status</p> <p>In Progress</p> |
| Management Letter | <p>Closing Process</p> <p>Recommendation</p> <p>The District's closing process did not identify a number of adjustments necessary to properly report the District's financial statements in accordance with Generally Accepted Accounting Principles (GAAP). We understand the District used a closing checklist we provided to help identify all reconciliations that need to be performed to close the books, but still did not catch all the entries needed. It also appears a consistent process to update and retain documentation needed to be used during the year under audit, making it difficult to find documentation needed for the audit, which we understand has been addressed after year-end. The entries identified increased the time spent and cost to complete the audit. Areas where additional controls need to be added include the following:</p> <ul style="list-style-type: none">• Bank reconciliations• Receivables• Capital assets• Payroll liabilities• Compensated absences• Government-wide fund• Fund balance and net position• Budget• Chart of accounts• Internal controls• Policies and procedures• Pension expenditure <p>Status</p> <p>In Progress</p> |

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Management's Corrective Action Plan
For the Year Ended June 30, 2021

Finding 2021-001 Accountability Over Capital Assets (Material Weakness)

We recommend that the District obtain an appraisal for the buildings, split out the land, and recalculate accumulated depreciation.

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

Responsible Individual: Clinton Bray, Battalion Chief

Corrective Action Plan: The District is seeking to have a professional appraisal completed for all the fire stations to correctly split out land costs versus building costs. Subsequent to the appraisal, valuations will be updated in the District's capital assets schedule.

Anticipated Completion Date: August 2022

Finding 2021-002 Payroll (Significant Deficiency)

We recommend that the District perform controls to verify that payroll information entered into the system is accurate and supporting documentation is on file.

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

Responsible Individual: Clinton Bray, Battalion Chief

Corrective Action Plan: The District will hire staff to work specifically on payroll to assure the completeness and accuracy of time submitted.

Anticipated Completion Date: Implemented

Finding 2021-003 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 will work to implement a process by which all accounting transactions will have an appropriate approval process.

Anticipated Completion Date: August 2022

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Management's Corrective Action Plan
For the Year Ended June 30, 2021

Finding 2021-004 Cash Receipts (Significant Deficiency)

We recommend that the District continue to locate all records.

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

Responsible Individual: Clinton Bray, Battalion Chief

Corrective Action Plan: The District will work to update record filing practices, both physically and electronically.

Anticipated Completion Date: August 2022

Finding 2021-005 Budget (Significant Deficiency)

We recommend that the District control and monitor expenditures so that they do not exceed the approved budget. If budget revisions are required, we recommend that the District take appropriate action to amend the budget.

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

Responsible Individual: Clinton Bray, Battalion Chief

Corrective Action Plan: The District is working to implement a better accountability to budget by updating the chart of accounts to be more precise with expenditure types; and will also work to assure better review of budget-to-actual reports and make Board-approved adjustments as necessary.

Anticipated Completion Date: September 2022



**STANISLAUS CONSOLIDATED
FIRE PROTECTION DISTRICT
STAFF REPORT**

TO: President and Members of the Board of Directors
FROM: Clint Bray, Battalion Chief
DATE: July 14, 2022

SUBJECT/TITLE:

Financial Audit Fiscal Year 2020 / 2021

RECOMMENDATION:

Review, accept the Financial Audit for Fiscal Year 2020 / 2021 conducted by Smith & Newell, CPAs.

EXECUTIVE SUMMARY/BACKGROUND:

Smith & Newell CPAs has completed the Fiscal Year 2020 / 2021 Financial Audit. Please see the attached letter and Financial Audit for Fiscal Year 2020 / 2021. Smith & Newell, CPAs will make a presentation with the details of the audit.

FISCAL IMPACT:

1. There are no new Fiscal Impacts.

OPTIONS:

1. Accept the Fiscal Year 2020 / 2021 Financial Audit
2. Do not Accept the Fiscal Year 2020 / 2021 Financial Audit and direct staff on further direction regarding the audit.

ATTACHMENTS:

1. Fiscal Year 2020 / 2021 Financial Audit

Prepared by: Clint Bray, Battalion Chief

Meeting Date: July 14, 2022

Fire Chief Approval: _____

Stanislaus Consolidated Fire District

And

The Stanislaus Consolidated Firefighters' Union Local 3399

SIDE LETTER

July __, 2022

Proposal:

OVERTIME

- a) For the purposes of calculating overtime, the District has adopted an extended work period as authorized under section 207(k) of the FLSA. Specifically, the District declares a 24-day work period, with an FLSA overtime threshold of 182 hours in the 24-day work period for fire suppression/shift personnel, beginning at 7am on the first day of the work period.
- District fire suppression/shift personnel in this unit who work in excess of 182 hours in the 24-day work period shall be compensated for hours worked above 182 shall be compensated at time and a half the regular rate of pay pursuant to the FLSA.
 - Scheduled overtime hours in a fire suppression/shift employee's regular duty cycle from 183 to 192 per work period shall be reported to CalPERS as compensation earnable as permitted by applicable law.
- b) Any District employees in this unit who are not fire suppression/shift personnel, but rather are assigned to a 7-day, 40 hour week (i.e. "40-hour personnel") shall be compensated at time and a half the regular rate of pay pursuant to the FLSA for hours worked in excess of 40 in the 7-day work period. Such work periods begin each week on [day] at [time], except in alternative work schedule situations (e.g. a 9/80 schedule.) Should such schedule be adopted or permitted by the District, a specific 7-day work period shall also be adopted for such schedule.
- c) An employee's "regular rate of pay" shall include all forms of remuneration required by the FLSA, including but not limited to incentive pays and cash-in-lieu of health care.
- d) Employees' regular rate of pay shall be calculated using the "salary methodology" as defined in 29 C.F.R. §§ 778.109 and 778.113.
- e) Effective June 1, 2022, use of accrued District paid leave (e.g. vacation, sick, CTO, trade time off) will be considered "hours worked" for purposes of determining overtime owed under this Agreement.
- f) Employees shall not work overtime except as specifically assigned by, or approved in advance by, the District.



**Memorandum of Understanding
Between**

**Stanislaus Consolidated Fire
Protection District**

**And
Stanislaus Consolidated Firefighters'
Union Local 3399
January 1, 2022 - June 30, 2023**

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| <p style="text-align:center">STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT AND STANISLAUS CONSOLIDATED FIREFIGHTERS' UNION LOCAL 3399</p> |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------|

PREAMBLE

PARTIES TO THE UNDERSTANDING

- A. This Memorandum of Understanding is between the Stanislaus Consolidated Fire Protection District, herein referred to as the "District," and representative non-management union employees of the District represented by the Stanislaus Consolidated Firefighters' Union Local 3399, hereinafter referred to as the "Union."
- B. It is the purpose of this Memorandum to achieve and maintain harmonious relations between the District and the Union, to provide for equitable and peaceful resolution of differences that may arise, and to establish proper standards of wages, hours and other conditions of employment.
- C. This Memorandum is entered into pursuant to the provisions of "The Meyers-Milias-Brown Act" (Gov. Code Section 3500-35 10) of the State of California, in that the District-Union representatives noted herein did meet and confer in good faith and reached agreement on those matters within the scope of representation pursuant to applicable provisions of the "Act."
- D. All rights, privileges, and working conditions enjoyed by the employees at the present time, which are not included in this Memorandum, shall remain in force and unaffected during the term on this Memorandum unless changed by mutual consent.
- E. The Union further agrees that the Employees shall not abuse benefits they now enjoy in this Fire District.

F.

ARTICLE I - RECOGNITION

Section 1-1

The District recognizes the Union as the exclusive bargaining agent for all employees of the District who are in the following classifications:

Firefighter
Fire Engineer
Fire Captain

Section 1-2

Non-Discrimination - The District and Union agree that the provisions of this Memorandum shall apply to all represented employees without discrimination because of an individual's race, military status, religion (creed), color, age, gender, gender expression, national origin, disability or marital status as defined by applicable Federal and State laws and regulations.

Section 1-3

For the purpose of the Memorandum of Understanding, the use of the masculine pronoun or any derivative thereof shall be applied as to include both male and female employees.

Section 1-4

The Union and the District, including their respective officers, agents and representatives, agree not to discriminate by word, deed or act, or to take any reprisals now or in the future of any nature against any employees, or threaten or coerce any employee because said employee is a Union member or is not a Union member, and does or does not engage in Union activities.

Section 1-5

Deduction of Dues

A. The Union shall have the right to payroll deduction of dues and other agreed upon payroll deductions for members of this bargaining unit to the extent permitted by law. Bargaining unit members shall be entitled to have dues deducted by filing

an authorization form with the Union. The Union will notify the District of the employee's name and the amount of dues to be withheld.

B. An employee's earnings must be sufficient after the other legal and required deductions are made to cover the amount of the dues authorized. When an employee is in a non-pay status for an entire pay period, no withholding will be made to cover the pay period from future earnings. In the case of an employee who is in a non-pay status during only part of the pay period, and the salary is not sufficient to cover the full withholding, no deduction shall be made. All other legal and required deductions (including health care deductions) have priority over Union dues.

C. It shall be the sole responsibility of the Union to procure and enforce payroll deduction of dues.

D. The District shall make payroll deductions in reliance upon Union's certification that the Association has and will maintain an authorization signed by each employee who affirmatively consents to pay Union membership dues. Similarly, the District shall only cancel or modify membership dues or any other mutually agreed payroll deduction for any bargaining unit employee in reliance on information provided by Union to the extent permitted by law.

E. The Union shall refund to the District any amounts paid to it in error upon presentation of supporting evidence. The District will deduct and remit to the Union any amounts which were not deducted in accordance with the procedures prescribed herein.

F. Dues withheld by the District shall be transmitted monthly to the Union officer designated in writing by the Association as the person authorized to receive the funds at the address specified.

G. Hold Harmless: The Union shall indemnify, defend, protect and hold harmless the District and its elected and appointed officials, officers, employees and agents acting on its behalf from and against any and all losses, damages, costs, expenses, claims, demands, suits, judgements and other forms of liability arising out of the application and enforcement of this Section, including, but not limited to, any claims made by bargaining unit employees for the return of membership dues deducted by the District in reliance on Union's certification, and any claims made by any bargaining unit employees for any deduction cancellation or modification the Union made in reliance on the information provided by Union.

In no event shall the District be required to pay from its own funds Union dues which the employee was obligated to pay but failed to pay regardless of the reasons.

H. Any Union member who notifies the District of their desire to discontinue dues or otherwise withdraw from Union membership shall be referred back to the Union. The District agrees to continue all dues deductions until notified of a deduction change by the Union.

Use of District Facilities

The Association may use District conference rooms and similar building facilities for meetings with employees in the bargaining unit; may post material on bulletin boards; and may visit work locations to confer with its members regarding grievances or other business within the scope of representation or otherwise provided for within the Agreement.

Employee Communication

This provision applies to all new employees hired into the bargaining unit and is intended to comply with Government Code sections 3555 et seq.

A. The District will provide the Association with not less than ten (10) calendar days' advance written notice of the time, date and location of all new employee orientation meetings, unless an urgent and unforeseeable need for a new employee orientation meeting precludes the District from providing the Association with ten (10) calendar days' advance notice. The advance notice will include the number of Association bargaining unit employees attending the orientation meetings. Notice will be made by way of email to the Association President or another contact person designated by the Association.

B. Upon request, the Association will be given up to fifteen (15) minutes as part of the new employee orientation meetings to present information to bargaining unit employees generally relating to the Association's role as the bargaining units representative, Association membership information, the rights and obligations created by the MOU and District personnel rules, and to answer questions. One (1) Association representative may present information to new employees.

C. Information Requirements –The District will provide the Association with a digital file via email to the email address designated by the Association containing the following information for each employee to the extent the District has the information on file:

- Name
- Job title
- Work location
- Personal telephone number (may be home or cellular as provided by employee)
- Home address
- Personal email addresses if provided by the employee and on file with the District (new hires only) unless the employee submits a written request to the District and the Association to withhold disclosure of his/her personal email address

The above information will be provided as follows:

- For new hires, at the end of each month.
- Regularly for all bargaining unit employees every one-hundred-twenty (120) calendar days.

Sectionn 1-6

Terms of Understanding - This Memorandum of Understanding embodies wages, hours, employee benefits and other terms and conditions of employment

ARTICLE II - RIGHTS OF THE DISTRICT

Section 2-1

The District agrees in the exercise of the management functions to comply with the provisions of this Memorandum of Understanding and that the provisions of this clause shall not be used by the District for the purpose of discriminating against the Union or any of its members.

Section 2-2

Nothing in this Memorandum of Understanding is intended nor shall it be construed as denying or in any manner limiting the right of the District, in its judgment, to control and supervise all operations and direct all working forces, including, but not limited to, the right to select and hire, discharge, suspend or discipline for just cause, classify, lay off, recall, promote, demote or transfer employees or relieve them from their duties, establish schedules, hours of work, shift assignment, maintain existing work rules and modifications thereof as may be reasonable and necessary, and to do any and all things necessary to manage, control and administer its operations efficiently and economically.

Section 2-3

The Union recognizes the need for the District to exercise its judgment in managing its operations, and agrees that the District shall have the right to regulate the use of all equipment and other property of the District, establish new, or close down stations, or departments thereof, or expand, reduce, alter or combine any job or department, operation or function, determine number and location of stations and the work to be done, methods or procedures used in performance of work, complement of employees needed or assigned to a particular function, and to maintain discipline among its employees.

Section 2-4

The District and Union representatives will meet and confer at times mutually agreed by the parties for the purpose of discussing changes that impact this Memorandum of Understanding and are being contemplated by the District that may affect the employees.

ARTICLE III - WAGES AND OVERTIME

Section 3-1

- Effective January 1 2022 all unit employees will receive a cost-of-living adjustment of 3% of base salary.
- Effective January 1 2023 all unit employees will receive a cost-of-living adjustment of 2% of base salary.

Section 3-2

The District and Union agree to meet and confer regarding the impact of any contract for services of L3399 employees, mergers, consolidations, or formations of JPA's, etc.

Section 3-3

Overtime -

- a) For the purposes of calculating overtime, the District has adopted an extended work period as authorized under section 207(k) of the FLSA. Specifically, the District declares a 24-day work period, with an FLSA overtime threshold of 182 hours in the 24-day work period for fire suppression/shift personnel, beginning at 7am on the first day of the work period.
- District fire suppression/shift personnel in this unit who work in excess of 182 hours in the 24-day work period shall be compensated for hours worked above 182 shall be compensated at time and a half the regular rate of pay pursuant to the FLSA.
 - Scheduled overtime hours in a fire suppression/shift employee's regular duty cycle from 183 to 192 per work period shall be reported to CalPERS as compensation earnable as permitted by applicable law.
- b) Any District employees in this unit who are not fire suppression/shift personnel, but rather are assigned to a 7-day, 40 hour week (i.e. "40-hour personnel") shall be compensated at time and a half the regular rate of pay pursuant to the FLSA for hours worked in excess of 40 in the 7-day work period. Such work periods begin each week on [day] at [time], except in alternative work schedule situations (e.g. a 9/80 schedule.) Should such schedule be adopted or permitted by the District, a specific 7-day work period shall also be adopted for such schedule.

- c) An employee's "regular rate of pay" shall include all forms of remuneration required by the FLSA, including but not limited to incentive pays and cash-in-lieu of health care.
- d) Employees' regular rate of pay shall be calculated using the "salary methodology" as defined in 29 C.F.R. §§ 778.109 and 778.113.
- e) Effective June 1, 2022, use of accrued District paid leave (e.g. vacation, sick, CTO, trade time off) will be considered "hours worked" for purposes of determining overtime owed under this Agreement.
- f) Employees shall not work overtime except as specifically assigned by, or approved in advance by, the District.

ARTICLE IV - BENEFITS AND OTHER GENERAL CONDITIONS

Section 4-1

Employee Medical Examinations - To ensure that employees are able to perform their duties safely, medical examinations may be required. For entry-level positions, after an offer has been made to an applicant entering a designated job category, a medical examination will be performed at the District's expense by a health professional of the District's choice. The offer of employment and assignment to duties is contingent upon satisfactory completion of the exam. Current employees may be required to take medical examinations to determine fitness for duty. Employees shall schedule their annual medical physicals and follow up for a normal day off, thus they are to be compensated with four hours of overtime or the actual time spent if exceeding four hours.

Section 4-2

Medical examinations required for the appropriate California driver's license will be paid by the District if the examination is done by the designated District medical examiner.

Section 4-3

Outside Employment/Self Employment - Employees wishing to hold outside jobs/self employment must provide prior notification and may as long as the outside activity does not have an adverse impact on their job performance. Employees will submit an Outside Employment Form (Exhibit E) annually. All employees will be judged by the same continued satisfactory annual job evaluation for their classification, and will be subject to the District's scheduling demands, or emergency recall, regardless of any outside work requirements.

If the District determines that an employee's outside work interferes with performance or ability to meet the requirements of the District which are in effect, the employee will be asked to terminate the outside employment if he/she wishes to remain with the District. The employee shall reserve the right to grieve the decision through the grievance procedure, limited to review by Board of Directors.

Outside employment that constitutes a conflict of interest is prohibited. District employees may not receive any income or material gain from individuals outside

the District for materials produced or services rendered while performing their jobs.

Section 4-5

Out-of-Grade Compensation:

Any employee working as qualified relief shall be paid out-of-grade compensation at the appropriate pay rate of the higher classification (5% minimum). The agreed out-of-class assignment pay will be on an hour-per-hour basis.

The intent of this section is to ensure that employees are fairly compensated when the needs of the District require a formal out-of-class assignment. It is recognized that the chief officers have sole discretion in selecting employees for any such assignment. When Captains, Engineers and Firefighters are working out-of-grade, they shall meet the criteria as outlined in department policy, Promotional and Acting (Out-of-Grade) Standards. All out-of-grade positions will be distributed as outlined in department policy, Promotional and Acting (Out-of-Grade in a higher class) Standards.

Section 4-6

Filling of Temporary Appointments

1. When the District makes a temporary appointment within the ranks of the union, such temporary appointment shall be for a maximum period of 180 calendar days.
2. When the District makes a temporary appointment from the ranks of the union for a position outside of the confines of the union, such temporary appointment shall be for a maximum period of 180 calendar days..
3. Temporary appointments shall be filled from an existing promotional list. In the absence of such a list, the District will post a "Temporary Job Description" for the position and ask any qualified applicants from within the District to apply.
4. The "Temporary Job Description" shall list all pertinent information, e.g. work hours, job assignments, responsibilities, accountabilities, and salary (exempt or nonexempt).

Section 4-7

Promotional Opportunities

1. Promotional testing to the positions of Fire Engineer and Fire Captain will be in-house only, as long as there are sufficient qualified candidates who apply for the open position(s), the number of vacant positions plus 3 in accordance with

District Policy.

2. For promotional testing to the positions of Fire Engineer and Fire Captain that includes external candidates, Internal candidates in good standing after successful completion of all components of the test shall receive an additional 3% credit on test score.
3. The Fire Chief may select any eligible candidate from an existing promotional list.

ARTICLE V - ANNUAL LEAVE

Section 5-1

All vacation and holiday leave for the calendar year will be granted on a proportional share, based on 26 pay periods per year. The annual maximum cap will be 756 hours for 56-hour employees and 600 hours for 40-hour employees. Calculation for the cap will not include annual leave time accrued prior to consolidation March 5th, 1995 (Old Bank).

Section 5-2

Any personnel whose annual leave bank goes over the “cap” shall meet with the Operations Chief or his Battalion Chief and formulate a written plan, signed by both parties, to reduce that employee’s bank below the “cap.” Employees whose annual leave bank is nearing the “cap” will make every effort to stay below the “cap.” Employees who are at or over the cap will still earn annual leave at their appropriate rate, as long as they meet with their Battalion Chief or the Operations Chief to come up with a written plan, signed by both parties, and abide by the plan for the reduction. Employees who are at or over the “cap” and have not met with either the Battalion Chief or Operations Chief to put a plan in place, or are not adhering to the plan, will no longer accrue vacation and holiday time until such time as the hours are brought back under the “cap.”

Section 5-3

All time credited through vacation will be termed “Vacation Leave.” All time credited through holiday accrual will be termed “Holiday Leave.” Both can be used toward voluntary time off. Scheduling of time off will be done by a combination of an advance scheduling process and request procedures per District “Leave Approval Timeline & Cancellation Policy.” After annual leave is selected in December, approval of other annual leave time off is at the discretion of the Fire Chief or designee pending maintenance of service levels and activity potential. Excluding staff assignments and Duty Chief, effective January 1, 2023 a maximum of three personnel will be allowed off on annual leave on any given day. For calendar year 2022 all approved leave as of date of Board adoption of this MOU shall be grandfathered. Leave shall not be unreasonably denied. The District shall not cancel a pre-approved vacation for the purposes of avoiding overtime. No employee shall lose earned vacation leave time because of work urgency. If an employee has reached the maximum allowed balance and is unable to take vacation leave, the District may approve a waiver of maximum allowed unused balance, per Section 5-2.

Section 5-4

In the event that available annual leave is not used by the end of the benefit year, employees may carry over unused time forward to the next benefit year. Calculations of an employee’s accrual will be done per pay period by administrative

personnel. However, it will be the responsibility of each employee to track and manage their annual leave to prevent cessation of accrual.

Section 5-5

The minimum charge against accumulated Vacation or Holiday leave shall be twelve (12) hours or multiples thereof starting at 0700 or 1900. Vacation leave shall be compensated at the employee's base rate of pay.

Section 5-6

Upon termination of employment, employees will be paid for unused annual leave that has been earned through the last day of work, at their regular hourly base rate of pay.

ARTICLE VI - VACATION

Section 6-1

Vacation time off with pay is available to eligible employees. Employees in the following employment classifications are eligible to earn and use vacation time described in this MOU. Once accrued, like holiday time, accrued time becomes annual leave and is taken according to policy. Personnel shall make the annual leave selections in December on a shift seniority/department basis.

40-hour employees - those that work 40-hour work week
56-hour employees - those that work 56-hour workweek

Vacation time and Holiday time are accrued on different schedules.

Section 6-2

Vacation Earning Schedule

The amount of paid vacation time employees receive each year increases with the length of their employment as shown in the following schedule. Rates of accrual are shown for both 40-hour personnel and 56-hour personnel.

| YEARS OF SERVICE | 40-HOUR PERSONNEL | | | 56-HOUR PERSONNEL | | |
|------------------|-------------------|-------|------|-------------------|-------|-------|
| | Days | Hours | Rate | Shifts | Hours | Rate |
| 0 to 5 years | 10.3 | 103 | 3.96 | 6 | 144 | 5.54 |
| 6 to 10 years | 13.7 | 137 | 5.27 | 8 | 192 | 7.39 |
| 11 to 15 years | 17.2 | 172 | 6.62 | 10 | 240 | 9.23 |
| 16 to 20 years | 22.3 | 223 | 8.58 | 13 | 312 | 12.00 |
| 21 and above | 24.0 | 240 | 9.23 | 14 | 336 | 12.92 |

Section 6-3

Leave Cash-out, see Section 7-2

VACATION RATE ACCRUALS

| Year of Hire | | | | |
|---------------------|-------------------|--------------------|--------------------|------------------|
| 1-5 Accrual Rate | 6-10 Accrual Rate | 11-15 Accrual Rate | 16-20 Accrual Rate | 21+ Accrual Rate |
| 1975 | 1980 | 1985 | 1990 | 1995 |
| 1976 | 1981 | 1986 | 1991 | 1996 |
| 1977 | 1982 | 1987 | 1992 | 1997 |
| 1978 | 1983 | 1988 | 1993 | 1998 |
| 1979 | 1984 | 1989 | 1994 | 1999 |
| 1980 | 1985 | 1990 | 1995 | 2000 |
| 1981 | 1986 | 1991 | 1996 | 2001 |
| 1982 | 1987 | 1992 | 1997 | 2002 |
| 1983 | 1988 | 1993 | 1998 | 2003 |
| 1984 | 1989 | 1994 | 1999 | 2004 |
| 1985 | 1990 | 1995 | 2000 | 2005 |
| 1986 | 1991 | 1996 | 2001 | 2006 |
| 1987 | 1992 | 1997 | 2002 | 2007 |
| 1988 | 1993 | 1998 | 2003 | 2008 |
| 1989 | 1994 | 1999 | 2004 | 2009 |
| 1990 | 1995 | 2000 | 2005 | 2010 |
| 1991 | 1996 | 2001 | 2006 | 2011 |
| 1992 | 1997 | 2002 | 2007 | 2012 |
| 1993 | 1998 | 2003 | 2008 | 2013 |
| 1994 | 1999 | 2004 | 2009 | 2014 |
| 1995 | 2000 | 2005 | 2010 | 2015 |
| 1996 | 2001 | 2006 | 2011 | 2016 |
| 1997 | 2002 | 2007 | 2012 | 2017 |
| 1998 | 2003 | 2008 | 2013 | 2018 |

| | | | | |
|------|------|------|------|------|
| 1999 | 2004 | 2009 | 2014 | 2019 |
| 2000 | 2005 | 2010 | 2015 | 2020 |
| 2001 | 2006 | 2011 | 2016 | 2021 |
| 2002 | 2007 | 2012 | 2017 | 2022 |
| 2003 | 2008 | 2013 | 2018 | 2023 |
| 2004 | 2009 | 2014 | 2019 | 2024 |
| 2005 | 2010 | 2015 | 2020 | 2025 |
| 2006 | 2011 | 2016 | 2021 | 2026 |
| 2007 | 2012 | 2017 | 2022 | 2027 |
| 2008 | 2013 | 2018 | 2023 | 2028 |
| 2009 | 2014 | 2019 | 2024 | 2029 |
| 2010 | 2015 | 2020 | 2025 | 2030 |
| 2011 | 2016 | 2021 | 2026 | 2031 |
| 2012 | 2017 | 2022 | 2027 | 2032 |
| 2013 | 2018 | 2023 | 2028 | 2033 |
| 2014 | 2019 | 2024 | 2029 | 2034 |
| 2015 | 2020 | 2025 | 2030 | 2035 |
| 2016 | 2021 | 2026 | 2031 | 2036 |
| 2017 | 2022 | 2027 | 2032 | 2037 |
| 2018 | 2023 | 2028 | 2033 | 2038 |

ARTICLE VII - HOLIDAYS

Section 7-1

The District will recognize the following holidays:

- New Year's Day (January 1)
- Martin Luther King Jr. Day (third Monday in January)
- Presidents Day (third Monday in February)
- Memorial Day (last Monday in May)
- Independence Day (July 4)
- Labor Day (first Monday in September)
- Veteran's Day (November 11)
- Thanksgiving Day (fourth Thursday in November)
- Christmas Day (December 25)

Each holiday will be accrued at the rate of 24 hours per holiday or 216 hours annually for 56-hour personnel, and 17.14 hours or 154.26 hours annually for 40-hour personnel. Accrual rates will be 8.31 hours for 56-hour personnel and 5.93 hours for 40-hour personnel per pay period.

** All 40-hour employees shall continue to accrue holiday hours for the purposes of taking the District recognized holidays off. These hours will not be usable for cash out purposes during a temporary assignment.

Any existing hours in any temporarily assigned employees banks as of 1/1/14, or at the time of their appointment to a 40hr position, shall be frozen in a separate bank, for use at the employees' discretion.

Section 7-2

The employee has the option to cash out up to 231 hours for 40-hour personnel or 324 hours for 56-hour personnel of vacation or holiday time per fiscal year, paid at straight time. Maximum amount of holiday time to be reported to CalPERS annually remains 216 hours for 56-hour personnel. Cash out may occur anytime throughout the year with two pay periods notice. A minimum of 48 hours must be cashed out for each occurrence. Employees must have sufficient time in their "bank" to offset the hours requested, negative "bank" balances will not be allowed. If the district payroll system is changed at any time during this agreement both parties agree to meet and confer regarding possible changes to this section.

Noted: CalPERS rules follow the California Code of Regulations Criteria 571 (a) and (b). Cash out reported for retirement calculations fall under special compensation. Subsection "b" specifies the standards that all special compensation must meet.

Special compensation items must meet the definitions listed in 571 (a) as well as the criteria listed in 571 (b) to be reported to CalPERS.

Section 7-3

Holiday Hour Opt-Out Option

Permanently assigned 40-hour employees shall have an option to NOT earn holiday hours. If they choose this opt-out option, they shall be entitled to a 7.4% increase in their base pay. Employees will not have the option to switch back and forth between the opt-out option after selection. Any of the District recognized holidays listed in section 7-1 above, would require the employee to either, (a) work as normal (b) use any accrued leave bank.

ARTICLE VIII - SICK LEAVE BENEFITS

Section 8-1

The District provides paid sick leave benefits to all eligible employees for periods of temporary absence due to non-occupational illnesses or injuries.

Section 8-2

For existing employees, hired before April 1, 2020, 56-hour employees will accrue sick leave benefits at the rate of 18 hours per month, 40-hour employees will accrue at the rate of 12 hours per month. Accrual rates will be 8.31 per pay period for 56-hour personnel and 5.53 per pay period for 40-hour. All employees' use of sick leave will be charged at the rate of 100 percent of actual time taken. Unused sick leave benefits will be allowed to accumulate.

For new employees, hired after April 1, 2020, shall accrue sick leave as follows. 56-hour employees will accrue sick leave benefits at the rate of 11.2 hours per month, 40-hour employees will accrue at the rate of 8 hours per month. Accrual rates will be 5.17 per pay period for 56-hour personnel and 3.69 per pay period for 40-hour. All employees' use of sick leave will be charged at the rate of 100 percent of actual time taken. Unused sick leave benefits will be allowed to accumulate.

| Existing employees | New hires |
|-------------------------|-----------------------------------|
| (Hired before 4/1/2020) | (Hired after 4/1/2020) |
| 56 Hour.....18 hour | 56 Hour11.2 Hours per month |
| 40 Hour.....12 hour | 40 Hour.....8 Hours per month |

Section 8-3

Paid sick leave can be used in minimum increments of an hour. Eligible employees may use sick leave benefits for an absence due to their own illness or injury or that of a family member who resides in the employee's household, providing the sickness or injury falls within the eligibility guidelines for Health Medical Insurance.

Section 8-4

Employees who are unable to report to work due to illness or injury must notify the Duty Chief at least one hour prior to the start of the employees scheduled tour of duty,

by phone call or text. It is the responsibility of the employee to keep the Duty Chief informed as to a continued absence beyond the first day during a prolonged illness. The employee must notify the Duty Chief if it is the employee or an eligible family member that is ill or injured, per Section 8-3. The employee does not have to disclose the nature of the illness or injury.

Section 8-5

Sick leave hours are intended solely to provide income protection in the event of illness or injury, and may not be used for any other absence.

Upon departure from employment in good standing with the District (not resulting from retirement, death, the creation of a joint powers authority in which the District is a member, or the merger or consolidation of the District, etc.), 25% of unused sick leave shall be cashed out to the employee. Remaining unused sick leave shall be forfeited.

In the event the District enters into a joint powers agreement, merger, consolidation, etc. with another agency(cies) and, as a result, an employee is no longer employed by the District, the District and the Union agree to meet and confer for the purpose of addressing how then existing unused sick leave accruals (banks) shall be allocated.

Upon retirement from District service or death while in District service, the employee's unused sick leave accrual shall be converted to additional CalPERS service credit. If the conversion of an employee's unused sick leave to service credit would result in service credit in excess of the 90% ceiling for local safety members, only the amount of unused sick leave needed to reach the applicable ceiling will be certified to CalPERS. For employees hired on or before July 1, 2017, the remaining unused sick leave will be cashed out to the employee in amount not to exceed 25% of the value (calculated at the employee's hourly rate at the time of the cash-out). The percentage in the preceding sentence will be reduced to 20% for employees hired after July 1, 2017 and will be reduced to zero for employees hired on or after April 1, 2020.

See Article IX - Retirement Benefits for further details.

Section 8-6

If an employee is ordered by a doctor to be off work, the employee shall obtain a written order from the doctor stating:

1. The date the medical leave is to start
2. The reason for the medical leave

3. The date the employee can return to work, or date of next scheduled visit

It shall be the employee's responsibility to ensure that the written medical leave form be delivered to Headquarters Station so that it, or a copy of it, is placed in their personnel file. This must be done prior to the beginning of the next scheduled work shift. 56-hour personnel must also immediately notify the Duty Chief so that adjustments to station staffing can be accomplished if needed.

Section 8-7

When the absence exceeds 40 hours for 40-hour personnel or 96 scheduled hours or more for 56-hour personnel, the employee shall provide a completed Sick Leave Affidavit and Physician's Certification Form (Exhibit D) to the Duty Chief, with the physician indicating satisfactory proof of illness or injury. Certification of illness or injury will be required upon return to duty. Failure to provide satisfactory certification of illness or injury in a timely manner will result in termination of said benefits for the time off.

An employee must submit a Sick Leave Affidavit and Physician's Certification Form, Exhibit D "Government," whenever sick leave surpasses 206 hours for 40-hour or 288 hours for 56-hour employees in a fiscal year. The Duty Chief or the Operations Chief may waive the requirement to have a physician sign the form based on the circumstances surrounding the need for the sick leave use.

This waiver must be approved by the Duty Chief or Operations Chief when calling in requesting sick leave use. The Sick Leave Affidavit and Physician's Certification will be required upon return to duty. Failure to provide the Sick Leave Affidavit and Physician's Certification Form in a timely manner will result in termination of said benefits for the time off.

Management has the right to require certification of illness or injury at any time from employees participating in a personnel improvement plan regarding attendance, or if a pattern of misuse is demonstrated.

Management will also take into consideration long-term illnesses or injuries affecting Sick Leave Affidavit and Physician's Certification Form requirements. The Duty Chief or the Operations Chief may waive the requirement to have a physician sign the form, based on the circumstances surrounding the need for the sick leave use and the long-term illness or injury. This waiver must be approved when calling in requesting sick leave use.

All expenses regarding the Sick Leave Affidavit and Physician's Certification will be the employee's responsibility.

Any employee who makes or causes to be made any knowingly false or fraudulent material statement or material representation for the purpose of obtaining or denying benefits will be denied benefits received as a result of the false information and will be subject to disciplinary action up to and including termination.

ARTICLE IX - RETIREMENT

Section 9-1

The District has contracted with the California Public Employees Retirement System (CalPERS) to provide retirement benefits for District employees. The District has amended its contract with CalPERS to reflect the provision of the 3% @ 50 retirement program. These benefits shall remain unchanged for all employees hired prior to January 1, 2013. Employees who are classified by CalPERS as Classic employees shall pay a member contribution of 12%.

Employees hired on or after January 1, 2013 who are deemed "new members" by CalPERS are subject to the Public Employees' Pension Reform Act of 2013 (PEPRA), including the 2.7% at 57 retirement formula and a mandatory employee contribution equal to 50% of normal costs as determined by CalPERS on an annual basis. However, employees hired on or after January 1, 2013 who are deemed classic members by CalPERS are subject to the same retirement benefits available to employees hired prior to January 1, 2013.

Other amendments in the District's CalPERS contract include the fourth level of 1959 survivor benefits pursuant to Government Code Section 21574, and the one-year final compensation period pursuant to Government Code Section 20042. However, employees deemed "new members" by CalPERS are subject to a three-year final compensation period pursuant to Government Code Section 7522.32.

The District has also amended its CalPERS contract to add provisions pursuant to Government Code Section 20965, which provides for the conversion of unused sick leave to additional service credit, at no additional cost to employees. Under the District's CalPERS contract, 8 hours of unused sick leave equals one workday and 2000 hours equals 1 year of service credit.

An employee may also elect to purchase up to four years of service credit for any active military or merchant marine service performed prior to employment with the District as outlined in Government Code Section 21024. Employees may be eligible for other opportunities to purchase service credit through CalPERS associated with prior service. Interested employees should contact CalPERS for more information.

ARTICLE X - BEREAVEMENT LEAVE

Section 10-1

If an employee wishes to take time off due to the death of an immediate family member, the employee must notify his or her supervisor immediately.

Up to three consecutive shifts or 72 hours per event for 56-hour personnel and five days or 40 hours per event for 40-hour personnel of paid bereavement leave will be provided to eligible regular full-time employees, excepting workers compensation leave.

An employee may, with the Fire Chief or designee's approval, have bereavement leave extended as necessary with appropriate use of accrued leave time.

Section 10-2

The District defines an immediate family member as the employee's spouse, domestic partner (as registered with the State), parent/guardian, child, sibling, ~~aunt, uncle~~; grandparents or grandchildren. **The relationships noted shall include in-laws and step relations.** Special consideration will also be given to any other person whose association with the employee was similar to any of the above relationships.

ARTICLE XI - RIGHTS OF THE EMPLOYEES

Section 11-1

The District and the Union agree that nothing in this Memorandum of Understanding is intended to deny the Union or its represented members of any applicable rights or privileges granted under Federal, State, County, District or Local law.

ARTICLE XII - EDUCATION REIMBURSEMENT

Section 12-1

This section shall apply to all Associates, Bachelors and Masters accredited classes obtained through regionally accredited or FESHE approved programs. The District shall reimburse each full-time employee an amount not to exceed \$1,000.00 per fiscal year for reimbursement of the costs of books, tuition and "related fees." "Related fees" are defined as providing the maximum reimbursement based on the previous calendar years approved federal rates for lodging, meal allowance, and incidental expenses per the United States General Services Administration (GSA). "Related Fees" are applicable when the distance is greater than 50 miles from your place of residence.

There total of all annual reimbursements from the District shall fully fund all employees covered under this bargaining unit. To be eligible, the employee must have prior approval from the Fire Chief or designee that the major is job-related and/or will result in a benefit to the employee and to the District. Reimbursement will not exceed the actual amount paid by the employee and will be processed only if the employee provides proof of maintaining a "C" grade or a 2.0 or better grade point average. Reimbursement will be accomplished within 30 days of proof of successful completion. A canceled check, invoice or itemized receipt will be necessary to file the claim.

The following procedure shall be followed annually:

May 1, District Staff will send out a Memo to all employees reminding them that all education reimbursement requests must be submitted to the Administrative Office by May 30.

May 30, District Staff will provide a detailed educational account print-out to the Union indicating all expenditures within the current fiscal year. Once the amount is determined, District Staff will evaluate additional educational reimbursements for all union personnel not to exceed the amount needed to fully fund all employees covered under this bargaining unit. Reimbursement will not exceed the actual amount paid by each employee and must meet the criteria set forth in paragraph 1 of 12-1.

Step 1: May 1 – District staff sends out reminder memo

Step 2: May 30 – All Educational Reimbursement requests must be received and a detailed print-out of the Education account shall be submitted to the Union.

Step 3: June 30 – Approved reimbursement to eligible employees meeting the above criteria with available funds up to the annual budgeted amount needed to fully fund all employees covered under this bargaining unit will be disbursed. District Policy/Procedure will be developed detailing utilization of the educational funds.

Additional annual District education reimbursement of up to \$1,000.00 available with approval of Fire Chief subject to availability of funds. Education reimbursement shall not exceed a total of \$2,000.00 per employee per year.

Section 12-2

This section shall apply to all types of specialty classes. The District agrees to utilize the approved career ladder, as a minimum, to identify classes that will be considered for reimbursement. To be eligible, the employee must have prior approval of the Fire Chief and provide proof of completion of the course with a "C" grade or better.

Section 12-3

The parties agree that off duty voluntary attendance at non-required training courses, for the purpose of individual career advancement shall not be counted as work time, even though the District may pay for all or part of such training. The employee is responsible to find the necessary time off to attend the approved classes. The employee may use any available annual leave or trade time as approved, per District policy.

Section 12-4

Educational Incentive Pay:

The District and the L3399 agree to the following educational incentive program.

Upon completion of a regionally-accredited/FESHE college's AA/AS or BA/BS degrees program, the district will increase salary according to the following:

- Associates Degree: \$225 per month or;
- Bachelors' Degree: \$450 per Month

To Receive the Educational incentive, you must provide a copy of your unofficial transcript and a copy of your diploma for certification. A confirmation email will

be sent to the employee confirming the date of when the incentive pay will become effective. All educational incentive pay will be effective upon the confirmation email sent to the employee. There will be NO retroactive pay.

Any dispute arising from the accreditation determination will be decided between a panel consisting of one member from management, a representative from L3399 and a representative of the Board of Directors.

Paramedic education incentives are accumulative and will be added to the Bachelors or Associates degree incentive.

All educational incentives to be paid as part of the normal bi-weekly payroll process, and shall be considered PERSable income for retirement purposes as permitted by law.

Section 12-5

Bilingual Incentive:

The District and the L3399 agree to the following Bilingual Incentive program. Employees agree to the following, and in return they shall be entitled to a \$75 monthly stipend. Certification that the employee possesses a needed language to meet district needs.

A. The certification of employee's abilities shall be approved by the District.

B. Agreed languages are Spanish, Portuguese.

Additional languages can be added as district needs arise.

C. Those employees receiving this incentive agree to be available, at a minimum by phone, for translation purposes. Those calls will be compensated on an hour for hour basis with a one hour minimum. Every attempt will be made to contact those members who qualify for this incentive who are on duty first.

All bilingual incentives to be paid as part of the normal bi-weekly payroll process, and shall be considered PERSable income for retirement purposes as permitted by law.

ARTICLE XIII - UNIFORM ALLOWANCE

Section 13-1

Effective July 1, 2001 the District increased the uniform allowance to \$1,000.00 per fiscal year. Effective December 2007 the allowance will be disbursed as a bi-weekly allowance of \$38.46 paid per pay period and received each pay day. There shall be no change in the number, style, and color of uniforms without agreement by the Union.

The purpose of this allowance is to fund the purchase and maintenance of those items required to maintain compliance with the District's uniform policy.

All new hires will be allocated \$500.00 for the purpose of purchasing required uniforms and appropriate accessories on their first paycheck. Beginning with their second paycheck, they will start receiving the \$38.46 stipend.

Uniform allowance is considered PERSable and appropriate deductions for retirement shall occur.

Section 13-2

The District will replace any piece of District-provided Personal Protective Equipment when damaged during the course of employment. Employees may utilize any monies received for damaged equipment, to pay any differences towards an upgrade.

Section 13-3

The items required to maintain compliance with the District's uniform policy may be changed during the duration of this MOU with approval from management and the union.

Section 13-4

The District will provide the following items, one time only, at no cost to each member covered under this agreement.

Class A jackets new style long and pants (all line personnel)

All colors and models to be referred with the Current Uniform Policy.

ARTICLE XIV - SENIORITY & LAYOFFS

Section 14-1

Employees' seniority will be based on the amount of total continuous service with the District in a full-time position. Those employees employed at the time of consolidation are credited with seniority from the agency at the time of consolidation. In an affected seniority progression line, that employee with the least total continuous service shall be the first separated.

Written Notice - Written notice of layoff shall be served on affected employees in person or by certified letter mailed to the last address on file with the District Administration. Notice will be served or mailed at least 21 calendar days prior to the effective date of the separation. Notice shall be deemed served when given in person or upon return of a delivery receipt or receipt showing attempted delivery.

Section 14-2

For a period of one year from the effective date of layoff, no regular position in the affected classification in the department involved shall be filled without first providing employees possessing rights to re-employment with an opportunity to be rehired. Re-employment lists shall be in inverse order of lay-off with the most senior employee from amongst those laid-off rehired first. Such re-employment would be at the same salary step or the salary range assigned such classification and with the same seniority as the employee had earned at the time of lay-off. Benefits paid out at the time of separation such as vacation or sick leave may be bought back at the employee's expense. Written notice of the re-employment opportunity shall be sent by certified mail to the last known address of the former employee. The former employee shall have 14 calendar days to respond to the notice. This time period will commence upon the District's notification of receipt of certified or registered mail notification.

Section 14-3

Whenever in the judgment of the Board of Directors, it becomes necessary in the interest of the economy or the necessity for a position to no longer exist, the Board of Directors may abolish a position or classification, and if necessary, reduce personnel by laying off employees without the filing of disciplinary charges and without granting the employee(s) the right of appeal except as accorded in these provisions.

In reducing the number of employees, the order of separation shall be based on seniority as herein specified. Seniority will be based on the current seniority list.

Section 14-4

Employees in the same classification shall be separated by seniority with the least senior employee being laid off first. There will not be any ties in seniority. If more than one person is hired at the same time, then final overall ranking will be used to determine seniority. The following are the different types of appointments and the layoff of personnel shall be in this order.

1. Probationary
2. Regular Full-Time

Section 14-5

Seniority will be based on the current seniority list. The District will meet and confer with the Union over the impact of a reduction in force.

ARTICLE XV - WORK SCHEDULES

Section 15-1

The normal work schedule for all 56-hour personnel employees is an average 56 hours per week, working a 24-day work period. All scheduled time is to be considered as time worked.

Section 15-2

40-hour personnel will normally begin at 0800 hours each day and conclude the workday at 1700 hours with a one-hour lunch. 40-hour personnel flex time employees will begin the workday at 0700 hours each day and conclude the workday at 1800 hours with a one-hour lunch. Flex time schedule will be implemented at the option of the Fire Chief or designee.

Section 15-3

56-hour personnel will work a 2 on and 4 off schedule. The schedule will consist of working two consecutive 24-hour shifts and then being off duty four consecutive 24-hour shifts. This will be known as the 48/96 work schedule. The two consecutive 24-hour shifts will be known as a tour.

Section 15-4

56-hour personnel will begin their shift at 0700 hours and conclude their shift 24 hours later at 0700 hours. Lunch will begin at 1130 hours and end at 1300 hours. When 56-hour personnel work a full tour, they must be up, dressed and ready to perform their duties at 0800 hours at the start of their second shift. In the event that personnel are unable to sleep due to required performances of duties between 2200 to 0700 of the first shift of their tour, that employee may recover lost sleep by sleeping in that morning. This will be on an hour-for hour basis, example: personnel go out on a car fire at 2300 hours and are up for one hour and then they go out at 0400 hours for a grass fire and are up for two hours. 56-hour personnel may recover the three hours they lost by sleeping in until 1000. Personnel must be up and ready to perform their duties at the conclusion of any lost sleep time.

Section 15-5

When operating requirements or other needs cannot be met during regular working hours, employees may be given the opportunity to volunteer for overtime work assignments. All overtime work must receive the Fire Chief or designee's prior authorization. Overtime assignments will be distributed as outlined in the Out-of-Class Assignment and Filling of Overtime Positions policies. The Union is designated to administer the filling of overtime for those positions they represent.

Section 15-6

Emergency call back shall be for a minimum three hours worked. Employees will be expected to work the full time.

Section 15-7

Training Officer Overtime. It is agreed that the 40 hour Training Officer (T.O.), will not be able to work overtime on an engine unless it comes to a mandate and it's the T.O.'s day off. The T.O. must be cleared to work at the station of the mandate. The T.O. will not be mandated to work as an engine company captain.

ARTICLE XVI - GRIEVANCE PROCEDURE

Section 16-1

It is the intent and purpose of this article to provide for the presentation and adjustment of the employee grievances. The district and the union agree that employees in the bargaining unit shall have the right to use the following procedures to grieve matters involving the interpretation and application of specific provisions of this Memorandum of Understanding, or policy. "Work day", shall be defined as Monday through Friday 0700 to 1800 hours. A grievant may have a union representative present at all steps of the grievance process.

Step 1

When an employee has a grievance, he/she shall contact his immediate supervisor in an attempt to resolve the problem at the lowest level. At the request of the employee, a union representative shall be present. It is the intent of the district that union representation shall be provided expeditiously on the work day it is requested, when operational needs permit. Upon hearing the grieved subject matter, the District representative shall give an answer by the next work day, as described above. Grievances settled in the first step must not be of a precedent-setting nature, nor establish a precedent on any subject matter which may be binding on either party.

Step 2

If the grievance is not settled in step one, the grievant must submit his grievance in writing on the approved grievance form to his Battalion Chief within five (5) working days. The Battalion Chief shall respond in writing within five (5) working days. If the Battalion Chief fails to respond within the time frame, the grievant has the right to move to the next step.

Step 3

If the grievance is not settled at step 2, the grievant may present the grievance to the union at the next regularly scheduled union meeting to determine if the union will support the cause. The union or the grievant has a maximum of five (5) working days from the date of the union meeting to submit the grievance in writing to the Operations Chief. The Operations Chief shall render a decision thereon in writing within five (5) working days of receipt of the written grievance.

Step 4

If no agreement can be reached in Step 3, the grievance may be submitted to the Board of Directors Grievance Committee. The committee shall be comprised of a minimum of two Stanislaus Consolidated Fire Protection District Board Members. The grievant has a maximum of five (5) working days from receipt of the response from the Operations Chief to submit the grievance in writing to the Grievance Committee. The Grievance

Committee shall render a decision thereon in writing within five (5) working days of the receipt of the written grievance.

Step 5

If no agreement can be reached in Step 4, the grievance may be submitted to an Adjustment Board. The Adjustment Board shall be comprised of one (1) union representative, one (1) management representative and one (1) representative from the State Mediation and Conciliation Service. The State Mediation and Conciliation Service will be requested to send a list of at least five (5) qualified arbitrators. The Union and the District will mutually agree to select one of the arbitrators from the list. If an agreement is unable to be reached, each party shall alternately strike one name from the list and the last remaining name shall serve as arbitrator. The first party to strike a name shall be determined by the toss of a coin.

It shall be understood in disputes involving interpretation of the MOU, that the arbitrator will only interpret this Memorandum of Understanding and will not have the power to add to, delete from, or amend any part of this agreement. All fees and costs of the arbitrator and court reporter, if any, will be shared equally. The decision of the Adjustment Board shall be final and binding on all parties.

Section 16-2

Any of the time requirements in the above Steps 3 through 5 may, upon request of either party, be extended by mutual agreement.

Section 16-3

Any grievance must be filed promptly but in no event later than five (5) working days after the occurrence, or primary knowledge of, the event grieved or it shall be deemed to have been waived by the aggrieved party.

Vacation periods, authorized leaves of absence, holidays, FMLA and/or sickness will be excluded from the time limits as set forth

It is understood and agreed that in the event of failure on the part of the District to answer any grievance within the prescribed period of time set forth above, the Union shall have the right to appeal to the next step without a decision unless the time requirement has been extended by mutual agreement.

Section 16-4

It is recognized that the nature of the grievance may be such that its initiation at a step above Step 1 is appropriate. In such cases, the District and the Union may agree to grievance initiation at a higher step of this grievance procedure.

Section 16-5

For purposes of communication regarding Steps 2 through 5 of the grievance procedure, both parties/sides involved with the grievance will openly communicate the best methods for delivering and responding to the grievance. Every effort will be made to ensure the other party knows when a response has been sent, however; it is not the sender's responsibility to see that the response has been read within the time frame permitted. Failure to open, or read a response, does not extend the response period. Hand delivered, electronic mail, and/or USPS mail are accepted methods of delivery. Every effort should be made to ensure both sides understand the timeline(s) involved.

Section 16-6

Notification: A grievance shall be submitted in writing (following step one) and shall include, at a minimum:

1. Nature of the grievance
2. Date when the incident occurred.
3. Description of the incident
4. Rule or policy violated, and
5. Specific remedy sought by the employee(s).

Section 16-7

In the event that a grievance involves, or directly affects, an individual normally included in the response process of any of the steps, that individual shall recuse himself from the process and yield to either his counterpart (i.e., Battalion Chief to Battalion Chief), or to his supervisor (i.e., Fire Chief to Board of Directors Grievance Committee).

ARTICLE XVII - SPECIALTY PAY

Section 17-1

HAZARD PREMIUM -Specialty Teams Program

The District and the Union agree that those members who volunteer and have demonstrated proficiency for qualification and obtain the necessary certification/continuing education are eligible for consideration of appointment to the District approved Specialty Team(s) Members who have volunteered may be selected for the team and upon providing verification of the required training for compensation. Those employees who continue to renew their training and remain active members assigned to their respective team(s) shall be paid as part of the normal bi-weekly payroll process, and shall be considered PERSable income for retirement purposes as permitted by law. Team members shall be responsible for meeting all training hour requirements.

Stipends are as follows:

- First Team: \$1,050 Annual Stipend
(\$50 of which covers notification reimbursement)
- Second Team: \$500 additional

The District recognizes the following Teams:

- Haz-Mat
 - Swiftwater
- In exchange for annual stipend above, all team members would be required to receive messages as part of the team. Members who are trained and certified as a result of District funded/supported training will have a mandatory commitment of three years.
 - The Haz-Mat team shall have a minimum staffing level of one team member per shift. The Swiftwater team shall have a Minimum staffing level of 2 team members on duty at St. 24 & St. 26 per shift. Shift assignments shall occur at the regular bid cycle in accordance with section 19-1 of this MOU.

The current teams Maximums are as follows:

Haz-Mat: 3* Team Members
Swiftwater: 21* Team Members

- * Team members in excess of this number shall be grandfathered in until the number of team members drops below the cap.

Section 17-2

Paramedic Program

The District and L3399 agree to the following paramedic incentive program for all Ranks.

Twelve percent (12%) above the current salary structures for Firefighter, Engineer and Captain.

Employees that possess National Registry Paramedic Certification and currently receive \$225 per month as of Board approval of this MOU and maintain this certification will continue to receive this compensation for duration of their employment with District.

New paramedics must meet the following minimum requirements:

- Licensed by the state of California and accredited in Stanislaus County.
- Maintain all required Certifications (ACLS, PALS, PHTLS/ITLS)
- Must have completed the Districts fire academy and have been assigned to a shift.

Current employees who are currently licensed as paramedics must meet the above requirements and agree to a three-year minimum commitment to the paramedic program before receiving the incentive or finish out bid cycle unless there is a person to fill void, whichever is greater,.

The District will pay for all license, certification and accreditation fees that are required to maintain paramedic licensing and accreditation.

The District will provide opportunities for paramedics to obtain their CEU's both on and off duty. Off-duty CEU training must be approved by the District in advance and cannot be substituted for training that is offered on duty. Paramedics will be compensated at an overtime rate for attending trainings that are not part of their normal work schedule.

It is the responsibility of the employee to maintain all required licenses and accreditations.

Management will determine which Engine/Quint companies will be activated as paramedic units and the sequence of activations.

Two paramedics shall be assigned to each shift: one shall be required to bid the paramedic station and the second shall work at any other SCFPD station. All bids are by seniority. All vacancies will be pursuant Section 4-7 of the MOU.

When overtime is required to fill a paramedic vacancy on a paramedic company, off duty paramedics will be offered the overtime prior to moving any other on duty paramedic from another station to fill the vacancy and any ancillary moves needed to allow proper coverage.

-If available (unassigned), the "relief" person will be utilized to backfill the resulting station vacancy when any other paramedic is moved to fill a paramedic position at the paramedic station.

Paramedics may be moved from station to station or be mandated for overtime to maintain staffing of all paramedic companies. A separate paramedic mandate list will be created.

Prior to pursuing a transportation or community paramedic program, the District agrees to meet and confer with Local 3399.

Section 17-3

Training Officer

This position is a flexible 40-hour work schedule. 5% pay incentive to current salary.

Section 17-4

Additional Rescue Program(s)

The District agrees that, should these additional program(s) become fully operational during the term of this agreement, the contract would be reopened to discuss all related specialty pay.

ARTICLE XVIII - LEAVES OF ABSENCE

Section 18-1

Family Care Leave (FMLA)

The District shall comply with both State and Federal laws providing for employee leaves for family and medical care as regulated by the State of California Fair Employment and Housing Commission and the Federal Department of Labor.

Section 18-2

When and if the District reaches fifty (50) employees, family leave will provide that after completion of one full year of service (and having worked at least 1,250 hours during the twelve (12) months preceding the leave), an employee may take an unpaid family leave of up to twelve (12) weeks in a twelve (12) month period for the following covered events:

1. The birth, adoption or foster placement of a child;
2. The employee's own serious health condition; or
3. The serious health condition of the employee's child, parent or spouse

After a continuous absence of thirty (30) calendar days for any covered event described herein, the employee shall be placed on family leave. While on family leave, an employee may elect to utilize any accrued vacation, holiday or compensating time off. Accrued sick leave may only be used for the period of an employee's actual illness/injury or when authorized for the employee's care of a critically ill child, parent or spouse. While on family leave, the District shall continue to pay contributions towards the employee's health, dental and vision plan at the same rate it did while the employee was on active status unless the employee chooses to discontinue coverage. State law provides that family leave is separate and distinct from pregnancy disability leave. All Federal laws and guidelines must be followed regarding FMLA Leave.

Section 18-3

Pregnancy Disability Leave

A pregnant employee shall furnish her supervisor no later than the fourth month of pregnancy, a statement by the attending physician which indicates the estimated time of delivery. A pregnant employee is entitled to take a pregnancy disability leave for the portion of the pregnancy and the time following delivery during which the doctor determines she is disabled (not to exceed four months). Prior to that time, the employee

shall complete the necessary documents.

Section 18-4

Such an employee may elect to take accrued vacation, compensating time, sick leave or leave without pay during the period of disability. Reinstatement subsequent to pregnancy disability leave of absence shall be to the same classification from which leave was taken.

Section 18-5

Personal Leave

Eligible employees may request personal leave only after having completed the new hire probationary period. As soon as eligible employees become aware of the need for a personal leave of absence, they must request a leave from the Fire Chief or designee. Personal Leave is unpaid leave.

Section 18-6

Personal leave may be granted for a period of up to 14 calendar days annually. If this initial period of absence proves insufficient, consideration will be given to a written request for a single extension of no more than seven calendar days.

Section 18-7

Requests for personal leave will be subject to the Chief's discretion and be evaluated based on a number of factors, including anticipated work load requirements and staffing considerations during the proposed period of absence.

Section 18-8

Personal leaves will be subject to the terms, conditions, and limitations of the applicable plans. The District will continue to provide health insurance benefits for the full period of the approved personal leave.

Vacation, sick leave, and holiday benefits will not continue to accrue during the approved personal leave period.

Section 18-9

If an employee fails to report to work promptly at the expiration of the approved leave period, the District will assume the employee has resigned

Section 18-10

Military Leave

Any employee who is granted a military leave of absence to serve in the Armed Forces of the United States shall have his/her seniority continued as if the person has remained on the District payroll. The employee shall be reinstated from the military leave of absence at the same salary range that he/she would have been eligible to receive had he/she been on the job. Military leaves of absence will be governed by the provisions of the Military and Veterans Code of the State of California, Section 39 et seq. Military leaves of absence shall not be granted without the approved military orders identifying the deployment/assignment request.

ARTICLE XIX - STATION BIDDING /SHIFT ASSIGNMENT

Section 19-1

This bid process will be administered by the Union and governed by the guidelines of this agreement between the Union and Management.

Management shall retain its right to approve or deny any bid request taking into consideration the customer service and operational needs of the district. If said person is denied a bid request, management shall document in writing the reason(s) for the denial to said employee. No employee shall be unreasonably denied his/her request for shift or station bid.

Employees within the classification of Captain, Engineer and Firefighter shall be allowed to bid for *station and shift* assignments every two (2) years.

The bid shall take place the first week of November to coincide with the need to begin Annual Leave picks for the upcoming year soon after.

The bid process shall be administered in successive order of seniority (date of hire). This is only to include full time employment with this District.

The "rank order" of the bid process shall be Captain, Engineer and Firefighter

The administrator will be the Union President or his/her designee.

The administrator will be the person in charge of administering the bid.

Bi-annual Bid Process:

The bid process will begin promptly at 0900 hours on a pre-designated day at Station 22; the first week of November.

Each person shall have up to ten (10) minutes to respond to the pre-designated means of contact. At such time, you must make a choice or you will be skipped. All persons shall be notified of their turn to bid by the means designated on their primary contact as identified in Telestaff , unless otherwise specified prior to the bid process beginning. Multiple means of contact can be submitted to the facilitator only

Anyone that is unable to be contacted the day of the bid by any means will bear the responsibility to provide the facilitator a list of shift and station picks in order of

preference prior to the beginning of the bid.

If the facilitator cannot reach the person whose turn it is, within the ten (10) minute time frame, he/she will be skipped and will pick whenever they call in, but after the person you currently are attempting to contact.

Anyone out on a long-term comp. injury or long term disability will not be allowed to bid unless a *definitive* date of return is known and falls within this two (2) year bid. When said person returns to duty he/she shall assume the last bid position from the previous bid for the remainder of the current bid.

All bid selections are final.

Mid-bid Vacancy Process:

If a vacancy occurs during the two (2) year bid, the vacancy will be announced and posted for a period of 14 days, ending at 1700 hrs. on the 14th day. The person who signed up and is highest on the seniority list will get the first chance, and so on. With each move, it may create a new opening that would then need to be posted in the same manner.

It is agreed that if you accept a new bid position on another shift, you will forfeit any annual leave picks that conflict with the maximum amount of personnel already scheduled to be off on your new shift.

You shall be limited to only one (1) Mid-bid vacancy move, per bid cycle.

Persons that are promoted or demoted during the bid, will assume the last vacant position for the remainder of the current bid. These individuals will not forfeit their annual leave picks that were already approved by management.

All bid selections are final.

ARTICLE XX - STAFFING LEVELS

Section 20-1

Minimum Staffing –

There will be a minimum staffing level of 3 personnel at stations: 21, 22, 23, 24, 26. The District and the union understand that this does not negate management's right of developing staffing levels, but in fact reinforces the commitment to staff the stations in a safe manner.

Section 20-2

Station Coverage During Union Meetings - The District shall allow the union president or representative to move their engine to the station holding the meeting. Their station will be covered by an on-duty crew. The president or representative shall make prior notification to the Duty Chief, and the Duty Chief shall make the necessary arrangements of moving personnel, engines or providing coverage. The Duty Chief can make a determination that emergency situations or operational needs override the ability to provide coverage.

ARTICLE XXI - MEDICAL, DENTAL, VISION AND LIFE INSURANCE

Section 21-1

Medical, Dental, Vision

The District agrees to continue providing medical, dental and vision care coverage at no cost for employees and their eligible dependents. A cafeteria plan will be offered for enhanced medical/dental/vision options. District agrees to meet & confer prior to any benefit change, as well as to continuously work to find increased/differing levels of coverage.

Upon retirement, retirees will be eligible to participate in Medical, Dental and Vision plans sponsored by the District, provided that the retirees pay the entire premium for the selected plan, (the District pays nothing). Retirees are responsible for adhering to all rules and regulations regarding the offered plans.

For employees hired on or before July 1, 2017, upon retirement from District service or death while in District service, the District will contribute an amount equal to the value of 50% of the employee's unused sick leave accrual to a retiree health savings account to be used to reimburse the retiree's, or his or her eligible dependent's, expenses for

medical, dental and vision benefits pursuant to applicable plan documents, laws and regulations. The percentage in the preceding sentence will be reduced to 35% for employees hired on or after July 2, 2017 and on or before January 1, 2018, and to 25% for employees hired on or after January 2, 2018 and on or before January 1, 2020. This contribution will no longer be offered for employees hired after January 1, 2020. It is understood that this contribution shall not constitute a conversion of unused sick leave. Rather, unused sick leave shall be merely used as a variable in calculating the amount of contributions that the District will make to a retiree health savings account on behalf of eligible employees.

Section 21-2

Waiver of Medical Benefits

Should a permanent member be able to provide proof that they have on-going medical insurance through a spouse or domestic partner that is at a minimum equal to that provided by the District; they may elect to withdraw from the Fire District's medical plan. Employees withdrawing from the plan may elect to have 50% of the cost of the plan they were previously enrolled in paid as follows:

- A. Deferred compensation; or
- B. Cash Benefit - paid monthly as a cash benefit (cash benefits shall be subject to taxation)

If employee is not enrolled in one of the District's present plans, his compensation amount will be based on the average of all available HMO health plans.

To remain eligible for this benefit, employees must annually provide to the District proof of medical coverage. Should the employee at any time elect to exit or re-enter the District's health plan, they can only do so during an open enrollment period.

Section 21-3

Life Insurance

The District agrees to provide term life insurance for all represented personnel in the amount of \$100,000 at no cost to the employee.

ARTICLE XXII - STRESS COUNSELING

Section 22-1

The District has contracted for services for the employees for Counseling and Stress Debriefing. These services include employee counseling and Critical Incident Stress Debriefing (CISD) at the District's expense. Generally the employee may have three visits prior to referral to another program. Details for this program are available from management.

ARTICLE XXIII - DONATION OF ACCRUED LEAVE TIME

Section 23-1

Periodically the serious illness of a District employee has provoked a response for fellow employees seeking to be able to donate accrued annual leave time to their fellow employee (per Catastrophic sick leave policy). Personnel policy permits the transfer of annual leave credit for paid time off benefits, annual leave, upon the approval of the Fire Chief or designee, based on regular rate of pay of donor. No donated leave time will be allowed to be cashed out by the employee receiving the donated time.

23-2 Union Time Bank

Union Time Bank was developed to allow members to attend Union business without placing a financial burden upon the District. Union agrees to donate one hour of vacation time per month to the time bank from each of its members. Use of the time bank is established through District Policy (Local 3399 Firefighters Release Time Bank policy) with agreement of the Union.

ARTICLE XXIV - LONG-TERM DISABILITY INSURANCE

Section 24-1

The District agrees to pay the member's contribution to the California Association of Professional Firefighters Long-Term Disability Plan.

ARTICLE XXV - CENTRAL VALLEY RETIREE MEDICAL TRUST

Section 25-1

1. MONTHLY EMPLOYER CONTRIBUTION AMOUNT. The Stanislaus Consolidated Fire Protection District (hereafter, the "District") and the Local 3399 bargaining unit (hereafter, the "Association") agree that the District shall contribute an amount of \$100.00 per month per Association employee on a pre-tax basis to the Central Valley Retiree Medical Trust (hereafter, the "Trust") pursuant to the requirements in Section 2, "Remittance of Contributions" below. The monies contributed to the Trust fund shall only be used for retiree medical expenses (including health insurance premiums, health services, and medical supplies) and/or reasonable administrative expenses therefor. The employee shall not have the option to receive a cash payout of the employee contribution to the Trust in lieu of the transfer to the Trust.

2. REMITTANCE OF CONTRIBUTIONS. The District shall remit the above monthly contributions to the Trust for the duration of the Memorandum of Understanding. Those contributions shall be remitted monthly, in one aggregate transfer to the custodian of the Central Valley Retiree Medical Trust within 10 days. In addition, the District shall submit a monthly list of contributing employees to the Plan Administrator, Suzan Kolb at Vimly Benefit Solutions, 12121 Harbour Reach Dr., Ste 105, Mukilteo, WA 98275, Ph: (206) 859-2608, Email: skolb@vimly.com.

The District hereby acknowledges receipt of the Trust Agreement governing the Trust and will comply with rules set by the Trust Office in regard to reporting and remitting the required contributions set forth above.

ARTICLE XXVI - EXPOSURE REPORT SYSTEM

Section 26-1

The District agrees to enroll and cover the annual expense for all employees covered under this bargaining unit for the purpose of exposure tracking. The website [www.vaultexposuretracker.com] will be available to each member to track all exposures for each member. This is an independent tracking system for all hazard exposures, to maintain tracking for long term illness exposures.

ARTICLE XXVII - MEMORANDUM OF UNDERSTANDING CONCLUSION

Section 27-1

Appendices and Amendments - All appendices and amendments to this Memorandum shall be lettered, dated, and signed by the responsible parties and shall be subject to all provisions of this Memorandum.

Section 27-2

Savings Clause - If any provisions of this Memorandum or the application of such provisions should be rendered or declared invalid by any court action or by reason of existing or subsequently enacted legislation, the remaining parts or portions of this Memorandum shall remain in full force and effect.

Section 27-3

Merger or Consolidation - In the event the District shall contemplate merging or consolidating with another District or government agency, the District will meet and confer with the Union concerning the contemplated action and impact upon the union membership.

Section 27-4

Duration of Agreement - This Memorandum of Understanding shall be effective January 1, 2022 and shall remain in full force and effect through June 30, 2023.

Section 27-5

Negotiations Impasse Resolution - If the parties reach impasse during contract negotiations either side may request third party intervention through the State Mediation and Conciliation Service.

SIGNATURE PAGE

**For the Stanislaus Consolidated
Fire Protection District**

**For the Stanislaus Consolidated
Firefighters Union Local 3399**

| | |
|------------------------------------|-----------------------------------------|
| | |
| Jonathan Goulding, Board President | Shawn Ehrenberg, L3399 President |
| | |
| Charles Neal, Board Vice President | Zack Swanson, L3399 Vice President |
| | |
| Greg Bernardi, Director | Josh Leslie, L3399 Secretary/Negotiator |
| | |
| Steven Stanfield, Director | Mark Jacobs, L3399 Negotiator |
| | |
| Brandon Rivers, Director | Hendrik deWitte, L3399 Negotiator |

APPROVED AS TO FORM AND CONTENT:

Christopher J. Diaz, District Counsel

Date

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT

| Effective 1/1/2020 to 12/31/2020 | | | | | | | |
|----------------------------------|-------------------------------------|-----------|--------------|--------------|--------------|--------------|--------------|
| | | | Step A | Step B | Step C | Step D | Step E |
| 30 | Engineer (56 hr) | Hourly | \$ 21.74 | \$ 22.83 | \$ 23.98 | \$ 25.18 | \$ 26.44 |
| | Safety | Bi-Weekly | \$ 2,435.00 | \$ 2,556.95 | \$ 2,685.38 | \$ 2,820.30 | \$ 2,961.70 |
| | | Monthly | \$ 5,275.84 | \$ 5,540.06 | \$ 5,818.33 | \$ 6,110.65 | \$ 6,417.02 |
| | | Annual | \$ 63,310.12 | \$ 66,480.69 | \$ 69,819.90 | \$ 73,327.76 | \$ 77,004.27 |
| 30A | Engineer (40 hr)* | Hourly | \$ 31.23 | \$ 32.79 | \$ 34.44 | \$ 36.16 | \$ 37.97 |
| | Safety | Bi-Weekly | \$ 2,498.20 | \$ 2,623.30 | \$ 2,754.88 | \$ 2,892.95 | \$ 3,037.50 |
| | | Monthly | \$ 5,412.77 | \$ 5,683.81 | \$ 5,968.90 | \$ 6,268.05 | \$ 6,581.25 |
| | | Annual | \$ 64,953.23 | \$ 68,205.71 | \$ 71,626.83 | \$ 75,216.62 | \$ 78,975.03 |
| 30B | Engineer (40 hr Opt Out Option)* | Hourly | \$ 33.54 | \$ 35.22 | \$ 36.98 | \$ 38.84 | \$ 40.78 |
| | Safety | Bi-Weekly | \$ 2,683.53 | \$ 2,817.89 | \$ 2,958.74 | \$ 3,107.00 | \$ 3,262.67 |
| | | Monthly | \$ 5,814.31 | \$ 6,105.43 | \$ 6,410.60 | \$ 6,731.83 | \$ 7,069.13 |
| | | Annual | \$ 69,771.72 | \$ 73,265.13 | \$ 76,927.18 | \$ 80,781.97 | \$ 84,829.50 |
| 30C | Engineer/Paramedic (56 hr) | Hourly | \$ 24.35 | \$ 25.57 | \$ 26.85 | \$ 28.20 | \$ 29.62 |
| | Safety 12% higher | Bi-Weekly | \$ 2,727.21 | \$ 2,863.78 | \$ 3,007.63 | \$ 3,158.73 | \$ 3,317.11 |
| | Fully implemented | Monthly | \$ 5,908.94 | \$ 6,204.86 | \$ 6,516.52 | \$ 6,843.92 | \$ 7,187.07 |
| | | Annual | \$ 70,907.34 | \$ 74,458.37 | \$ 78,198.29 | \$ 82,127.09 | \$ 86,244.79 |
| 35 | Captain (56 hr) | Hourly | \$ 24.68 | \$ 25.92 | \$ 27.22 | \$ 28.59 | \$ 30.01 |
| | Safety | Bi-Weekly | \$ 2,764.52 | \$ 2,903.32 | \$ 3,048.62 | \$ 3,201.70 | \$ 3,361.27 |
| | | Monthly | \$ 5,989.78 | \$ 6,290.54 | \$ 6,605.35 | \$ 6,937.02 | \$ 7,282.74 |
| | | Annual | \$ 71,877.40 | \$ 75,486.44 | \$ 79,264.14 | \$ 83,244.22 | \$ 87,392.94 |
| 35A | Captain (40 hr)* | Hourly | \$ 35.47 | \$ 37.24 | \$ 39.10 | \$ 41.06 | \$ 43.11 |
| | Safety | Bi-Weekly | \$ 2,837.35 | \$ 2,979.12 | \$ 3,128.31 | \$ 3,284.91 | \$ 3,448.93 |
| | | Monthly | \$ 6,147.59 | \$ 6,454.77 | \$ 6,778.01 | \$ 7,117.31 | \$ 7,472.67 |
| | | Annual | \$ 73,771.07 | \$ 77,457.21 | \$ 81,336.10 | \$ 85,407.72 | \$ 89,672.08 |
| 35B | Training Captain (40 hr)* | Hourly | \$ 37.24 | \$ 39.10 | \$ 41.06 | \$ 43.11 | \$ 45.27 |
| | includes additional 5% stipend | Bi-Weekly | \$ 2,979.22 | \$ 3,128.08 | \$ 3,284.73 | \$ 3,449.16 | \$ 3,621.37 |
| | Safety | Monthly | \$ 6,454.97 | \$ 6,777.51 | \$ 7,116.91 | \$ 7,473.18 | \$ 7,846.31 |
| | = 35A plus 5% | Annual | \$ 77,459.62 | \$ 81,330.07 | \$ 85,402.90 | \$ 89,678.10 | \$ 94,155.69 |
| 35C | Captain (40 hr Opt Out Option)* | Hourly | \$ 38.06 | \$ 39.96 | \$ 41.96 | \$ 44.06 | \$ 46.26 |
| | Safety | Bi-Weekly | \$ 3,044.91 | \$ 3,196.88 | \$ 3,357.19 | \$ 3,524.91 | \$ 3,700.97 |
| | | Monthly | \$ 6,597.31 | \$ 6,926.58 | \$ 7,273.91 | \$ 7,637.30 | \$ 8,018.77 |
| | | Annual | \$ 79,167.78 | \$ 83,118.93 | \$ 87,286.92 | \$ 91,647.66 | \$ 96,225.22 |
| 35D | Captain/Paramedic (56 hr) | Hourly | \$ 27.65 | \$ 29.03 | \$ 30.49 | \$ 32.02 | \$ 33.61 |
| | Safety 12% higher | Bi-Weekly | \$ 3,096.26 | \$ 3,251.72 | \$ 3,414.46 | \$ 3,585.90 | \$ 3,764.62 |
| | Fully implemented | Monthly | \$ 6,708.56 | \$ 7,045.40 | \$ 7,397.99 | \$ 7,769.46 | \$ 8,156.67 |
| | | Annual | \$ 80,502.68 | \$ 84,544.82 | \$ 88,775.84 | \$ 93,233.52 | \$ 97,880.09 |
| 75 | Firefighter (56 hr) | Hourly | \$ 19.05 | \$ 20.00 | \$ 21.00 | \$ 22.05 | \$ 23.15 |
| | Safety | Bi-Weekly | \$ 2,134.03 | \$ 2,240.41 | \$ 2,351.98 | \$ 2,470.03 | \$ 2,593.27 |
| | | Monthly | \$ 4,623.74 | \$ 4,854.23 | \$ 5,095.95 | \$ 5,351.74 | \$ 5,618.76 |
| | | Annual | \$ 55,484.90 | \$ 58,250.71 | \$ 61,151.44 | \$ 64,220.82 | \$ 67,425.11 |
| 75A | Firefighter (40 hr)* | Hourly | \$ 27.37 | \$ 28.74 | \$ 30.17 | \$ 31.68 | \$ 33.27 |
| | Safety | Bi-Weekly | \$ 2,189.63 | \$ 2,298.98 | \$ 2,413.88 | \$ 2,534.34 | \$ 2,661.29 |
| | | Monthly | \$ 4,744.20 | \$ 4,981.11 | \$ 5,230.07 | \$ 5,491.07 | \$ 5,766.13 |
| | | Annual | \$ 56,930.44 | \$ 59,773.36 | \$ 62,760.82 | \$ 65,892.84 | \$ 69,193.51 |
| 75B | Firefighter (40 hr Opt Out Option)* | Hourly | \$ 29.40 | \$ 30.87 | \$ 32.41 | \$ 34.03 | \$ 35.73 |
| | Safety | Bi-Weekly | \$ 2,351.79 | \$ 2,469.48 | \$ 2,592.72 | \$ 2,722.45 | \$ 2,858.66 |
| | | Monthly | \$ 5,095.55 | \$ 5,350.53 | \$ 5,617.55 | \$ 5,898.63 | \$ 6,193.77 |
| | | Annual | \$ 61,146.62 | \$ 64,206.37 | \$ 67,410.66 | \$ 70,783.60 | \$ 74,325.19 |
| 75C | Firefighter/Paramedic (56 hr) | Hourly | \$ 21.34 | \$ 22.40 | \$ 23.52 | \$ 24.70 | \$ 25.93 |
| | Safety 12% higher | Bi-Weekly | \$ 2,390.12 | \$ 2,509.26 | \$ 2,634.22 | \$ 2,766.44 | \$ 2,904.47 |
| | Fully implemented | Monthly | \$ 5,178.59 | \$ 5,436.73 | \$ 5,707.47 | \$ 5,993.94 | \$ 6,293.01 |
| | | Annual | \$ 62,143.08 | \$ 65,240.79 | \$ 68,489.61 | \$ 71,927.32 | \$ 75,516.69 |

**STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Sick Leave Affidavit and Physician's Certification**

Sick leave benefits are detailed in the Memorandum of Understanding, Article 8. I hereby make request for sick leave pay for a period of ____ shift hours. My absence began on the ____ day of, 20____, Ended on the ____ day of _____, 20____, and was caused by illness of: Myself Spouse Dependent Child* other* _____ *Must meet criteria of MOU Article 8.

Any employee who makes or causes to be made any knowingly false or fraudulent material statement or material representation for the purpose of obtaining or denying benefits will be denied benefits received as a result of the false information, and subject to disciplinary action up to and including termination.

I certify that the above statement is true and correct.

Employee Signature Date

Duty/Ops Chief Signature Date

PHYSICIAN'S CERTIFICATION

This is to certify that I was the attending physician during the illness above described, and that to my knowledge the above statement of the cause of absence is true and correct.

Printed Name of Physician Address of Physician

Physician's Signature Phone Number Date

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT

OUTSIDE EMPLOYMENT NOTIFICATION

NAME _____

YEAR _____

Outside Employment Information

Name of Employer: _____

Number of hours per week/per month: _____

Schedule: _____

I understand that this outside employment will in no way interfere with my principal employment with the Stanislaus Consolidated Fire Protection District and is in keeping with the current MOU.

Signature: _____ *Date:* _____

Supervisor

I have reviewed this request for outside employment, and from the information submitted, this in no way interferes with the performance of duties of the position.

Signature: _____ *Date:* _____

Fire Chief

I concur with the assessment above and affirm that such outside employment will not jeopardize the service of the department.

Signature: _____ *Date:* _____



Memorandum of Understanding

Between

Stanislaus Consolidated Fire Protection District

And

Stanislaus Consolidated Fire Battalion Chiefs

January 1, 2022 – June 30, 2023

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Stanislaus Consolidated Fire Protection District

And

Stanislaus Consolidated Battalion Chiefs

Preamble

Parties To The Understanding

- A. This Memorandum of Understanding is between the Stanislaus Consolidated Fire Protection District, herein referred to as the “District,” and representative management employees of the District represented by themselves, hereinafter referred to as the “B/C’s.”

It is the purpose of this Memorandum to achieve and maintain harmonious relations between the District and the B/C’s, to provide for equitable and peaceful resolution of differences which may arise and to establish proper standards of wages, hours and other conditions of employment.

- B. This Memorandum is entered into pursuant to the provisions of “The Meyers-Milias-Brown Act” (Gov. Code Section 3500-3510) of the State of California, in that the District-B/C representatives noted herein did meet and confer in good faith and reached agreement on those matters within the scope of representation pursuant to applicable provisions of the “Act.”
- C. All rights, privileges, and working conditions enjoyed by the employees at the present time, which are not included in this Memorandum, shall remain in force and unaffected during the term on this Memorandum, unless changed by mutual consent.
- D. The B/C’s further agree that the Fire District employees covered within this Memorandum shall not abuse the benefits as outlined within this agreement.

Article I
Recognition

Section 1-1

The District recognized the B/C's as the exclusive bargaining agent for employees of the District who are in the following classifications:

Battalion Chief

Section 1-2

Non-Discrimination – The District and B/C's agree that the provisions of this Memorandum shall apply to all represented employees without discrimination because of an individual's race, military status, religion (creed), color, age, gender, gender expression, national origin, or disability or marital status or any other protected basis as defined by applicable Federal and State laws and regulations.

Section 1-3

For the purpose of the Memorandum of Understanding, the use of the masculine pronoun or any derivative thereof shall be applied as to include both male and female employees.

Section 1-4

The B/C's and the District, including their respective officers, agents, and representatives, agree not to discriminate by word, deed, or act, or to take any reprisals now or in the future for any nature against any employees, or threaten or coerce any employee because said employees is a B/C's member or is not a B/C's member, and does or does not engage in B/C's activities.

Section 1-5

Terms of Understanding – This Memorandum of Understanding embodies wages, hours, employee benefits and other terms and conditions of employment.

Article II

Rights of the District

Section 2-1

The District agrees in the exercise of the management functions to comply with the provisions of this Memorandum of Understanding and that the provisions of this clause shall not be used by the District for the purpose of discriminating against the B/C's or any of its members.

Section 2-2

Nothing in this Memorandum of Understanding is intended, nor shall it be construed, as denying or in any manner limiting the right of the District, in its judgment, to control and supervise all operations and direct all working forces, including, but not limited to, the right to select and hire, discharge suspend or discipline for just cause, classify, lay off, recall, promote, demote or transfer employees or relieve them from their duties, establish schedules, hours of work, shift assignment, maintain existing work rules and modification thereof as may be reasonable and necessary, and to do any and all things necessary to manage, control and administer its operation efficiently and economically.

Section 2-3

The B/C's recognize the need for the District to exercise its judgment in managing its operations, and agrees that the District shall have the right to regulate the use of all equipment and other property of the District, establish new, or close down stations, or departments thereof, or expand, reduce, alter or combine any job or department, operation or function, determine number and location of stations and the work to be done, methods or procedures used in performance of work, complement of employees needed or assigned to a particular function, and to maintain discipline among its employees.

Section 2-4

The District and B/C's representatives will "meet and confer," at times mutually agreed-upon by the parties for the purpose of discussing changes that impact this Memorandum of Understanding and are being contemplated by the District that may affect the employees.

Article III

Wages Rates and Step Advancements

Section 3-1

The District and B/C's agree to the following increases:

Effective 1/1/22 – 3% increase

Effective 1/1/23 – 2% increase

Section 3-2

Re-open Negotiations – In the event that the State of California enacts legislation that severely impacts the District's finances, both parties to this agreement agree to reopen the contract. In the event that new job classifications are created which should be covered by this bargaining unit, the parties agree to reopen the contract.

Section 3-3

The District will maintain at least a 20% differential between top step Captain and top step BC.

Article IV

Benefits and Other General Conditions

Section 4-1

Employee Medical Examinations – To ensure that employees are able to perform their duties safely, medical examinations may be required. After an offer has been made to an applicant entering a designated job category, a medical examination will be performed at the District's expense by a health professional of the District's choice. The offer of employment and assignment to duties is contingent upon satisfactory completion of the exam. Current employees may be required to take medical examinations to determine fitness for duty. Employees shall schedule their annual medical physicals and follow-up appointments for a normal day off so not to impact daily Fire District Operations. The employee shall be compensated with (4) hours of overtime or the actual time spent if exceeding (4) hours.

Section 4-2

Medical examinations required for the appropriate California driver's license will be paid by the District if the examination is done by the District's medical examiner.

Section 4-3

Outside Employment – Employees wishing to hold outside jobs must provide prior notification and submit a Secondary Employment Form (Exhibit G) annually. The outside activity shall not have an adverse impact on their job performance. All employees will be judged by the same continued satisfactory annual job evaluation for their classification; and will be subject to the District's scheduling demands, or emergency recalls, regardless of any outside work requirements.

If the District determines that an employee's outside work interferes with performance or ability to meet the requirements of the Districts which are in effect, the employee will be asked to terminate the outside employment if he/she wishes to remain with the District. The employee shall reserve the right to grieve the decision through the grievance procedure.

Outside employment that constitutes a conflict of interest is prohibited. District employees may not receive any income or material gain from individuals outside the District for materials produced or services rendered while performing their jobs.

Section 4-4

Step Increase Upon Promotion – Any employee who is promoted to a position in a class allocated to a higher salary range than the class of position which he/she currently occupied shall receive the nearest higher salary in the new salary range, which salary shall not be less than five percent more than his/her former salary. Provided, however, that in no case shall the increases salary be more than the top step in the new range. For purposes of further annual increases within the salary range, the probationary period and performance evaluations will be changed to the date when the promotion was effective.

Section 4-5

Out-of Grade Compensation

When the District Battalion Chiefs are appointed to complete the required assignments and duties during the temporary vacancy of the Deputy Chief or Fire Chief classification the District will compensate the employee(s) 7.5% out of class pay during normal work hours of the vacant position once the appointment reaches a minimum 8 hours. Once the appointment reaches the minimum 8 hours the employee will be compensated on an hour-per-hour basis from the beginning of his appointment. Temporary appointment of a Battalion Chief to fill the Fire Chief or Deputy Chief position, shall be due to a retirement, demotion, resignation, approved medical leave or similar other action that results in the temporary vacancy of these District Management positions. In no event may an out-of-class assignment exceed 900 hours per fiscal year without specific approval by the Fire

Chief (for the Acting Deputy Chief position) or the Board of Directors (for the Acting Fire Chief position).

The intent of this section is to ensure that employees are fairly compensated when the needs of the District require a formal out-of-class assignment. It is recognized that the Chief has sole discretion in selecting employees for any such assignment.

Section 4-6

DMV License Fees – DMV license fees (excluding Class C) required for performance of duties, shall be paid or reimbursed by the District. The District will not be liable for late fees not directly attributed to District action/inaction.

Section 4-7

Filling of Vacancies - When a vacancy occurs within the bargaining unit and there is an established eligibility list, the District shall fill that vacancy within 60 calendar days. When no list exist or in the case of new hires, the District shall endeavor to complete the process in 120 days. The parties recognize potential significant delays due to need for testing and 3rd party background checks. Additional time to fill vacancies may be mutually agreed upon.

The needs of the District and the impact to the remaining B/C's will be the determining priority when deciding when to fill a vacancy.

Section 4-8

Filling of Temporary Appointments

1. When the District makes a temporary appointment to the rank B/C, such temporary appointment shall be for a maximum period of 180 calendar days or less.
2. When the District makes a temporary appointment from the rank of B/C for a position outside of the confines of the B/C job description, such temporary appointment shall be for a maximum period of 180 calendar days or less.
3. Temporary appointments shall be filled from an existing promotional list if applicable. In the absence of such a list, the District will post a "Temporary Job Description" for the position and ask any qualified applicants from within the District to apply.
4. The "Temporary Job Description" shall list all pertinent information, e.g. work hours, job assignments, responsibilities, accountabilities, and salary (exempt or non-exempt).

Section 4-9

Emergency Coverage Pay

District Battalion Chiefs will receive time and half pay for any emergency incident coverage beyond their normal work hours. When Battalion Chiefs are required to cover the district, they will have the option to cover the district from their own residence unless otherwise directed by the Fire Chief or Deputy Fire Chief.

Section 4-10

Strike Team or Overhead Team Pay

Battalion chiefs who are called out of district as part of mutual aid assignments shall receive 1-1/2 time overtime up to the amount of the reimbursement, for all hours committed to the incident beyond their normal shift assignment hours. Battalion chiefs will receive normal base pay during their normal shift hours while committed to the mutual aid incident. Battalion Chiefs who are required to backfill for Battalion Chiefs assigned to Strike Team or incident generated coverage shall receive 1-1/2 overtime during the length of the required coverage.

Article V

Vacation

Section 5-1

Battalion Chiefs are eligible to earn and use vacation time described in this policy. Once accrued, vacation time becomes annual leave and is taken according to policy.

Staff employees – those that work 40-hour work week

Shift employees – those that work 56-hour work week

Vacation time and Holiday time are accrued on different schedules.

Section 5-2

There is no minimum charge against accumulated vacation leave. Vacation leave shall be compensated at the employee’s base rate of pay.

Section 5-3

Vacation Earning Schedule

The amount of paid vacation time employees receive each year increases with the length of their employment as shown in the following schedule. Rates of accrual are shown for both staff and shift employees.

| Years of Service | Staff Accrual | | | Shift Accrual | | |
|------------------|---------------|-------|------|---------------|-------|-------|
| | Days | Hours | Rate | Shifts | Hours | Rate |
| 0 to 5 years | 10.3 | 103 | 3.96 | 6 | 144 | 5.54 |
| 6 to 10 years | 13.7 | 137 | 5.27 | 8 | 192 | 7.39 |
| 11 to 15 years | 17.2 | 172 | 6.62 | 10 | 240 | 9.23 |
| 16 to 20 years | 22.3 | 223 | 8.58 | 13 | 312 | 12.00 |
| 21 and above | 24.0 | 240 | 9.23 | 14 | 336 | 12.92 |

Vacation Rate Accruals

| Vacation Rate Accruals | | | | |
|------------------------|-------------------|--------------------|--------------------|-------------------|
| Year of Hire | | | | |
| 1-5 Accrual Rate | 6-10 Accrual Rate | 11-15 Accrual Rate | 16-20 Accrual Rate | 21 + Accrual Rate |
| 1975 | 1980 | 1985 | 1990 | 1995 |
| 1976 | 1981 | 1986 | 1991 | 1996 |
| 1977 | 1982 | 1987 | 1992 | 1997 |
| 1978 | 1983 | 1988 | 1993 | 1998 |
| 1979 | 1984 | 1989 | 1994 | 1999 |
| 1980 | 1985 | 1990 | 1995 | 2000 |
| 1981 | 1986 | 1991 | 1996 | 2001 |
| 1982 | 1987 | 1992 | 1997 | 2002 |
| 1983 | 1988 | 1993 | 1998 | 2003 |
| 1984 | 1989 | 1994 | 1999 | 2004 |
| 1985 | 1990 | 1995 | 2000 | 2005 |
| 1986 | 1991 | 1996 | 2001 | 2006 |
| 1987 | 1992 | 1997 | 2002 | 2007 |
| 1988 | 1993 | 1998 | 2003 | 2008 |
| 1989 | 1994 | 1999 | 2004 | 2009 |
| 1990 | 1995 | 2000 | 2005 | 2010 |
| 1991 | 1996 | 2001 | 2006 | 2011 |
| 1992 | 1997 | 2002 | 2007 | 2012 |
| 1993 | 1998 | 2003 | 2008 | 2013 |
| 1994 | 1999 | 2004 | 2009 | 2014 |
| 1995 | 2000 | 2005 | 2010 | 2015 |
| 1996 | 2001 | 2006 | 2011 | 2016 |
| 1997 | 2002 | 2007 | 2012 | 2017 |
| 1998 | 2003 | 2008 | 2013 | 2018 |
| 1999 | 2004 | 2009 | 2014 | 2019 |
| 2000 | 2005 | 2010 | 2015 | 2020 |
| 2001 | 2006 | 2011 | 2016 | 2021 |
| 2002 | 2007 | 2012 | 2017 | 2022 |
| 2003 | 2008 | 2013 | 2018 | 2023 |
| 2004 | 2009 | 2014 | 2019 | 2024 |
| 2005 | 2010 | 2015 | 2020 | 2025 |
| 2006 | 2011 | 2016 | 2021 | 2026 |
| 2007 | 2012 | 2017 | 2022 | 2027 |
| 2008 | 2013 | 2018 | 2023 | 2028 |
| 2009 | 2014 | 2019 | 2024 | 2029 |
| 2010 | 2015 | 2020 | 2025 | 2030 |
| 2011 | 2016 | 2021 | 2026 | 2031 |
| 2012 | 2017 | 2022 | 2027 | 2032 |
| 2013 | 2018 | 2023 | 2028 | 2033 |

Note: Accrual rates are based on anniversary date.

Section 5-4 Cash out of vacation leave, see Section 7-2.

Article VI

Annual Leave

Section 6-1

All vacation leave and holiday leave for the calendar year will be granted on a proportional share, based on 26 pay periods per year. The annual maximum cap will be 600 hours for 40-hour Battalion Chiefs and 833 hours for 56-hour shift employees. Calculation for the cap will not include annual leave time accrued prior to consolidation (Old Bank).

Section 6-2

Any personal whose annual leave bank goes over the “cap” will meet with the Fire Chief or their designee and formulate a plan to reduce the bank below the “cap”. Employees whose annual leave bank is nearing the “cap” will make every effort to stay below the “cap”. Employees who are at or over the cap will still earn annual leave at their appropriate rate, as long as they meet with the Fire Chief or their designee to come up with a plan and abide by the plan for the reduction. Employees who are at or over the “cap” and have not met with either the Fire Chief or their designee to put a plan in place, or are not adhering to the plan, will no longer accrue vacation and holiday time until such time as the hours are brought back under the “cap”.

Section 6-3

All time credited through vacation will be termed “Vacation Leave”. All time credited through holiday accrual will be termed “Holiday Leave”. Both can be used toward voluntary time off. Scheduling of time off will be done per District policy. Leave shall not be unreasonably denied. However, emergency activity may cause interference. The District shall not cancel a pre-approved vacation for the purpose of avoiding overtime. No employee shall lose earned vacation leave time because of work urgency. If an employee has reached the maximum allowed unused balance, per Section 6-2.

Section 6-4

In the event that available annual leave is not used by the end of the benefit year, employees may carry over unused time forward to the next benefit year. Calculations of an employees’ accrual will be done per pay period by administrative personnel. However, it will be the responsibility of each employee to track and manage their annual leave to prevent cessation of accrual.

Section 6-5

Upon termination of employment, employees will be paid for unused annual leave that has been earned through the last day of work, at their regular hourly base rate of pay.

Article VII

Holidays

Section 7-1

The District will recognize the following holidays:

- New Year's Day (January 1)
- Martin Luther King Jr. Day (third Monday of January)
- Presidents Day (last Monday in February)
- Memorial Day (last Monday in May)
- Independence Day (July 4)
- Labor Day (first Monday in September)
- Veteran's Day (November 11)
- Thanksgiving Day (fourth Thursday in November)
- Christmas Day (December 25)

Each holiday will be at the rate of 24 hours or 216 hours annually for shift, and 17 hours or 154 hours annually for staff personnel. Accrual rates will be 8.31 hours for shift and 5.93 hours for staff personnel per pay period.

Section 7-2

An election opportunity will be held each year in June, at which time employees will have the opportunity to make an irrevocable election to cash-out vacation or holiday hours that are scheduled to accrue during July 1 through June 30 of the next fiscal year ("Accrual Period"). Employees may elect to cash out up to a maximum of 291 hours for 40-hour personnel or 408 hours for 56-hour personnel of vacation or holiday time that will accrue during the Accrual Period, paid at straight time. However, those employees electing to make a cash-out must elect to cash-out a minimum of 57 hours for 40-hour personnel or 81 hours for 56-hour personnel.

Employees may not elect to cash-out vacation or holidays that have already been accrued at the time of the election. An employee must submit a new election for every period in which he or she wishes to cash-out vacation or holiday hours accruing in a subsequent period. Due to IRS regulations, elections will not carry over from one period to the next. The election form will be made available in June by the HR Director.

The elected cash-out for the Accrual Period will be paid concurrently with the last pay date of the Accrual Period. If vacation and/or holiday hours that accrued during the Accrual Period are less than the amount elected by an employee, the District will adjust the election accordingly. Holiday pay that is cashed-out, no less frequently than once a year, in the same year in which it is earned shall be reported to CalPERS as special compensation pursuant to Section 571(a)(5) of Title 2 of the State of California Code of Regulations.

Special compensation items must meet the definitions listed in 571 (a) as well as the criteria listed in 571 (b) to be reported to CalPERS.

Section 7-3

Holiday Hour Opt Out Option

Permanently assigned 40 hour employees shall have an option to NOT earn holiday hours. If they choose this opt out option, they shall be entitled to a 7.4% increase in their base pay. Employees will not have the option to switch back and forth between the opt out option after making the selection. Any of the District’s recognized holidays listed in section 7-1 above, would require the employee to either, (a) work as normal (b) use any accrued leave bank. **See Exhibits “”A”” for current salary schedule information.

Article VIII

Sick Leave Benefits

Section 8-1

The District provides paid sick leave benefits to all eligible employees for periods of temporary absence due to non-occupational illnesses or injuries.

Section 8-2

For existing employees, hired before April 9, 2020, shift employees will accrue sick leave benefits at the rate of 18 hours per month, 40-hour personnel will accrue 12 hours per month. Accrual rates will be 8.31 per pay period for shift and 5.53 per pay period for 40-hour. All employees’ use of sick leave will be charged at the rate of 100 percent of actual time taken. Unused sick leave benefits will be allowed to accumulate.

For new employees to, District hire date after April 9, 2020, shall accrue sick leave as follows. 56-hour employees will accrue sick leave benefits at the rate of 11.2 hours per month, 40-hour employees will accrue at the rate of 8 hours per month. Accrual rates will be 5.17 per pay period for 56-hour personnel and 3.69 per pay period for 40-hour. All employees’ use of sick leave will be charged at the rate of 100 percent of actual time taken. Unused sick leave benefits will be allowed to accumulate.

| Existing employees | New hires |
|-------------------------|-----------------------------------|
| (Hired before 4/9/2020) | (Hired after 4/9/2020) |
| 56 Hour.....18 hour | 56 Hour11.2 Hours per month |
| 40 Hour.....12 hour | 40 Hour.....8 Hours per month |

Section 8-3

Paid sick leave can be used in minimum increments of an hour. Eligible employees may use sick leave benefits for an absence due to their own illness or injury or that of a family member as defined under Labor Code section 245.5 as it may from time to time be amended.

Section 8-4

Employees who are unable to report to work due to illness or injury must notify the Fire Chief or their designee at least one hour prior to the start of the employees scheduled tour of duty. It is the responsibility of the employee to keep the Operations Fire Chief or their designee informed as to a continued absence beyond the first day during a prolonged illness. The employee must notify the Fire Chief or their designee if it is the employee or an eligible family member that is ill or injury, per Section 8-3. The employee does not have to disclose the nature of the illness or injury.

Section 8-5

Sick leave hours are intended solely to provide income protection in the event of illness or injury and may not be used for any other absence.

Upon termination or departure from employment with the District (not resulting from retirement, death, the creation of a joint powers authority in which the District is a member, or the merger or consolidation of the District, etc.), 25% of unused sick leave shall be cashed out to the employee. Remaining unused sick leave shall be forfeited.

In the event the District enters into a joint powers agreement, merger, consolidation, etc. with another agency(cies) and, as a result, an employee is no longer employed by the District, the District and the Union agree to meet and confer for the purpose of addressing how then existing unused sick leave accruals (banks) shall be allocated. Subject to applicable laws, the District and Union's preference is that such sick leave shall be contributed to a retiree health savings account to be used to reimburse the cost of retiree health insurance or converted to additional service credit for retirement purposes.

Upon retirement from District service or death while in District service, the employee's unused sick leave accrual shall be converted to additional CalPERS service credit. If the conversion of an employee's unused sick leave to service credit would result in service credit in excess of the 90% ceiling for local safety members, only the amount of unused sick leave needed to reach the applicable ceiling will be certified to CalPERS. For employees hired on or before July 1, 2017, the remaining unused sick leave will be cashed out to the employee in amount not to exceed 25% of the value (calculated at the employee's hourly rate at the time of the cash-out). The percentage in the preceding sentence will be reduced to 20% for employees hired after July 1, 2017 and will be reduced to zero for employees hired on or after April 9, 2020.

Section 8-6

If an employee is ordered by a doctor to be off work, the employee shall obtain a written order from the doctor stating:

1. The date the medical leave is to start
2. The reason for the medical leave
3. The date the employee can return to work, or date of next scheduled visit

It shall be the employee's responsibility to ensure that the written medical leave form be delivered to Headquarters Station so that it, or a copy of it, is placed in their personnel file. This must be done prior to the next scheduled work shift. Shift personnel must also immediately notify the Fire Chief or their designee so that adjustments to staffing can be accomplished if needed.

Section 8-7

When the absence exceeds 40 hours for staff personnel or two (2) or more consecutive tours for shift personnel, the employee shall provide a completed Sick Leave Affidavit and Physician's Certification Form to the Fire Chief or their designee, with the physician indicating satisfactory proof of illness or injury. Certification of illness or injury will be required upon return to duty, as per policy. Failure to provide satisfactory certification of illness or injury in a timely manner will result in termination of said benefits for the time off.

An employee must submit a Sick Leave Affidavit and Physician's Certification Form, whenever sick leave surpasses two-hundred and eighty-eight (288) hours two-hundred and six (206) for 40-hour personnel in a fiscal year. The Fire Chief or their designee may waive the requirement to have a physician sign the form based on the circumstances surrounding the need for sick leave use. This waiver must be approved by the Fire Chief or their designee when calling in requesting sick leave use. The Sick Leave Affidavit and Physician's Certification will be required upon return to duty, as per policy. Failure to provide the Sick Leave Affidavit and Physician's Certification Form in a timely manner, will result in termination of said benefits for the time off.

Management has the right to require certification of illness or injury at any time from employees participating in a personnel improvement plan regarding attendance, or if a pattern of misuse is suspected.

Management will also take into consideration long-term illnesses or injuries affecting Sick Leave Affidavit and Physician's Certification Form requirements. The Fire Chief or their designee may waive the requirements to have a physician sign the form, based on the circumstances surrounding the need for the sick leave use and the long term illness or injury. This waiver must be approved when calling in requesting sick leave use.

All expenses regarding the Sick Leave Affidavit and Physician's Certification will be the employee's responsibility.

Any employee who makes or causes to be made any knowingly false or fraudulent material statement or material representation for the purpose of obtaining or denying benefits will be denied benefits received as a result of the false information, and will be subject to disciplinary action up to and including termination.

Article IX

Retirement

Section 9-1

The District has contracted with the California Public Employees Retirement System (CalPERS) to provide retirement benefits for District employees. The District has amended its contract with CalPERS to reflect the provision of the 3% @ 50 retirement program. These benefits shall remain unchanged for all employees hired prior to January 1, 2013. Effective the first full pay period following April 9, 2020 employees who are classified by CalPERS as Classic employees agree to a cost share of an additional three percent (3%) for a total contribution of 12%. The employee member contribution is 9%. An additional cost sharing pension contribution of three percent (3%) shall initially be implemented outside of a CalPERS contract amendment as authorized by Government Code Section 20516(f). As soon as administratively feasible the District shall implement a PERS contract amendment to reflect the additional three percent (3%) cost share agreement, for a total member contribution of 12%. This pension contribution shall extend beyond the expiration of this MOU and shall constitute the status quo ante for all future negotiations. Should the District reach agreement with Local 3399 or any other current or future Classic Safety CalPERS member after April 9, 2020 and that agreement provides for a CalPERS employee contribution less than currently paid by the B/Cs, the B/Cs contribution rate shall be equal to the amount paid by Local 3399 or any other current or future Classic Safety CalPERS member.

Employees hired on or after January 1, 2013 who are deemed “new members” by CalPERS are subject to the Public Employees’ Pension Reform Act of 2013 (PEPRA), including the 2.7% at 57 retirement formula and a mandatory employee contribution equal to 50% of normal costs as determined by CalPERS on an annual basis. However, employees hired on or after January 1, 2013 who are deemed classic members by CalPERS are subject to the same retirement benefits available to employees hired prior to January 1, 2013.

Other amendments in the District’s CalPERS contract include the fourth level of 1959 survivor benefits pursuant to Government Code Section 21574, and the one-year final compensation period pursuant to Government Code Section 20042. However, employees deemed “new members” by CalPERS are subject to a three year final compensation period pursuant to Government Code Section 7522.32.

The District has also amended its CalPERS contract to add provisions pursuant to Government Code Section 20965, which provides for the conversion of unused sick leave to additional service credit, at no additional cost to employees. Under the District’s CalPERS contract, 8 hours of unused sick leave equals one workday and 2000 hours equals 1 year of service credit.

An employee may also elect to purchase up to four years of service credit for any active military or merchant marine service performed prior to employment with the District as outlined in Government Code Section 21024. Employees may be eligible for other opportunities to purchase service credit through CalPERS associated with prior service. Interested employees should contact CalPERS for more information.

Section 9-2 Deferred Compensation Plan

The District shall provide for a deferred compensation plan pursuant to Section 457(b) of the Internal Revenue Code pursuant to which employees shall be permitted to voluntarily defer a portion of his or her compensation, subject to the provisions of Section 457(b) of the Internal Revenue Code,

Article X

Bereavement Leave

Section 10-1

If an employee wishes to take time off due to the death of an immediate family member, the employee must notify the Fire Chief or their designee immediately.

Up to three consecutive shifts or 72 hours per event for shift personnel and five days or 40 hours per event for staff personnel; of paid bereavement leave will be provided to eligible regular full-time employees, excepting workers compensation leave.

An employee may, with the Fire Chief or their designee's approval, have bereavement leave extended as necessary, with appropriate use of accrued leave time.

Section 10-2

The District defines an immediate family member as the employee's spouse, domestic partner (as registered with the State), parent, child, sibling; the employee's spouse's parent, child, or sibling; the employee's child's spouse; grandparents or grandchildren. Special consideration will also be given to any other person whose association with the employee was similar to any of the above relationships.

Article XI

Rights of the Employees

Section 11-1

The District and the B/C's agree that nothing in this Memorandum of Understanding is intended to deny the B/C's or its represented members of any applicable rights or privileges granted under Federal, State, County, District or Local law.

Article XII

Education

Section 12-1

This section applies to all *fire service* related educational tracks which may include, but not limited to, Chief Officer certification, Executive Fire Officer Program, Associates, Bachelors and Masters accredited classes.

Each January all Battalion Chiefs shall meet separately with the Fire Chief or their designee to identify the individual's educational goals for the upcoming calendar year. The Fire Chief or their designee will evaluate the content of the educational track to ensure it meets the intent of the District to willingly support education that mutually benefits the District and the individual. Other educational opportunities presented throughout the year will be evaluated by the Deputy Chief to ensure mutual benefits. Each Battalion Chief must submit an education plan annually.

The District agrees to cover *approved* educational opportunity by incurring the cost of tuition, capped at \$800.00 per year, for lodging, incidentals and daily per diem meals as authorized by the State of California and found within the following web address:

(<http://www.calhr.ca.gov/employees/pages/travel-reimbursements.aspx>). In turn, the student agrees to reimburse the District all incurred costs for early withdraw, unsuccessful completion or expulsion from the class. The employee must arrange his/her own time off.

District education reimbursement limited to a total of \$800.00 per employee per year for section 12-1. There shall be no additional educational reimbursements.

Section 12-2

The District and the Battalion Chiefs agree to the following educational incentive program.

Education Incentive Plan is as follows: (Only one is applicable)

| | |
|----------------------------------|---------------------|
| CSFM Chief Officer Certification | 2.5% of base pay or |
| AA/AS Degree | 2.5% of base pay or |
| BA/BS Degree | 5% of base pay or |
| Master's Degree | 5% of base pay or |

To receive the education incentive the employee must provide a copy of the CSFM Chief Officer Certification and/or a copy of the degree from an accredited college to the District. A conformation letter will be sent to the employee confirming the date when the incentive will become effective.

Any dispute arising from the accreditation determination will be decided between a panel consisting of one member from management, a representative from the Battalion Chiefs and a representative from the SCFPD Board of Directors.

All education incentives are to be paid as part of the normal bi-weekly payroll process and shall be considered PERSable income for retirement purposes as permitted by the law.

Section 12-3

The parties agree that off duty voluntary attendance at non-required training courses, for the purpose of individual career advancement shall not be counted as work time, even though the District may pay for all or part of such training.

Section 12-4

Strike Team Leader

BC's must have taken the Task Force/Strike Team Leader All Risk S-330 AR Course and have applied to open their Strike Team Leader Task Book by the end of their probationary year within the position.

Emergency Medical Technician (EMT)

Battalion Chiefs must maintain current EMT qualifications as set forth by the governing agency.

Article XIII

Uniform Allowance

Section 13-1

The Battalion Chiefs shall receive a uniform allowance of \$1,500.00 per fiscal year. The allowance will be disbursed as a bi-weekly allowance of \$57.69 paid per pay period and received each pay day.

The purpose of this allowance is to fund the purchase and maintenance of those items required to maintain compliance with the District's uniform policy.

All new hires from outside the District will be allocated \$500.00 for the purpose of purchasing required uniforms and appropriate accessories on their first pay check. Beginning with their second pay check they will start receiving the \$57.69 stipend. Uniform allowance is considered PERSable and appropriate deductions for retirements shall occur.

Section 13-2

The District will replace wildland safety boots when damaged on duty or on emergency situations.

Section 13-3

The items required to maintain compliance with the District's uniform policy may be changed during the duration of this MOU with approval from the Fire Chief and the B/C's.

Section 13-4

The District will provide the following items, one time, at no cost to the membership:

Class A jackets new style long model 1370dn

Class C Shirts BDU style shirt: 5.11 TDU long sleeve only #72002-724 or #72054-724 Dark Navy

Class C repel belt NFPA approved belt CMC #202422 or current equivalent.

Article XIV

Seniority & Layoffs

Section 14-1

Management seniority starts at the promotion/hire date to the job classification. Seniority for management positions will always be from date of appointment or time in the position/classification. For layoff purposes, employee's seniority will be based on the amount of total continuous service with the District in a full-time position. Those employees employed at the time of consolidation are credited with seniority from the agency at the time of consolidation. In an affected seniority progression line, that employee with the least total continuous service shall be first separated.

Written Notice- Written notice of layoff shall be served on affected employees in person or by certified letter mailed to the last address on file with the Administration Division. Notice will be served or mailed at least 21 calendar days prior to the effective date of the separation. Notice shall be deemed served when given in person or upon return of delivery receipt or receipt showing attempted delivery.

Section 14-2

For a period of one year from the effective date of layoff, no regular position in the affected classification in the department involved shall be filled without first providing employees possessing rights to re-employment with an opportunity to be rehired. Re-employment lists shall be in inverse order of lay-off with the most senior employee from amongst those laid-off rehired first. Such re-employment would be at the same salary step or the salary range assigned such classification and with the same seniority as the employee had earned at the time of lay-off. Benefits paid out at the time of separation such as vacation or sick leave may be bought back at the employee's expense.

Written notice of the re-employment opportunity shall be sent by certified mail to the last known address of the former employee. The former employee shall have 14 calendar days to respond to the notice. This time period will commence upon the District's notification of receipt of certified or registered mail notification.

Section 14-3

Whenever in the judgment of the Board of Directors, it becomes necessary in the interest of the economy or the necessity for a position to no longer exist, the Board of Directors may abolish a position of classification, and if necessary, reduce personnel by laying off employees without the filing of disciplinary charges and without granting the employee(s) the right of appeal except as accorded in these provisions.

In reducing the number of employees, the order of separation shall be based on seniority as herein specified. Seniority will be based on the current seniority list.

Section 14-4

Employees in the same classification shall be separated by seniority with the least senior employee being laid off first. There will not be any ties in seniority. If more than one person is hired at the same time, then a lottery method will be used to determine seniority. The following are the different types of appointments and the layoffs of personnel shall be in this order.

1. Probationary
2. Regular Full-Time

Section 14-5

Seniority will be based on the current seniority list. The District will meet and confer with the B/C's over the impact of a reduction in force.

Article XV

Work Schedules

Section 15-1

The normal work schedule for all shift employees is an average 56 hours per week, working a 24-day work cycle. All scheduled time is to be considered as time worked. BC's may be assigned to a 56 hour or 40 hour work schedule.

Section 15-2

Staff employees normal work schedule is a 40-hour week. Employee's will normally begin at 0800 hours each day and conclude the workday at 1700 hours with a one-hour lunch. Staff flex-time employees will begin the workday at 0700 hours each day and conclude the workday at 1800 hours

with a one-hour lunch. **Flex-time** schedule will be implemented and sustained at the option of the Fire Chief or their designee.

Section 15-3

Shift personnel will work 2 on and 4 off schedule. The schedule will consist of working on consecutive 24-hour shifts and then being off duty four consecutive 24-hour shifts. This will be known as the 48/96 work schedule. The two consecutive 24-hour shifts worked will be known as a tour.

Section 15-4

Shift personnel will begin their shift at 0700 hours and conclude their shift 24 hours later at 0700 hours. Lunch will begin at 1130 hours and end at 1300 hours. When shift personnel work a full tour, they must be up, dressed and ready to perform their duties at 0800 hours at the start of their second shift.

Section 15-5

When operating requirements or other needs cannot be met during regular working hours, employees may be expected to work the additional time needed to complete the assignment. The Fire Chief may approve overtime for some work assignments. All overtime work must receive the Fire Chief's or their designee's prior authorization. The B/C's are designee's to administer the filling of overtime for those positions they represent.

Section 15-6

B/C's will receive time and half pay for all hours worked above the normal assigned work schedule. This includes strike team and overhead assignments for both in-county and out-of-county responses.

Article XVI

Grievance Procedure

Section 16-1

It is the intent and purpose of this Article to provide for the presentation and adjustment of employee grievances. The District and the B/C's agree that employees in the bargaining unit shall have the right to use the following procedures to grieve matters involving the interpretation and application of specific provisions of this Memorandum of Understanding. "Working day" shall be defined as Monday through Friday 0700 hours to 1800 hours. A grievant may have a representative present at any step of the grievance process.

Step 1

When an employee has a grievance, he/she shall contact the Supervisor in an attempt to resolve the

problem. At the request of the employee, the B/C's representative shall be present. It is the intent of the District that B/C's representation be provided expeditiously during the work day it is requested when the needs of the operation permits. The District representative shall give an answer by the next regularly scheduled work day. Grievances settled in the first step shall not be precedent-settings with respect to the immediate grievance or to any other grievances nor in any manner establish a precedent or any subject matter which is binding on either party.

Step 2

If the grievance is not settled at Step 1, the grievant must submit the grievance in writing to the Fire Chief or their designee within five (5) working days. The Fire Chief or their designee shall respond with a written answer within (5) working days. If the Fire Chief or their designee does not respond within the time frame, the grievant shall have the right to proceed to the next step.

Step 3

If no agreement can be reached in Step 2, the grievance may be submitted to the Board of Directors Grievance Committee. The committee will be comprised of up to two Stanislaus Consolidated Fire Protection District Board Members. The grievant has a maximum of five (5) working days from receipt of the response from the Fire Chief or their designee to submit the grievance in writing to the Grievance Committee. The Grievance Committee shall render a decision thereon in writing within five (5) working days of the receipt of the writing grievance.

Step 4

If no agreement can be reached in Step 3, the grievance may be submitted in an Adjustment Board. The Adjustment Board shall be comprised of the (1) B/C's representative, one (1) management representative and one (1) representative from the State Mediation and Conciliation Service. The State Mediation and Conciliation Service will be requested to send list of at least five (5) qualified arbitrators. The B/C's and the District will mutually agree to select one of the arbitrators from the list. If an agreement is unable to be reached, each party shall alternately strike one name from the list and the last remaining name shall serve as arbitrator. The first party to strike a name shall be determined by toss of a coin. It shall be understood in disputes involving interpretation of the MOU, that the arbitrator will only interpret this Memorandum of Understanding and will not have the power to add to, delete from, or amend any part of this agreement. All fees and costs of the arbitrator and court reporter, if any, will be shared equally. The decision of the Adjustment Board shall be final and binding on all parties.

Section 16-2

Any of the time requirements in the above Steps 2 through 4 may, upon request of either party, be extended by mutual agreement.

Section 16-3

Any grievance must be filed promptly but in no event later than five (5) working days after the occurrence of the event grieved or it shall be deemed to have been waived by the aggrieved party, provided however:

1. Such five (5) day working period may be extended for a period not to exceed ten (10) working days upon mutual agreement.
2. No claim shall be made for retroactive adjustment of any grievance prior to five (5) working days from the date of filing the grievance.

Time limits herein provided may be extended by mutual agreement between the parties. Vacation periods, authorized leaves of absence, holidays, FMLA and/or sickness will be excluded from the time limits as set forth.

It is understood and agreed that in the event of failure on the part of the District to answer any grievance within the prescribed period of time set forth above, the B/C's shall have the right to appeal to the next step without a decision unless the time requirement has been extended by mutual agreement.

Section 16-4

It is recognized that the nature of the grievance may be such that its initiation at a step above Step 1 is appropriate. In such cases, the District and the B/C's may agree to grievance initiation at a higher step of this grievance procedures.

Section 16-5

For purposes of communication regarding Steps 2 through 4 of the grievance procedure, both parties/sides involved with the grievance will openly communicate the best methods for delivering and responding to the grievance. Every effort will be made to ensure the other party knows when a response has been sent. Every effort should be made to ensure both sides understand the timeline(s) involved. Examples are e-mail, federal mail system, hand delivery, etc. followed up with a page, phone call or face-to-face of the response being sent.

Section 16-6

Notification: A grievance shall be submitted in writing and shall include, at a minimum:

1. Nature of the grievance
2. Date when the incident occurred
3. Description of the incident
4. Rule or policy violated, and
5. Specific remedy sought by the employee(s)

Article XVII

Specialty Pay

Section 17-1

Hazard Premium-Specialty Team Program

The District and the B/C's agree that those members who volunteer and have demonstrated proficiency for qualification and obtain the necessary certification/continuing education, are eligible for consideration of appointment to the District Specialty Team(s). Members who have volunteered may be selected for the team and upon providing verification of the required training will be eligible for compensation. Those employees who continue to renew their training and remain active members assigned to their respective team(s) shall be paid as part of the normal bi-weekly payroll process and shall be considered PERSable income for retirement purposes as permitted by law. Team members shall be responsible for meeting all training hour requirements.

Stipends are as follows:

- First Team: \$1,000 Stipend
- Second Team: \$500 additional Stipend

The District recognizes the following teams:

- Hazardous Materials
- Swiftwater

The current Specialty Team maximums are as follows:

- Hazardous Materials: 15 Team Members
- Swiftwater: 40 Team Members

Hazardous Materials team members will receive an additional \$50,000 in term life insurance.

Section 17-2

Technical Rescue Program(s)

The District agrees that should an additional program(s) become fully operational during the term of this agreement, the contract would be reopened to discuss related specialty pay.

Section 17-3

Specialty Team Incentive (2007 Addendum)

Battalion Chiefs who obtain and maintain current certifications for district or county based specialty teams shall be compensated to current stipends and packages as labor team members. Battalion

Chiefs will be held to the same certification and training standards as counter-part members as well as being held responsible to maintain current qualifications to remain on specialized teams.

Members to these teams shall be on a voluntary basis and shall not impede with day to day performance of the District Battalion Chief and their duties.

Article XVII

Leaves of Absence

Section 18-1

Family Care Leave (FMLA)

The District shall comply with both State and Federal laws providing for employee leaves for family and medical care as regulated by the State of California Fair Employment and Housing Commission and the Federal Department of Labor.

Section 18-2

When and if the District reaches fifty (50) employees, family leave will provide that after completion of one full year of service (and having worked at least 1,250 hours during the twelve (12) months preceding the leave), an employee may take an unpaid family leave of up to twelve (12) weeks in a twelve (12) month period for the following covered events:

1. The birth, adoption or foster placement of a child;
2. The employee's own serious health condition; or
3. The serious health condition of the employee's child, parent or spouse

After a continuous absence of thirty (30) calendar days for any covered event described herein, the employee shall be placed on family leave. While on family leave, an employee may elect to utilize any accrued vacation, holiday or compensating time off. Accrued sick leave may only be used for the period of an employee's actual illness/injury or when authorized for the employee's care of a critically ill child, parent or spouse. While on family leave, the District shall continue to pay contributions towards the employee's health, dental and vision plan at the same rate it did while the employee was on active status unless the employee chooses to discontinue coverage. State law provides that family leave is separate and distinct from pregnancy disability leave. All Federal laws and guidelines must be followed regarding FMLA Leave. District Policy/Procedure will detail the regulations set forth regarding appropriate utilization and documentation of FMLA.

Effective January 1, 2018, the District currently provides up to twelve (12) weeks of unpaid parental leave to eligible employees to bond with a new child within one year of the child's birth, adoption or foster care placement. Eligible employees are those that who have completed one full year of service (and having worked at least 1,250 hours during the twelve (12) months preceding the leave). This leave does not apply to those employees covered by FMLA or CFRA leave (which applies if the

District employees more than 50 employees and provides similar bonding leave benefits). Employees should refer to the District's New Parent Leave Act policy for specifics about this bonding leave.

Section 18-3

Pregnancy Disability Leave

The District also provides pregnancy disability leave and accommodations in accordance with state law. In general terms, a pregnant employee is entitled to take a pregnancy disability leave for the portion of the pregnancy and the time following delivery during which the doctor determines she is disabled (not to exceed four months). Employees should refer to the District's Pregnancy Disability Leave policy for specifics.

Section 18-4

Such an employee may elect to take accrued vacation, compensation time, sick leave or leave without pay during the period of disability. Reinstatement subsequent to pregnancy disability leave of absence shall be to the same classification from which leave was taken.

Section 18-5

Personal Leave

Eligible employees may request personal leave only after having completed the new hire probationary period. As soon as eligible employees become aware of the need for personal leave of absence, they must request a leave from the Fire Chief or their designee. Personal leave is unpaid leave.

Section 18-6

Personal leave may be granted for a period of up to 14 calendar days annually. If this initial period of absence proves insufficient, consideration will be given to a written request for a single extension of no more than seven calendar days.

Section 18-7

Requests for personal leave will be subject to the Fire Chief's discretion and will be evaluated based on a number of factors, including anticipated work load requirements and staffing consideration's during the proposed period of absence.

Section 18-8

Personal leaves will be subject to the terms, conditions, and limitations of the application plans. The District will continue to provide health insurance benefits for the full period of the approved personal leave.

Vacation, sick leave, and holiday benefits will not continue to accrue during the approved personal leave period.

Section 18-9

If an employee fails to report to work promptly at the expiration of the approved leave period, the District will assume the employee has resigned.

Section 18-10

Military Leave

Any employee who is granted a military leave of absence to serve in the Armed Forces of the United States shall have his/her seniority continued as if the person has remained on the District payroll. The employee shall be reinstated from the military leave of absence at the same salary range that he/she would have been eligible to receive had he/she been on the job. Military leaves of absence will be governed by the provisions of the Military and Veterans Code of the State of California, Section 39 et seq and the federal Uniformed Services Employment and Reemployment Rights Act (USERRA).

Article XIX

Shift Assignment

Section 19-1

Employees within a classification shall be assigned to a shift at the Fire Chief's Discretion.

Article XX

Staffing Levels

Section 20-1

Daily Staffing

There will be a minimum staffing level of one Duty Chief on-duty each day. The Battalion Chiefs are primary for fulfilling this responsibility; however the position may be filled by another Chief Officer or an "acting" position. The District and the B/C's understand that this does not negate management's right of developing staffing levels, but in fact reinforces the commitment to staff the District in a safe manner.

Article XXI

Medical, Dental, Vision and Life Insurance

Section 21-1

Medical, Dental, Vision

The District agrees to continue providing medical, dental and vision care coverage at no cost for employees and their eligible dependents. A cafeteria plan will be offered for enhanced medical/dental/vision options. District agrees to meet & confer prior to any benefit change, as well as to continuously work to find increased/differing levels of coverage.

Upon retirement, retirees will be eligible to participate in Medical, Dental and Vision plans sponsored by the District, provided that the retirees pay the entire premium for the selected plan, (the District pays nothing). Retirees are responsible for adhering to all rules and regulations regarding the offered plans.

For employees hired on or before July 1, 2017, upon retirement from District service or death while in District service, the District will contribute an amount equal to the value of 50% of the employee's unused sick leave accrual to a retiree health savings account to be used to reimburse the retiree's, or his or her eligible dependent's, expenses for medical, dental and vision benefits pursuant to applicable plan documents, laws and regulations. The percentage in the preceding sentence will be reduced to 35% for employees hired on or after July 2, 2017 and on or before January 1, 2018, and to 25% for employees hired on or after January 2, 2018 and on or before January 1, 2020. This contribution will no longer be offered for employees hired after January 1, 2020. It is understood that this contribution shall not constitute a conversion of unused sick leave. Rather, unused sick leave shall be merely used as a variable in calculating the amount of contributions that the District will make to a retiree health savings account on behalf of eligible employees.

Section 21-2

Waiver of Medical Benefits

Should a permanent member be able to provide proof that they have on-going medical insurance through a spouse or domestic partner that is at a minimum equal to that provided by the District, they may elect to withdraw from the Fire District's medical plan. Employees withdrawing from the plan may elect to have 50% of the cost of the lowest plan to District provides at no cost to the employee paid bi-weekly as a cash benefit (cash benefits shall be subject to taxation).

To remain eligible for this benefit, employees must annually provide to the District proof of medical coverage through another employer (e.g. spouse's or parent's employer). Should the employee at any time elect to exit or re-enter the District's health plan, they can only do so during an open enrollment period or qualifying event.

Section 21-3

Life Insurance

The District agrees to provide term life insurance for all represented personnel in the amount of \$100,000.00 at no cost to the employee.,

Note that employer provided group term life insurance in excess of \$50,000 for employees is considered by the Internal Revenue Service to be a benefit that is taxable as income. The Internal Revenue Code requires employers to calculate taxable income for employees that receive more than \$50,000 in term life coverage, which must be reported on the employee's W-2 form.

Section 21-4

Medical Exams

BC's shall schedule their annual medical physical for a normal day off, thus they are to be compensated with (4) hours of overtime or the actual time spend if exceeding (4) hours.

Section 21-5

CENTRAL VALLEY RETIREE MEDICAL TRUST

MONTHLY EMPLOYER CONTRIBUTION AMOUNT. The Stanislaus Consolidated Fire Protection District (hereafter, the "District") and the Battalion Chiefs bargaining unit agree that the District shall contribute an amount of \$100.00 per month per Battalion Chief employee on a pre-tax basis to the Central Valley Retiree Medical Trust (hereafter, the "Trust") pursuant to the requirements in Section 2, "Remittance of Contributions" below. The monies contributed to the Trust fund shall only be used for retiree medical expenses (including health insurance premiums, health services, and medical supplies) and/or reasonable administrative expenses therefor. The employee shall not have the option to receive a cash payout of the employee contribution to the Trust in lieu of the transfer to the Trust.

REMITTANCE OF CONTRIBUTIONS. The District shall remit the above monthly contributions to the Trust for the duration of the Memorandum of Understanding. Those contributions shall be remitted monthly, in one aggregate transfer to the custodian of the Central Valley Retiree Medical Trust within 10 days. In addition, the District shall submit a monthly list of contribution employees to the Plan Administrator, Delta Health Systems, P.O. Box. 2487. Stockton, CA 95201 Fax (209) 940-5255, Email: aaguirre@deltafund.com.

This District hereby acknowledges receipts of the Trust Agreement governing the Trust and will comply with rules set by the Trust Office in regard to reporting and remitting the required contributions set forth above.

Article XXII

Stress Counseling (Employee Assistance Program)

Section 22-1

The District has contracted for services for the employees for Counseling and Stress Debriefing. These services include employee counseling and Critical Incident Stress Debriefing (CISD) at the District's expense. Generally the employee may have three visits prior to referral to another program. Details for this program are available from management.

Article XXIII

Donation of Accrued Leave Time

Section 23-1

Periodically the serious illness of a District employee has provoked a response for fellow employees seeking to be able to donate accrued annual leave time to their fellow employee. Personnel policy permits the transfer of hours credit for paid time off benefits, annual leave, upon the approval of the Fire Chief of designee, on an hour-for-hour basis, regardless of salary differences. No donated leave time will be allowed to be cashed out by the employee receiving the donated time.

Article XXIV

Long-Term Disability Insurance

Section 24-1

The District agrees to pay the member's contribution to the California Association of Professional Firefighters Long-Term Disability Plan.

Article XXV

Executive Development

Section 25-1

The District agrees to an annual stipend of \$500.00 for executive development. These funds may be used to purchase equipment or services to enhance their ability to perform their duties. In order to qualify for the funds a receipt must accompany a purchase request form and be approved by the Fire Chief.

Section 25-2

Members

The District will pay annual membership fees to the International Associations of Fire Chiefs and California Associations of Fire Chiefs.

Article XXVI

Management Leave

Effective July 1, 2022 Battalion Chiefs are eligible to earn and use 72 hours of Management Leave annually. Employees shall receive management leave in recognition of the numerous e-mail and telephone interruptions on off days. Management leave shall be accrued at a rate of 72 hours annually based on fiscal calendar year. Such leave shall be posted on July 1st each year.

Employees promoted with less than 12 months service in the unit as of July 1 shall accrue management leave on a prorated basis. Management leave has no cash value and does not carry over from year to year.

Article XXVII

Memorandum of Understanding Conclusion

Section 27-1

Exhibits and Amendments- All Exhibits and amendments to this Memorandum shall be lettered, dated, and sighted by the responsible parties and shall be subject to all provisions of this Memorandum.

Section 27-2

Savings Clause- If any provisions of this Memorandum or the application of such provisions should be rendered or declared invalid by any court action or by reason of existing or subsequently enacted legislation, the remaining parts or portions of this Memorandum shall remain in full force and effect.

Section 27-3

Merger or Consolidation – In the event the District shall contemplate merging or consolidation with another District or government agency, the District will meet and confer with the B/C's concerning the contemplated action and impact upon the their membership.

Section 27-4

Duration of Agreement- This Memorandum of Understanding shall be effective January 1, 2020 and shall remain in full force and effect through December 31, 2021. It shall automatically be renewed

from year to year thereafter unless either party has notified the other in writing, at least thirty (30) days prior to the expiration date of the Memorandum of Understanding and gives the other party notice of its desire to change or modify the terms and provisions of this agreement.

Section 27-5

Negotiations Impasse Resolution- If the parties reach impasse during contract negotiations either side may request third party intervention through the State Mediation and Conciliation Service. Incurred fees shall be paid equally by both parties.

SIGNATURE PAGE

For the Stanislaus Consolidated Fire
Protection District

For the Stanislaus Battalion Chiefs'

Jonathan Goulding, Board President

Eric DeHart, Battalion Chief

Charles Neal, Vice President

Clinton Bray, Battalion Chief

Greg Bernardi, Director

Vacant Battalion Chief)

Brandon Rivers, Director

(Vacant Battalion Chief)

Steven Stanfield, Director

APPROVED AS TO FORM AND CONSENT

Christopher Diaz, District Counsel

Date

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT

Effective 1/1/2022 to 12/31/2023

| | | Step A | Step B | Step C | Step D | Step E | |
|-----|-----------------------------------------|-----------|-------------|--------------|--------------|--------------|--------------|
| 41 | Battalion Chief (56 hr) | Hourly | \$ 30.43 | \$31.95 | \$33.55 | \$35.23 | \$37.00 |
| | | Bi-Weekly | \$3,408.58 | \$3,578.76 | \$3,757.76 | \$3,945.58 | \$4,143.49 |
| | | Monthly | \$7,385.26 | \$7,753.98 | \$8,141.81 | \$8,548.76 | \$8,977.57 |
| | | Annual | \$88,623.11 | \$93,047.71 | \$97,701.73 | \$102,585.18 | \$107,730.82 |
| 41A | Battalion Chief (40 hr)* | Hourly | \$43.73 | \$45.93 | \$48.23 | \$50.64 | \$ 53.17 |
| | | Bi-Weekly | \$3,498.58 | \$3,674.56 | \$3,858.24 | \$4,050.93 | \$4,253.52 |
| | | Monthly | \$7,580.26 | \$7,961.55 | \$8,359.53 | \$8,777.02 | \$9,215.97 |
| | | Annual | \$90,963.17 | \$95,538.59 | \$100,314.35 | \$105,324.22 | \$110,591.59 |
| 41B | Battalion Chief (40 hr Opt Out Option)* | Hourly | \$46.99 | \$49.34 | \$51.81 | \$54.40 | \$57.12 |
| | | Bi-Weekly | \$3,759.20 | \$3,947.38 | \$4,144.57 | \$4,351.67 | \$4,569.57 |
| | | Monthly | \$8,144.93 | \$8,552.67 | \$8,979.91 | \$9,428.61 | \$9,900.73 |
| | | Annual | \$97,739.18 | \$102,632.00 | \$107,758.92 | \$113,143.35 | \$118,808.71 |

EXHIBIT A

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT

OUTSIDE EMPLOYMENT NOTIFICATION

NAME _____

YEAR _____

Outside Employment Information

Name of Employer: _____

Number of hours per week/per month: _____

Schedule: _____

I understand that this outside employment will in no way interfere with my principal employment with the Stanislaus Consolidated Fire Protection District and is in keeping with the current MOU.

Signature: _____ *Date:* _____

Supervisor

I have reviewed this request for outside employment, and from the information submitted, this in no way interferes with the performance of duties of the position.

Signature: _____ *Date:* _____

Fire Chief

I concur with the assessment above and affirm that such outside employment will not jeopardize the service of the department.

Signature: _____ *Date:* _____

EMS Stats for June 1, 2022 - June 30, 2022

| | |
|----------------|-----|
| Total EMS Runs | 366 |
| | |
| ALS Ambulance | 340 |
| BLS Ambulance | 5 |
| Non-Applicable | 15 |
| Other | 6 |

Total

*** Notes the typr of ambulance that arrived on scene of our EMS incidents***

2022 Summary By Station

| Month | Fire 100 | Reture/ Explosion 200 | EMS/ Rescue 300 | Hazardous Condition 400 | Service Call 500 | Good Intent 600 |
|--------------|------------|--------------------------|--------------------|-------------------------------|---------------------|--------------------|
| Jan-22 | 24 | 0 | 386 | 6 | 42 | 45 |
| Feb-22 | 33 | 0 | 253 | 4 | 29 | 39 |
| Mar-22 | 28 | 0 | 321 | 8 | 32 | 52 |
| Apr-22 | 23 | 1 | 279 | 10 | 33 | 53 |
| May-22 | 35 | 1 | 277 | 2 | 29 | 61 |
| Jun-22 | 34 | 1 | 301 | 4 | 40 | 64 |
| Jul-22 | | | | | | |
| Aug-22 | | | | | | |
| Sep-22 | | | | | | |
| Oct-22 | | | | | | |
| Nov-22 | | | | | | |
| Dec-22 | | | | | | |
| TOTAL | 177 | 3 | 1817 | 34 | 205 | 314 |

2022 Total Summary By Apparatus

| Month | Fire 100 | Reture/ Explosion 200 | EMS/ Rescue 300 | Hazardous Condition 400 | Service Call 500 | Good Intent 600 |
|--------------|------------|--------------------------|--------------------|-------------------------------|---------------------|--------------------|
| Jan-22 | 50 | 0 | 468 | 8 | 47 | 81 |
| Feb-22 | 92 | 0 | 320 | 8 | 37 | 84 |
| Mar-22 | 63 | 0 | 382 | 17 | 38 | 89 |
| Apr-22 | 60 | 2 | 337 | 18 | 42 | 70 |
| May-22 | 120 | 1 | 354 | 6 | 35 | 142 |
| Jun-22 | 124 | 2 | 384 | 9 | 52 | 143 |
| Jul-22 | | | | | | |
| Aug-22 | | | | | | |
| Sep-22 | | | | | | |
| Oct-22 | | | | | | |
| Nov-22 | | | | | | |
| Dec-22 | | | | | | |
| TOTAL | 509 | 5 | 2245 | 66 | 251 | 609 |

2022 Admin Totals (Chief, BC, Training)

| Month | Fire 100 | Reture/ Explosion 200 | EMS/ Rescue 300 | Hazardous Condition 400 | Service Call 500 | Good Intent 600 |
|--------------|----------|--------------------------|--------------------|-------------------------------|---------------------|--------------------|
| Jan-22 | 11 | 0 | 25 | 3 | 1 | 8 |
| Feb-22 | 19 | 0 | 18 | 2 | 1 | 11 |
| Mar-22 | 13 | 0 | 25 | 2 | 2 | 6 |
| Apr-22 | 20 | 0 | 21 | 5 | 0 | 5 |
| May-22 | 29 | 0 | 25 | 0 | 0 | 20 |
| Jun-22 | 41 | 0 | 20 | 1 | 1 | 22 |
| Jul-22 | | | | | | |
| Aug-22 | | | | | | |
| Sep-22 | | | | | | |
| Oct-22 | | | | | | |
| Nov-22 | | | | | | |
| Dec-22 | | | | | | |
| TOTAL | 133 | 0 | 134 | 13 | 5 | 72 |

| False Call 700 | Severe Weather 800 | Other 900 | Shift Totals |
|----------------|--------------------|-----------|--------------|
| 23 | 0 | 2 | 528 |
| 19 | 0 | 0 | 377 |
| 22 | 0 | 0 | 463 |
| 22 | 0 | 0 | 421 |
| 17 | 0 | 1 | 423 |
| 20 | 0 | 1 | 465 |
| | | | 0 |
| | | | 0 |
| | | | 0 |
| | | | 0 |
| | | | 0 |
| | | | 0 |
| 123 | 0 | 4 | 2677 |



| False Call 700 | Severe Weather 800 | Other 900 | Shift Totals |
|----------------|--------------------|-----------|--------------|
| 27 | 0 | 2 | 683 |
| 26 | 0 | 0 | 567 |
| 25 | 0 | 0 | 614 |
| 25 | 0 | 0 | 554 |
| 23 | 0 | 2 | 683 |
| 30 | 0 | 2 | 746 |
| | | | 0 |
| | | | 0 |
| | | | 0 |
| | | | 0 |
| | | | 0 |
| | | | 0 |
| 156 | 0 | 6 | 3847 |



| False Call 700 | Severe Weather 800 | Other 900 | Shift Totals |
|----------------|--------------------|-----------|--------------|
| 2 | 0 | 0 | 50 |
| 1 | 0 | 0 | 52 |
| 0 | 0 | 0 | 48 |
| 2 | 0 | 0 | 53 |
| 3 | 0 | 0 | 77 |
| 1 | 0 | 1 | 87 |
| | | | 0 |
| | | | 0 |
| | | | 0 |
| | | | 0 |
| | | | 0 |
| | | | 0 |
| 9 | 0 | 1 | 367 |

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

Report Date Range: May 1 - May 31, 2022

| Fire 100 | Return/ Explosion 200 | EMS/ Rescue 300 | Hazardous Condition 400 | Service Call 500 | Good Intent 600 |
|----------|--------------------------|--------------------|-------------------------------|---------------------|--------------------|
|----------|--------------------------|--------------------|-------------------------------|---------------------|--------------------|

| Station 21 (Airport) | | | | | | |
|----------------------|----------|----------|-----------|----------|----------|-----------|
| Shift A | 4 | 0 | 19 | 0 | 1 | 4 |
| Shift B | 2 | 0 | 15 | 0 | 1 | 3 |
| Shift C | 3 | 0 | 21 | 1 | 3 | 3 |
| Total | 9 | 0 | 55 | 1 | 5 | 10 |

| Station 22 (Empire) | | | | | | |
|---------------------|----------|----------|-----------|----------|----------|-----------|
| Shift A | 2 | 0 | 14 | 0 | 2 | 5 |
| Shift B | 0 | 0 | 14 | 0 | 1 | 5 |
| Shift C | 2 | 0 | 21 | 0 | 1 | 1 |
| Total | 4 | 0 | 49 | 0 | 4 | 11 |

| Station 23 (Fruityard) | | | | | | |
|------------------------|----------|----------|-----------|----------|----------|----------|
| Shift A | 1 | 0 | 3 | 0 | 0 | 1 |
| Shift B | 1 | 0 | 9 | 0 | 2 | 0 |
| Shift C | 1 | 0 | 6 | 0 | 1 | 2 |
| Total | 3 | 0 | 18 | 0 | 3 | 3 |

| Station 24 (Waterford) | | | | | | |
|------------------------|----------|----------|-----------|----------|----------|-----------|
| Shift A | 2 | 0 | 19 | 0 | 3 | 7 |
| Shift B | 5 | 0 | 10 | 0 | 2 | 3 |
| Shift C | 2 | 0 | 22 | 0 | 1 | 4 |
| Total | 9 | 0 | 51 | 0 | 6 | 14 |

| Station 25 (La Grange) | | | | | | |
|------------------------|----------|----------|----------|----------|----------|----------|
| Shift A | 4 | 0 | 1 | 0 | 0 | 1 |
| Shift B | 1 | 0 | 1 | 0 | 0 | 2 |
| Shift C | 0 | 0 | 3 | 0 | 0 | 1 |
| Total | 5 | 0 | 5 | 0 | 0 | 4 |

| Station 26 (Riverbank) | | | | | | |
|------------------------|----------|----------|-----------|----------|-----------|-----------|
| Shift A | 1 | 0 | 36 | 0 | 6 | 9 |
| Shift B | 2 | 1 | 35 | 0 | 0 | 7 |
| Shift C | 2 | 0 | 28 | 1 | 5 | 3 |
| Total | 5 | 1 | 99 | 1 | 11 | 19 |

District Totals

35

1

277

2

29

61

| False Call 700 | Severe Weather 800 | Other 900 | Shift Totals |
|----------------|--------------------|-----------|--------------|
|----------------|--------------------|-----------|--------------|

| | | | |
|---|---|---|----|
| 0 | 0 | 1 | 29 |
| 0 | 0 | 0 | 21 |
| 2 | 0 | 0 | 33 |
| 2 | 0 | 1 | 83 |

| | | | |
|----|---|---|----|
| 2 | 0 | 0 | 25 |
| 1 | 0 | 0 | 21 |
| 7 | 0 | 0 | 32 |
| 10 | 0 | 0 | 78 |

| | | | |
|---|---|---|----|
| 0 | 0 | 0 | 5 |
| 0 | 0 | 0 | 12 |
| 1 | 0 | 0 | 11 |
| 1 | 0 | 0 | 28 |

| | | | |
|---|---|---|----|
| 0 | 0 | 0 | 31 |
| 0 | 0 | 0 | 20 |
| 0 | 0 | 0 | 29 |
| 0 | 0 | 0 | 80 |

| | | | |
|---|---|---|----|
| 0 | 0 | 0 | 6 |
| 0 | 0 | 0 | 4 |
| 0 | 0 | 0 | 4 |
| 0 | 0 | 0 | 14 |

| | | | |
|---|---|---|-----|
| 2 | 0 | 0 | 54 |
| 2 | 0 | 0 | 47 |
| 0 | 0 | 0 | 39 |
| 4 | 0 | 0 | 140 |

17

0

1

423

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

Report Date Range: May 1 - May 31, 2022

| Fire 100 | Reture/ Explosion 200 | EMS/ Rescue 300 | Hazardous Condition 400 | Service Call 500 | Good Intent 600 |
|----------|--------------------------|--------------------|-------------------------------|---------------------|--------------------|
|----------|--------------------------|--------------------|-------------------------------|---------------------|--------------------|

| Station 21 (Airport) | | | | | | |
|----------------------|-----------|----------|-----------|----------|----------|-----------|
| Shift A | 17 | 0 | 33 | 0 | 2 | 8 |
| Shift B | 11 | 0 | 25 | 1 | 2 | 16 |
| Shift C | 18 | 0 | 36 | 2 | 4 | 9 |
| Total | 46 | 0 | 94 | 3 | 8 | 33 |

| Station 22 (Empire) | | | | | | |
|---------------------|-----------|----------|-----------|----------|----------|-----------|
| Shift A | 8 | 0 | 20 | 1 | 2 | 14 |
| Shift B | 11 | 0 | 17 | 0 | 1 | 13 |
| Shift C | 7 | 0 | 21 | 1 | 2 | 6 |
| Total | 26 | 0 | 58 | 2 | 5 | 33 |

| Station 23 (Fruit Yard) | | | | | | |
|-------------------------|-----------|----------|-----------|----------|----------|-----------|
| Shift A | 8 | 0 | 13 | 0 | 0 | 7 |
| Shift B | 9 | 0 | 14 | 0 | 3 | 4 |
| Shift C | 2 | 0 | 13 | 0 | 1 | 5 |
| Total | 19 | 0 | 40 | 0 | 4 | 16 |

| Station 24 (Waterford) | | | | | | |
|------------------------|-----------|----------|-----------|----------|----------|-----------|
| Shift A | 6 | 0 | 18 | 0 | 3 | 10 |
| Shift B | 7 | 0 | 11 | 0 | 2 | 5 |
| Shift C | 3 | 0 | 27 | 0 | 1 | 8 |
| Total | 16 | 0 | 56 | 0 | 6 | 23 |

| Station 26 (Riverbank) | | | | | | |
|------------------------|-----------|----------|------------|----------|-----------|-----------|
| Shift A | 3 | 0 | 40 | 0 | 6 | 16 |
| Shift B | 6 | 1 | 35 | 0 | 2 | 15 |
| Shift C | 4 | 0 | 31 | 1 | 4 | 6 |
| Total | 13 | 1 | 106 | 1 | 12 | 37 |

District Totals

| | | | | | |
|-----|---|-----|---|----|-----|
| 120 | 1 | 354 | 6 | 35 | 142 |
|-----|---|-----|---|----|-----|

| False Call 700 | Severe Weather 800 | Other 900 | Shift Totals |
|----------------|--------------------|-----------|--------------|
|----------------|--------------------|-----------|--------------|

| | | | |
|---|---|---|-----|
| | | | |
| 1 | 0 | 1 | 62 |
| 2 | 0 | 0 | 57 |
| 2 | 0 | 0 | 71 |
| 5 | 0 | 1 | 190 |

| | | | |
|----|---|---|-----|
| | | | |
| 4 | 0 | 1 | 50 |
| 1 | 0 | 0 | 43 |
| 7 | 0 | 0 | 44 |
| 12 | 0 | 1 | 137 |

| | | | |
|---|---|---|----|
| | | | |
| 0 | 0 | 0 | 28 |
| 0 | 0 | 0 | 30 |
| 2 | 0 | 0 | 23 |
| 2 | 0 | 0 | 81 |

| | | | |
|---|---|---|-----|
| | | | |
| 0 | 0 | 0 | 37 |
| 0 | 0 | 0 | 25 |
| 0 | 0 | 0 | 39 |
| 0 | 0 | 0 | 101 |

| | | | |
|---|---|---|-----|
| | | | |
| 2 | 0 | 0 | 67 |
| 2 | 0 | 0 | 61 |
| 0 | 0 | 0 | 46 |
| 4 | 0 | 0 | 174 |

23 0 2 683

May Monthly **Admin Response** Summary by Shift

Report Date Range: May 1 - May 31, 2022

| | Fire 100 | Reture/ Explosion 200 | EMS/ Rescue 300 | Hazardous Condition 400 | Service Call 500 | Good Intent 600 |
|--|----------|--------------------------|--------------------|-------------------------------|---------------------|--------------------|
|--|----------|--------------------------|--------------------|-------------------------------|---------------------|--------------------|

Battalion 2

| | | | | | | |
|----------------|----|---|----|---|---|----|
| Shift A | 10 | 0 | 9 | 0 | 0 | 11 |
| Shift B | 11 | 0 | 6 | 0 | 0 | 5 |
| Shift C | 7 | 0 | 9 | 0 | 0 | 4 |
| Total | 28 | 0 | 24 | 0 | 0 | 20 |

Battalion 202

| | | | | | | |
|----------------|---|---|---|---|---|---|
| Shift A | 1 | 0 | 0 | 0 | 0 | 0 |
| Shift B | 0 | 0 | 0 | 0 | 0 | 0 |
| Shift C | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 1 | 0 | 0 | 0 | 0 | 0 |

Battalion 203

| | | | | | | |
|----------------|---|---|---|---|---|---|
| Shift A | 0 | 0 | 0 | 0 | 0 | 0 |
| Shift B | 0 | 0 | 0 | 0 | 0 | 0 |
| Shift C | 1 | 0 | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | 0 | 0 | 0 |

Training 3

| | | | | | | |
|----------------|---|---|---|---|---|---|
| Shift A | 0 | 0 | 0 | 0 | 0 | 0 |
| Shift B | 0 | 0 | 0 | 0 | 0 | 0 |
| Shift C | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | 0 | 0 | 0 |

Chief 1

| | | | | | | |
|----------------|---|---|---|---|---|---|
| Shift A | 0 | 0 | 0 | 0 | 0 | 0 |
| Shift B | 0 | 0 | 0 | 0 | 0 | 0 |
| Shift C | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | 0 | 0 | 0 |

Prevention 1

| | | | | | | |
|----------------|---|---|---|---|---|---|
| Shift A | 0 | 0 | 0 | 0 | 0 | 0 |
| Shift B | 0 | 0 | 0 | 0 | 0 | 0 |
| Shift C | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | 0 | 0 | 0 |

District Total

29

0

24

0

0

20

| False Call 700 | Severe Weather 800 | Other 900 | Shift Totals |
|----------------|--------------------|-----------|--------------|
|----------------|--------------------|-----------|--------------|

| | | | |
|---|---|---|----|
| 1 | 0 | 0 | 31 |
| 0 | 0 | 0 | 22 |
| 2 | 0 | 0 | 22 |
| 3 | 0 | 0 | 75 |

| | | | |
|---|---|---|---|
| 0 | 0 | 0 | 1 |
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 1 |

| | | | |
|---|---|---|---|
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 |

| | | | |
|---|---|---|---|
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 |

| | | | |
|---|---|---|---|
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 |

| | | | |
|---|---|---|---|
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 |

3

0

0

76

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

Report Date Range: June 1 - June 30, 2022

| Fire 100 | Return/ Explosion 200 | EMS/ Rescue 300 | Hazardous Condition 400 | Service Call 500 | Good Intent 600 |
|----------|--------------------------|--------------------|-------------------------------|---------------------|--------------------|
|----------|--------------------------|--------------------|-------------------------------|---------------------|--------------------|

| Station 21 (Airport) | | | | | | |
|----------------------|-----------|----------|-----------|----------|----------|-----------|
| Shift A | 4 | 0 | 23 | 0 | 2 | 6 |
| Shift B | 3 | 0 | 22 | 0 | 3 | 7 |
| Shift C | 3 | 0 | 19 | 0 | 4 | 4 |
| Total | 10 | 0 | 64 | 0 | 9 | 17 |

| Station 22 (Empire) | | | | | | |
|---------------------|----------|----------|-----------|----------|----------|-----------|
| Shift A | 1 | 0 | 15 | 0 | 1 | 4 |
| Shift B | 2 | 0 | 13 | 0 | 2 | 4 |
| Shift C | 3 | 0 | 23 | 0 | 5 | 3 |
| Total | 6 | 0 | 51 | 0 | 8 | 11 |

| Station 23 (Fruityard) | | | | | | |
|------------------------|----------|----------|----------|----------|----------|----------|
| Shift A | 2 | 0 | 2 | 0 | 0 | 0 |
| Shift B | 2 | 0 | 2 | 0 | 0 | 2 |
| Shift C | 2 | 0 | 2 | 0 | 1 | 0 |
| Total | 6 | 0 | 6 | 0 | 1 | 2 |

| Station 24 (Waterford) | | | | | | |
|------------------------|----------|----------|-----------|----------|----------|-----------|
| Shift A | 0 | 0 | 27 | 0 | 1 | 5 |
| Shift B | 1 | 0 | 24 | 0 | 3 | 4 |
| Shift C | 2 | 0 | 20 | 1 | 4 | 6 |
| Total | 3 | 0 | 71 | 1 | 8 | 15 |

| Station 25 (La Grange) | | | | | | |
|------------------------|----------|----------|----------|----------|----------|----------|
| Shift A | 0 | 0 | 1 | 0 | 0 | 2 |
| Shift B | 0 | 0 | 1 | 0 | 0 | 1 |
| Shift C | 0 | 0 | 5 | 0 | 0 | 0 |
| Total | 0 | 0 | 7 | 0 | 0 | 3 |

| Station 26 (Riverbank) | | | | | | |
|------------------------|----------|----------|------------|----------|-----------|-----------|
| Shift A | 4 | 0 | 24 | 1 | 5 | 6 |
| Shift B | 2 | 0 | 44 | 1 | 4 | 5 |
| Shift C | 3 | 1 | 34 | 1 | 5 | 5 |
| Total | 9 | 1 | 102 | 3 | 14 | 16 |

District Totals

34

1

301

4

40

64

| False Call 700 | Severe Weather 800 | Other 900 | Shift Totals |
|----------------|--------------------|-----------|--------------|
|----------------|--------------------|-----------|--------------|

| | | | |
|---|---|---|-----|
| 2 | 0 | 0 | 37 |
| 1 | 0 | 0 | 36 |
| 1 | 0 | 0 | 31 |
| 4 | 0 | 0 | 104 |

| | | | |
|---|---|---|----|
| 3 | 0 | 0 | 24 |
| 4 | 0 | 0 | 25 |
| 1 | 0 | 0 | 35 |
| 8 | 0 | 0 | 84 |

| | | | |
|---|---|---|----|
| 1 | 0 | 0 | 5 |
| 1 | 0 | 0 | 7 |
| 0 | 0 | 0 | 5 |
| 2 | 0 | 0 | 17 |

| | | | |
|---|---|---|-----|
| 2 | 0 | 1 | 36 |
| 0 | 0 | 0 | 32 |
| 1 | 0 | 0 | 34 |
| 3 | 0 | 1 | 102 |

| | | | |
|---|---|---|----|
| 0 | 0 | 0 | 3 |
| 0 | 0 | 0 | 2 |
| 0 | 0 | 0 | 5 |
| 0 | 0 | 0 | 10 |

| | | | |
|---|---|---|-----|
| 2 | 0 | 0 | 42 |
| 1 | 0 | 0 | 57 |
| 0 | 0 | 0 | 49 |
| 3 | 0 | 0 | 148 |

20

0

1

465

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

Report Date Range: June 1 - June 30, 2022

| Fire 100 | Reture/ Explosion 200 | EMS/ Rescue 300 | Hazardous Condition 400 | Service Call 500 | Good Intent 600 |
|----------|--------------------------|--------------------|-------------------------------|---------------------|--------------------|
|----------|--------------------------|--------------------|-------------------------------|---------------------|--------------------|

| Station 21 (Airport) | | | | | | |
|----------------------|-----------|----------|-----------|----------|-----------|-----------|
| Shift A | 9 | 0 | 31 | 0 | 3 | 13 |
| Shift B | 9 | 0 | 35 | 1 | 2 | 21 |
| Shift C | 15 | 0 | 32 | 1 | 5 | 7 |
| Total | 33 | 0 | 98 | 2 | 10 | 41 |

| Station 22 (Empire) | | | | | | |
|---------------------|-----------|----------|-----------|----------|-----------|-----------|
| Shift A | 6 | 0 | 26 | 0 | 3 | 10 |
| Shift B | 13 | 0 | 18 | 0 | 3 | 9 |
| Shift C | 9 | 1 | 23 | 0 | 8 | 10 |
| Total | 28 | 1 | 67 | 0 | 14 | 29 |

| Station 23 (Fruit Yard) | | | | | | |
|-------------------------|-----------|----------|-----------|----------|----------|-----------|
| Shift A | 7 | 0 | 9 | 1 | 0 | 5 |
| Shift B | 16 | 0 | 10 | 0 | 0 | 10 |
| Shift C | 12 | 0 | 13 | 0 | 1 | 6 |
| Total | 35 | 0 | 32 | 1 | 1 | 21 |

| Station 24 (Waterford) | | | | | | |
|------------------------|-----------|----------|-----------|----------|----------|-----------|
| Shift A | 1 | 0 | 27 | 1 | 2 | 9 |
| Shift B | 5 | 0 | 24 | 0 | 3 | 6 |
| Shift C | 6 | 0 | 26 | 1 | 4 | 6 |
| Total | 12 | 0 | 77 | 2 | 9 | 21 |

| Station 26 (Riverbank) | | | | | | |
|------------------------|-----------|----------|------------|----------|-----------|-----------|
| Shift A | 6 | 0 | 28 | 1 | 7 | 13 |
| Shift B | 4 | 0 | 46 | 1 | 7 | 10 |
| Shift C | 6 | 1 | 36 | 2 | 4 | 8 |
| Total | 16 | 1 | 110 | 4 | 18 | 31 |

District Totals

| | | | | | |
|-----|---|-----|---|----|-----|
| 124 | 2 | 384 | 9 | 52 | 143 |
|-----|---|-----|---|----|-----|

| False Call 700 | Severe Weather 800 | Other 900 | Shift Totals |
|----------------|--------------------|-----------|--------------|
|----------------|--------------------|-----------|--------------|

| | | | |
|---|---|---|-----|
| 4 | 0 | 0 | 60 |
| 2 | 0 | 1 | 71 |
| 3 | 0 | 0 | 63 |
| 9 | 0 | 1 | 194 |

| | | | |
|----|---|---|-----|
| 4 | 0 | 0 | 49 |
| 4 | 0 | 0 | 47 |
| 3 | 0 | 0 | 54 |
| 11 | 0 | 0 | 150 |

| | | | |
|---|---|---|----|
| 1 | 0 | 1 | 24 |
| 3 | 0 | 0 | 39 |
| 0 | 0 | 0 | 32 |
| 4 | 0 | 1 | 95 |

| | | | |
|---|---|---|-----|
| 2 | 0 | 0 | 42 |
| 0 | 0 | 0 | 38 |
| 1 | 0 | 0 | 44 |
| 3 | 0 | 0 | 124 |

| | | | |
|---|---|---|-----|
| 2 | 0 | 0 | 57 |
| 1 | 0 | 0 | 69 |
| 0 | 0 | 0 | 57 |
| 3 | 0 | 0 | 183 |

30 0 2 746

District Total

41

0

20

1

1

22

| False Call 700 | Severe Weather 800 | Other 900 | Shift Totals |
|----------------|--------------------|-----------|--------------|
|----------------|--------------------|-----------|--------------|

| | | | |
|---|---|---|----|
| 0 | 0 | 0 | 21 |
| 1 | 0 | 0 | 27 |
| 0 | 0 | 1 | 31 |
| 1 | 0 | 1 | 79 |

| | | | |
|---|---|---|---|
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 2 |
| 0 | 0 | 0 | 3 |
| 0 | 0 | 0 | 5 |

| | | | |
|---|---|---|---|
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 2 |
| 0 | 0 | 0 | 2 |

| | | | |
|---|---|---|---|
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 2 |
| 0 | 0 | 0 | 2 |

| | | | |
|---|---|---|---|
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 |

| | | | |
|---|---|---|---|
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 |

1

0

1

88

Reaction Time Summary by Station and Shift 2021

| Quarter 1 | | |
|-----------|----------|-------|
| January | February | March |

| Station 21 (Airport) | | | |
|--------------------------------------|-------------|-------------|-------------|
| Shift A | 1:26 | 1:33 | 1:25 |
| Shift B | 1:34 | 1:43 | 1:31 |
| Shift C | 1:39 | 1:47 | 1:21 |
| Average Station Reaction Time | 1:33 | 1:41 | 1:25 |

| Station 22 (Empire) | | | |
|--------------------------------------|-------------|-------------|-------------|
| Shift A | 1:39 | 1:35 | 1:43 |
| Shift B | 1:43 | 1:29 | 1:44 |
| Shift C | 1:34 | 1:47 | 1:22 |
| Average Station Reaction Time | 1:38 | 1:37 | 1:36 |

| Station 23 (Fruit Yard) | | | |
|--------------------------------------|--|--|--|
| Shift A | | | |
| Shift B | | | |
| Shift C | | | |
| Average Station Reaction Time | | | |

| Station 24 (Waterford) | | | |
|--------------------------------------|-------------|-------------|-------------|
| Shift A | 1:11 | 1:10 | 1:20 |
| Shift B | 1:29 | 1:38 | 1:37 |
| Shift C | 1:28 | 1:48 | 1:34 |
| Average Station Reaction Time | 1:22 | 1:32 | 1:30 |

| Station 26 (Riverbank) | | | |
|--------------------------------------|-------------|-------------|-------------|
| Shift A | 1:43 | 1:39 | 1:35 |
| Shift B | 1:38 | 1:49 | 1:34 |
| Shift C | 1:46 | 1:37 | 1:57 |
| Average Station Reaction Time | 1:42 | 1:41 | 1:42 |

District Average Reaction Time: (HH:MM:SS)

1:34

1:37

1:33

| Quarter 2 | | |
|-----------|-----|------|
| April | May | June |

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|-------------|-------------|-------------|
| | | |
| 1:16 | 1:22 | 1:25 |
| 1:35 | 1:04 | 1:35 |
| 1:40 | 1:31 | 1:24 |
| 1:30 | 1:19 | 1:28 |

| | | |
|-------------|-------------|-------------|
| | | |
| 1:18 | 1:51 | 1:46 |
| 1:38 | 1:45 | 1:34 |
| 1:37 | 1:41 | 1:25 |
| 1:31 | 1:45 | 1:35 |

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|-------------|-------------|-------------|
| | | |
| 1:20 | 2:40 | 2:03 |
| 1:13 | 1:42 | 1:05 |
| 0:48 | 2:20 | 1:31 |
| 1:07 | 2:14 | 1:33 |

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|-------------|-------------|-------------|
| | | |
| 1:16 | 1:49 | 1:23 |
| 1:43 | 1:43 | 1:38 |
| 1:42 | 1:44 | 1:58 |
| 1:33 | 1:45 | 1:39 |

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|-------------|-------------|-------------|
| | | |
| 1:31 | 1:32 | 1:30 |
| 1:29 | 1:34 | 1:30 |
| 1:36 | 1:46 | 1:36 |
| 1:32 | 1:37 | 1:32 |

| Quarter 3 | | |
|-----------|--------|-----------|
| July | August | September |

| | | |
|-------------|-------------|-------------|
| | | |
| 1:22 | 1:32 | 1:28 |
| 1:19 | 1:30 | 1:12 |
| 1:20 | 1:17 | 1:18 |
| 1:20 | 1:26 | 1:19 |

| | | |
|-------------|-------------|-------------|
| | | |
| 1:14 | 1:47 | 1:50 |
| 2:00 | 1:47 | 1:48 |
| 1:52 | 1:38 | 1:47 |
| 1:42 | 1:44 | 1:48 |

| | | |
|-------------|-------------|-------------|
| | | |
| 1:54 | 2:04 | 0:49 |
| 1:33 | 1:42 | 1:25 |
| 2:31 | 1:37 | 2:09 |
| 1:59 | 1:47 | 1:27 |

| | | |
|-------------|-------------|-------------|
| | | |
| 1:00 | 1:40 | 1:20 |
| 1:49 | 1:29 | 1:37 |
| 1:39 | 1:51 | 1:44 |
| 1:29 | 1:40 | 1:33 |

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|-------------|-------------|-------------|
| | | |
| 1:41 | 1:47 | 1:34 |
| 1:36 | 1:27 | 1:27 |
| 1:29 | 1:49 | 1:39 |
| 1:35 | 1:41 | 1:33 |

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|-------------|-------------|-------------|-------------|-------------|-------------|
| 1:26 | 1:44 | 1:33 | 1:37 | 1:39 | 1:32 |
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| Quarter 4 | | |
|-----------|----------|----------|
| October | November | December |

| | | |
|-------------|-------------|-------------|
| | | |
| 1:22 | 1:09 | 1:02 |
| 1:10 | 1:09 | 1:00 |
| 1:23 | 1:19 | 1:10 |
| 1:18 | 1:12 | 1:04 |

| | | |
|-------------|-------------|-------------|
| | | |
| 1:30 | 1:39 | 1:46 |
| 1:36 | 1:32 | 1:47 |
| 1:33 | 1:52 | 1:24 |
| 1:33 | 1:41 | 1:39 |

| | | |
|-------------|-------------|-------------|
| | | |
| 1:47 | 1:38 | 1:29 |
| 1:14 | 1:51 | 1:16 |
| 1:19 | 1:35 | 0:00 |
| 1:26 | 1:41 | 0:55 |

| | | |
|-------------|-------------|-------------|
| | | |
| 1:28 | 1:45 | 1:19 |
| 1:36 | 1:57 | 1:26 |
| 1:20 | 1:41 | 1:37 |
| 1:28 | 1:47 | 1:27 |

| | | |
|-------------|-------------|-------------|
| | | |
| 1:35 | 1:33 | 1:35 |
| 1:40 | 1:21 | 1:19 |
| 1:34 | 1:40 | 1:36 |
| 1:36 | 1:31 | 1:30 |

| Yearly Reaction Time average | |
|------------------------------|--|
| | |
| Station 21 | |
| Station 22 | |
| Station 23 | |
| Station 24 | |
| Station 26 | |

1:28 1:34 1:19

age

| |
|------|
| 1:23 |
| 1:39 |
| 1:34 |
| 1:34 |
| 1:36 |

| Quarter 2 | | |
|-----------|-----|------|
| April | May | June |

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|------|------|------|
| | | |
| 1:11 | 1:53 | 1:24 |
| 1:07 | 1:20 | 1:50 |
| 1:10 | 1:19 | 1:08 |
| 1:09 | 1:30 | 1:27 |

| | | |
|------|------|------|
| | | |
| 1:24 | 1:55 | 1:09 |
| 1:45 | 1:23 | 1:22 |
| 1:40 | 1:22 | 1:20 |
| 1:36 | 1:33 | 1:17 |

| | | |
|------|------|------|
| | | |
| 1:26 | 1:40 | 2:16 |
| 1:03 | 1:32 | 2:12 |
| 2:02 | 1:24 | 1:09 |
| 1:30 | 1:32 | 1:52 |

| | | |
|------|------|------|
| | | |
| 1:06 | 1:29 | 1:25 |
| 1:23 | 2:00 | 1:37 |
| 1:17 | 1:35 | 1:30 |
| 1:15 | 1:41 | 1:30 |

| | | |
|------|------|------|
| | | |
| 1:36 | 1:29 | 1:42 |
| 1:27 | 1:39 | 1:33 |
| 1:27 | 1:22 | 1:23 |
| 1:30 | 1:30 | 1:32 |

| Quarter 3 | | |
|-----------|--------|-----------|
| July | August | September |

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| Quarter 4 | | |
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| October | November | December |

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| Yearly Reaction Time average |
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Stanislaus Consolidated Fire Protection District
3324 Topeka Street
Riverbank, CA 95367
Phone: (209) 869-7470 · Fax: (209) 869-7475
www.scfpd.us

STAFF REPORT

TO: President Goulding and Members of the Board of Directors

FROM: Captain Tim Johnson, Training Officer

SUBJECT: June Training Report

DATE: July 4, 2022

Completed Training for June

•Total Hours of Training – 1058 hours.

June Training

- Joint Academy 22-01 continues and is going well. In June the academy covered Fire Behavior and Dynamics and academy skills assessments. They also completed two weeks of station/apparatus orientation and firefighter mentorships prior to going online. The academy concluded with the badge pinning on June 17th.
- Battalion Drills: MST Resources are currently rotating through basement fire evolutions
- Academy 21-02 completed their seven-month probationary testing.
- Training Hours Summary:
 - Company Training: 264 hours
 - Driver's Training: 142 hours
 - Fire Prevention: 46 hours
 - Policy Review: 22 hours
 - Pumping Operations: 44 hours
 - Quint Operations: 45
 - EMS Training 28 hours

July Training

- The current round of BC drills will be wrapped up this month
- With the latest academy being complete, and the graduates being assigned to the engines, the main focus in July is company training with the new personnel.



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