

BOARD OF DIRECTORS

Matt Furrer (President)
John Arabian (Vice President)
Brad Richter (Secretary)
Francisco J. Chavez (Director)
Stanley Bulla (Director)
Darryl Mendes (Director)



FIRE CHIEF

Dustin Hail

FRESNO COUNTY FIRE PROTECTION DISTRICT Board of Directors – Regular Meeting

April 19, 2023– 6:00 pm.
9594 E. American Ave
Del Rey, CA 93616

AGENDA

MEETING PROCEDURES

The presiding officer of the Board of Directors may enforce a maximum time limit of three (3) minutes for each person to address the Board. Please address all remarks to the entire Board and not to individual Board Members. Your cooperation will help to ensure that the Board meeting will move forward in a timely and orderly fashion.

In compliance with Government Code section 54957.5, non-exempt writings that are distributed to a majority or all of the Board in advance of a meeting, may be viewed at 210 S Academy Avenue, Sanger, California 93657, at the scheduled meeting or will be available on the Districts website www.fresnocountyfire.org. In addition, if you would like a copy of any record related to an item on the agenda, please contact the District.

In compliance with the Americans With Disabilities Act (“ADA”) for special accommodations to access, attend or participate in the District Board meetings, please contact the District at (559) 493-4300 at least one business day before the scheduled meeting.

PARTICIPATION BY TELECONFERENCE

Consistent with Government Code section 54953 and State and County Health Orders promoting social distancing, the meeting will be accessible telephonically to all members of the public via the teleconference # 1-877-336-1829 and participant #156165.

REMOTE PARTICIPATION BY BOARD PRESIDENT FURRER

As authorized by Government Code Section 54953(b), Board President Matt Furrer will be attending this meeting remotely from the following address, which shall be made available and open for public attendance:

JW Marriott Hill Country
23808 Resort Parkway,
San Antonio, TX 78261

ROLL CALL

PLEDGE OF ALLEGIANCE

INTRODUCTIONS/PRESENTATIONS

CHANGES/CONFIRMATION OF AGENDA

PUBLIC COMMENTARY

1. This portion of the agenda may be utilized by any person to address the Board of Directors on any matter within the jurisdiction of the Fresno County Fire Protection District. However, depending on the subject matter, the Board may be unable to respond at this time or until the specific item is placed on the agenda at a future meeting, as provided by the Brown Act. Speakers should limit their comments to not more than three (3) minutes. No more than ten (10) minutes per issue will be allowed.

CONSENT AGENDA (Items 2-8)

These matters are routine in nature and are usually approved by a single vote. Prior to action by the Board, the public will be given the opportunity to comment on any Consent Item.

- Items to be removed from Consent for Discussion
 - Approval of Consent Agenda
 - Discussion/Action on Items removed from Consent Agenda
2. **Board of Directors Regular and Special Meeting Minutes**
-Approve minutes of Regular Meeting held on March 15, 2023
 3. **Accounts Payable Reports Review and Approval for April 2023**
-Approve Regular Warrants for April 2023
Issue Date: April 19, 2023
 4. **District Financial Statements**
-Review District Financial Statements for. March 2023.
 5. **Incident Summary for the Month of March 2023**
-Review Revised Incident Summary for March 2023.
 6. **Law Enforcement/Fire Protection & Code Enforcement Summary**
-Review Law Enforcement/Fire Protection & Code Enforcement Summary for March 2023.
 7. **Fleet Maintenance for the Month of March 2023**
-Review Fleet Maintenance for March 2023.
 8. **Board Member Teleconferencing**
-Review Board member use of Teleconferencing for attendance at meetings.

OLD BUSINESS

9. **Second Reading Ordinance No. 2023-02 Board Member Compensation** AO Chrisman
 - Staff discussion on Board Members Compensation
 - Public Input
 - Board Action: Vote of Board.

NEW BUSINESS

10. **D-P Consulting Engagement Letter** AO Chrisman
 - Staff discussion on reviewing and accepting the annual Consultant Services Engagement Letter for Fiscal Year 2023
 - Public Input
 - Board Action: Vote of Board.
11. **Auditor's Report for Fiscal Year 21/22** AO Chrisman
 - Staff discussion on reviewing and approving the annual Auditor's Report for Fiscal Year 2021/2022
 - Public Input
 - Board Action: Vote of Board.

12. Rural Fire Capacity Grant Application 2023

BC Markle

- Staff discussion on Rural Fire Capacity Grant Application for 2023
- Public Input
- Board Action: Vote of Board.

BOARD MEMBER AGENDA REQUESTS/REPORTS

13. Requests by the Board Members for Future Agenda Items and/or Reports of Board Member Activities.

STAFF REPORTS

14. Updates and/or Reports by the Fire Chief and Staff Members.
- Station 72
 - Generator Grant
 - Standards of Coverage

LEGAL COUNSEL REPORTS

15. Legal Counsel report on legal authority pertaining to Board Member compensation and benefits.

CLOSED SESSION

16. **CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION (One Matter)**
Authorized pursuant to Government Code Section 54956.9(d)(2))

REPORT FROM CLOSED SESSION

17. Verbal or Written Report on any Reportable Closed Session Actions will be Provided by District Counsel

ADJOURNMENT

May 17, 2023 – Next Regular Board Meeting

I, Bailey Castaneda, District Clerk for the Fresno County Fire Protection District certify that the District Clerk's office posted the forgoing agenda no later than (72) or (24) hours prior to the meeting date at Mid Valley Regional Fire Training Center, 9594 E. American Avenue, Del Rey, California and the District's website at www.fresnocountyfire.org.

FRESNO COUNTY FIRE PROTECTION DISTRICT

Board of Directors – Regular Meeting
March 15, 2023 – 6:00 p.m.
Mid Valley Regional Fire Training Center
9594 E. American Ave.
Del Rey, California

MINUTES

MEMBERS PRESENT: Furrer, Arabian, Richter, Mendes, Chavez, and Bulla

MEMBERS ABSENT:

STAFF: Hail, Michaels, Wittwer, and Castaneda

LEGAL COUNSEL: Ross

GUESTS:

ROLL CALL

President Furrer requested a roll call from the Clerk of the Board. There were five (6) members present.

PLEDGE OF ALLEGIANCE

President Furrer called the meeting to order at 6:01pm and President Furrer opened with the Pledge of Allegiance.

INTRODUCTIONS/PRESENTATIONS

None

CHANGES/CONFIRMATION OF AGENDA

None

Agenda Item 1 - PUBLIC COMMENTARY

None

CONSENT AGENDA (Items 2-8)

UPON MOTION BY DIRECTOR RICHTER, SECOND BY DIRECTOR CHAVEZ AND CARRIED BY UNANIMOUS VOTE (6-0), TO APPROVE CONSENT AGENDA ITEMS NUMBERS 2-8.

No Public Comment.

OLD BUSINESS

Agenda Item 9 – Ordinance No. 2023-02 Board Member Compensation.

Board members discussed if there will be benefits included in the monthly compensation. They will revisit this in the next board meeting.

UPON MOTION BY DIRECTOR ARABIAN, SECOND BY DIRECTOR RICHTER CARRIED BY UNANIMOUS VOTE (6-0), ON ORDINANCE NO. 2023-02 BOARD MEMBER COMPENSATION.

NEW BUSINESS

Agenda Item 10 – Resolution No. 2023-01 Authorizing Participation in the Fire Risk Management Services Joint Powers

UPON MOTION BY DIRECTOR FRANCISCO, SECOND BY DIRECTOR BULLA CARRIED BY UNANIMOUS VOTE (6-0), TO AUTHORIZE PARTICIPATION IN THE FIRE RISK MANAGEMENT SERVICES JOINT POWERS.

No Public Comment.

Agenda Item 11 – Heavy Equipment Mechanic and Administrative Assistant Positions.

UPON MOTION BY VICE PRESIDENT FURRER, SECOND BY VICE PRESIDENT ARABIAN CARRIED BY UNANIMOUS VOTE (6-0), TO APPROVE THE HEAVY EQUIPMENT MECHANIC AND ADMINISTRATIVE ASSISTANT POSITIONS.

No Public Comment.

Agenda Item 12 – Creation of the 2022 Annual Report

Directors discussed on authorizing the finalization and implementation of the 2022 Annual Report.

UPON MOTION BY DIRECTOR RICHTER, SECOND BY DIRECTOR CHAVEZ CARRIED BY UNANIMOUS VOTE (6-0), TO AUTHORIZE THE FINALIZATION AND IMPLEMENTATION OF THE 2022 ANNUAL REPORT.

Agenda Item 13 – Amended Final Budget for Fiscal Year 2022-23

Directors reviewed and approved the Amended Final Budget for the Fiscal Year 2022/2023. There will be adjustments to the budget. The Board members monthly compensation was not captured.

UPON MOTION BY PRESIDENT FURRER, SECOND BY DIRECTOR RICHTER CARRIED BY UNANIMOUS VOTE (6-0), TO AUTHORIZE THE FINALIZATION AND IMPLEMENTATION OF THE 2022 ANNUAL REPORT.

Agenda Item 14 – Board Member Agenda Requests/Reports

None

Agenda Item 15 – Staff Reports

1. Chief Hail explained how mission tasking has been working for the district. He stated there have been 5 hand crews mission tasked during these storms. Chief Hail also discussed how the crews at Wonder Valley built a wall with sandbags to stop the water from reaching the structures.
2. Chief Hail discussed the operational briefings we have had with the Sheriff's Office about the flooding and the storms.
3. Chief hail advised that station 72 is getting close to the target number. They will be having a meeting 3/16/2023.
4. Chief Hail advised that the storm has caused a few fences to blow over in the district but no major damage.
5. AC Michaels advised they are keeping a close eye on the water flow from the snow melt.
6. AC Wittwer informed the board that Station 95's generator was turned on 3/14/2023, 85 has to have PG&E come out and shut off new panel but they cancelled. Station 93 is having a pad being poured. Station 71 is two months ahead of schedule. The roof tiles are stacked and the electrical and plumbing are complete. Station 82 is still waiting on generator.
7. AC Michaels introduced the new vendor for Fresno County Fire and MVRTC. Michaels stated that 2hot active wear is where Schedule C employees can purchase uniforms. He also explained he is wanting to get Schedule C employees into polos, like office staff.
8. AC Michaels explained the AFG Grant process.
9. AC Michaels discussed the risk assessment. He stated that it needs to be updated.

Agenda Item 16 – Legal Counsel Reports

None

UPON MOTION BY DIRECTOR MENDES AND SECOND BY DIRECTOR CHAVEZ AND CARRIED BY UNANIMOUS VOTE (6-0) IN FAVOR, TO ADJOURN THE MEETING.

ADJOURNMENT – The meeting was adjourned at 7:18 p.m.

The next Regular Board meeting will be held on April 19, 2023.

Fresno County Fire Protection District

Unpaid Bills

April 2023

Vendor	Date	Invoice Number	Memo	Amount
A T & T - 5014	3/16/23	317198782	Internet, ECC	\$187.25
A T & T - 5025	3/1/23	2342714965	Telephone Service	\$107.61
	3/1/23	2384510082	Telephone Service	\$193.88
A T & T - 5025	3/7/23	2342714938	Telephone Service, ECC	\$111.77
	3/10/23	2342714908	Telephone Service	\$107.01
	3/10/23	2342714909	Telephone Service	\$107.01
	4/1/23	2342714965	Telephone Service, ECC	\$98.08
A T & T - CalNet	3/13/23	9391062052	Telephone Service, Stn. 89	\$58.19
	3/13/23	9391062054	Telephone Service, Stn. 86	\$57.94
	3/13/23	9391062057	Telephone Service, Stn. 74	\$27.19
	3/13/23	9391062059	Telephone Service, Stn. 87	\$77.20
	3/13/23	9391062060	Telephone Service, Stn. 71	\$27.11
	3/13/23	9391062061	Telephone Service, Stn. 96	\$80.93
	3/13/23	9391062062	Telephone Service, Stn. 90	\$52.55
	3/13/23	9391062064	Telephone Service, Stn. 90	\$31.88
	3/13/23	9391062065	Telephone Service, Stn. 82	\$139.95
	3/13/23	9391062066	Telephone Service, Stn. 83	\$57.16
	3/13/23	9391062067	Telephone Service, Stn. 94	\$57.48
	3/13/23	9391064783	Telephone Service, ECC	\$133.32
	3/15/23	9391062068	Telephone Service	\$58.18
	4/1/23	9391062058	Telephone Service, Stn. 85	\$61.39
A T & T Mobility - Carol Stream	1/2/23	287309216562	Cellular Service	\$268.68
	2/2/23	287309216562	Cellular Service	\$268.44
	3/2/23	287309216562	Cellular Service	\$595.39
	4/2/23	287309216562	Cellular Service	\$3,257.88
Bakman Water Company Inc.	3/1/23	6800100	Fire Hydrants March / April	\$2,322.55
BCT Consulting, Inc.	4/1/23	2059-04012023-25	Telephone Service, Protection/Planning	\$270.00
BVI Construction, Inc.	3/10/23	31023	Parlier Station Remodel	\$268,773.97
	4/5/23	040523	Parlier Station Remodel	\$132,084.77
CalNeva Broadband LLC	3/27/23	7046	Internet Service, Stn. 93	\$105.90
Caruthers Community Service District	4/1/23	040123	Utilities, Stn. 90	\$85.00
Central State Inc.	3/23/23	A-59026	Toilet Rental, Stn. 75	\$42.80

Vendor	Date	Invoice Number	Memo	Amount
City of Clovis - Utilities	2/28/23	549-517526.01	Utilities Stn. 85	\$102.27
City Of Fresno Utilities	3/7/23	164797-161672	Water Service, Stn. 87	\$261.86
City Of Mendota	3/8/23	30823	Utilities, Stn. 96	\$289.16
	4/7/23	040723	Utilities, Stn. 96	\$287.21
City of Parlier	3/3/23	30323	Utilities, Stn. 71	\$633.76
	3/30/23	033023	Utilities, Stn. 71	\$693.73
Coaling Hardware	8/30/22	811504	Station Maintenance, Stn. 93	\$61.63
	4/5/23	816399	Station Maintenance, Stn. 94	\$83.82
Comcast - 37601	2/1/23	164346212	Internet Service	\$2,102.58
	3/1/23	166518293	Internet Service	\$2,102.58
	4/1/23	168892536	Internet Service	\$2,102.58
Comcast - 60533	3/16/23	31623	Internet Service, Protection/Planning	\$257.88
	3/22/23	32223	Internet Service, Del Rey	\$467.51
Cook's Communications Corp.	3/31/23	153389	Repeater Sites	\$2,245.20
County of Fresno Employee Benefits	4/10/23	041023	Billing Period May 2023	\$9,437.89
County of Fresno IT Services Department	3/28/23	1228	IT Charges - February	\$236.05
CSFA - CA State Firefighters' Association	12/20/22	12659	Annual Membership Dues, 1/1/23 - 12/31/23	\$2,210.00
Culligan Water	2/28/23	191000	Monthly Service, Stn. 82 & Shop	\$173.00
	3/31/23	191907	Monthly Service, Stn. 82 & Shop	\$173.00
Cuttone & Mastro CPA's	3/31/23	3827	Final Bill for Financial Statement Audit as of June 2022	\$15,800.00
Daniel Cheney	3/27/23	32723	Protection / Planning Office Lease,	\$1,300.00
Diamondback Fire & Rescue Inc.	2/24/23	25954	Amkus Tools	\$65,320.56
FasTrak	3/17/23	I712270280417	Bridge Toll Fee - T4327 Non Incident	\$7.00
	3/21/23	I712283940120	Bridge Toll Fee - T4318 Non Incident	\$7.00
Ferrellgas	3/13/23	2031751842	Propane Expense, Stn. 72	\$693.53
Fire Safety Solutions Inc.	4/1/23	FCF-3-2023	Fire Protection Engineering Services	\$12,075.00
First Advantage LNS Screening	11/30/22	5524222211	Employee Background Verification	\$94.88
Frontier Communications	3/10/23	5598761584	Telephone Service	\$536.58
	4/10/23	5598761584	Telephone Service, HQ - Terminated Service	(\$244.41)
	4/7/23	2091481918	Telephone Service, HQ - Terminated Service	(\$202.55)
	4/4/23	2091480977	Telephone Service - Terminated Service	(\$15.94)
	3/13/23	4081997782	Telephone Service	\$63.14
	3/19/23	5597873067	Telephone Service, Stn. 77	\$157.68
	3/22/23	5596985500	Telephone Service, Stn. 95	\$321.43
Industrial Waste & Salvage Corp.	3/1/23	872528	Waste Disposal, Stn. 89	\$166.40
Jeff Katz Architecture	3/31/23	21640	Station 71 Addition	\$2,400.00

Vendor	Date	Invoice Number	Memo	Amount
Jorgensen Company	10/28/22	6034209	Annual Maintenance, Stn. 89	\$143.00
	11/18/22	6037339	Annual Maintenance, Stn. 71	\$113.00
	2/17/23	6052348	Annual Maintenance, Stn. 83	\$334.08
	2/28/23	6054282	Annual Maintenance, Stn. 87	\$276.02
	3/1/23	6054871	Annual Maintenance, Stn. 95	\$609.01
	3/7/23	6055537	Annual Maintenance, Stn. 75	\$401.78
JS West Propane Gas	3/29/23	225448	Propane Expense, Stn. 82 / Shop	\$681.41
	3/31/23	70252	Propane Expense, Stn. 71	\$75.00
Kronos Incorporated	3/29/23	12052749	TeleStaff IVR / Voxeo Service - February	\$241.09
Kronos SaaShr, Inc.	3/15/23	12046915	Workforce Ready Time Keeping/Accruals	\$1,339.83
	4/8/23	12061505	Workforce Ready Time Keeping/Accruals	\$1,340.92
Law Offices of William Ross	4/5/23	10994	District Legal Fees - General	\$4,926.00
Liebert Cassidy Whitmore	2/28/23	236412	District Legal Fees, General	\$867.00
Mid Valley Disposal, LLC	4/1/23	2626801	Waste Disposal, Stn. 95	\$159.81
	4/1/23	2626830	Waste Disposal, Stn. 90	\$119.09
	4/1/23	2627006	Waste Disposal, Stn. 82, 83, 84 / HQ	\$1,268.34
	4/1/23	2627416	Waste Disposal, Stn. 94	\$138.07
Molina, Raul	4/1/23	040123	Protection/Planning Janitorial, April 2023	\$225.00
Morozov, Sarah	4/10/23	41023	Reimbursement, Fire Inspector 2B	\$245.52
Municipal Emergency Services Inc.	2/23/23	1835550	Class A Foam	\$11,272.59
	3/29/23	1853266	Reserve Engine Nozzles	\$5,089.37
PCF Payroll	3/17/23	31723	WP 126 (1/23/23 - 2/19/23)	\$813.30
P G & E	3/17/23	2663580668-5	Utilities, Protection / Planning	\$333.75
	3/27/23	2055087069-3	Utilities, Training Center	\$2,411.97
	3/28/23	6293452033-9	Utilities	\$10,716.03
	4/4/23	0518935111-6	Temporary Utilities, Stn. 71	\$166.06
Ponderosa Telephone Corp.	4/1/23	5598553861	Telephone Service, Stn. 75	\$54.67
Raceway Carwash	3/31/23	5602	Car Wash - District Vehicles	\$32.00
Republic Services #917	3/26/23	0917-001737418	Waste Disposal, Stn. 85	\$90.24
Robert V. Jensen, Inc.	3/1/23	537438	Fuel Expense, Stn. 83	\$1,398.00
	3/2/23	537504	Fuel Expense, Stn. 85	\$452.74
	3/7/23	537505	Fuel Expense, Stn. 82 / Shop	\$1,417.57
	3/7/23	537700	Fuel Expense, Stn. 82 / Shop	\$896.39
	3/10/23	537841	Fuel Expense, Stn. 82 / Shop	\$968.09
	3/10/23	537842	Fuel Expense, Stn. 82 / Shop	\$2,101.09
	3/10/23	537843	Fuel Expense, Stn. 82 / Shop	\$464.41

Vendor	Date	Invoice Number	Memo	Amount
	3/13/23	537913	Fuel Expense, Stn. 90	\$2,289.76
	3/13/23	537919	Fuel Expense, Stn. 94	\$1,007.99
	3/14/23	537991	Fuel Expense, Stn. 71	\$710.61
	3/16/23	CL10861	Fuel Expense	\$1,062.20
	3/16/23	538105	Fuel Expense, Stn. 82 / Shop	\$804.28
	3/16/23	538106	Fuel Expense, Stn. 82 / Shop	\$1,261.89
	3/17/23	538161	Fuel Expense, Stn. 85	\$529.95
	3/17/23	538162	Fuel Expense, Stn. 86	\$554.97
	3/20/23	538206	Fuel Expense, Stn. 89	\$1,472.10
	3/23/23	538396	Fuel Expense, Stn. 82 / Shop	\$824.36
	3/23/23	538397	Fuel Expense, Stn. 82 / Shop	\$3,033.94
	3/27/23	538501	Fuel Expense, Stn. 95	\$1,324.08
	3/28/23	538492	Fuel Expense, Stn. 93	\$827.26
	3/28/23	538493	Fuel Expense, Stn. 94	\$335.45
	3/29/23	538666	Fuel Expense, Stn. 83	\$1,223.67
	3/30/23	538730	Fuel Expense, Stn. 82 / Shop	\$1,981.16
	3/30/23	538739	Fuel Expense, Stn. 74	\$898.64
	3/31/23	538606	Fuel Expense, Stn. 71	\$647.29
	3/31/23	CL11012	Fuel Expense	\$618.71
	4/3/23	538729	Fuel Expense, Stn. 82 / Shop	\$1,703.31
	4/4/23	538909	Fuel Expense, Stn. 90	\$830.59
	4/6/23	539029	Fuel Expense, Stn. 96	\$2,067.72
	4/10/23	539119	Fuel Expense, Stn. 86	\$898.38
	4/10/23	539138	Fuel Expense, Stn. 89	\$1,214.89
Schedule C Payroll	3/20/23	32023	Pay Period 3/6/23 - 3/19/23	\$36,488.46
	4/3/23	40323	Pay Period 3/20/23 - 4/2/23	\$36,461.15
SoCalGas	3/10/23	31023	Utilities, Stn. 71	\$14.79
	3/13/23	31323	Utilities, Stn. 83	\$749.91
	3/20/23	32023	Utilities, Stn. 90	\$212.27
Sorensen True Value	3/16/23	256344	Station Maintenance, Stn. 96	\$88.99
Sparkletts	4/1/23	9392117	Drinking Water, HQ	\$288.13
	4/1/23	9392173	Drinking Water, Del Rey	\$416.88
	4/1/23	9392175	Drinking Water, Stn. 83 & Protection/Planning	\$156.19
State Fire Training	4/4/23	40423	Instructor 2 Registration - FC Burgard	\$275.00
Streamline	4/1/23	8FE75203-0008	District Website Host	\$550.00
U S Bank	3/22/23	032223	District Cal Card	(\$6,269.70)

Vendor	Date	Invoice Number	Memo	Amount
	3/22/23	032223	District Cal Card	\$63,701.38
Unifirst Corporation	2/6/23	372 0463601	Linen Service, Shop	\$266.32
	2/13/23	372 0464857	Linen Service, Shop	\$279.43
	3/13/23	372 0469932	Linen Service, Shop	\$279.43
	3/20/23	372 0471182	Linen Service, Shop	\$226.64
	3/27/23	372 0472468	Linen Service, Shop	\$262.47
	4/3/23	372 0473739	Linen Service, Shop	\$265.60
Valley Document Solutions, LLC	3/28/23	34507	2022 Prevention / Planning Record Retention Copies	\$4,669.79
Verizon Wireless	3/18/23	9930418743	Cellular Service	\$4,722.64
Voyager Fleet Systems Inc.	3/24/23	8691786322312	Fuel Expense	\$2,098.61
Waste Management	4/1/23	4432586-0165-9	Waste Disposal, Stn. 87	\$256.53
	4/1/23	4432294-0165-0	Waste Disposal, Stn. 86	\$74.55
Water Company	4/8/23	17994	Water Service, Stn. 89	\$179.14
Western Solid Waste	3/27/23	92551	Waste Disposal, Stn. 74	\$143.94
			Total:	\$759,474.45

Bill Credit

Fresno County Fire Protection District
 210 S. Academy Ave.
 Sanger, CA 93657

Date	Ref. No.
03/22/23	032223

Vendor
U S Bank Corporate Payment System P O Box 790428 St Louis, MO 63179-0428

Bill Due
Terms
Memo District Cal Card

Expenses

Account	Memo	Amount	Customer:Job	Class
Maintenance - Repair Shop	BG, Lehr, Credit charge in error on 2/22 SOA	-393.89		
Maintenance - Repair Shop	BG, O'Reilly Auto Parts, Core return, SQ87	-163.09		
Miscellaneous	TW, Alta Foods, Refund for charge in error	-4,704.45		
Transportation/Travel Claim	JD, Hilton Garden Hotel, Lodging cancellation for BC Markle FDAC conference	-672.09		
Transportation/Travel Claim	JD, Hilton Garden Hotel, Lodging cancellation for BC Markle FDAC conference	-336.18		

Expense Total : -6,269.70

Bill Total : \$6,269.70

Bill

Fresno County Fire Protection District
 210 S. Academy Ave.
 Sanger, CA 93657

Date	Ref. No.
03/22/23	032223

Vendor
U S Bank Corporate Payment System P O Box 790428 St Louis, MO 63179-0428

Bill Due	04/21/23
Terms	Net 30
Memo	District Cal Card

Expenses

Account	Memo	Amount	Customer:Job	Class
Transportation/Travel Claim	JD, Hilton Garden Hotel, Lodging for BC Markle FDAC conference	1,008.27		
Transportation/Travel Claim	JD, Hilton Garden Hotel, Lodging for BC Dominguez FDAC conference	1,008.27		
Food	JD, WalMart, Subsistence for XFR230070 briefing meeting	24.06		
Food	JD, WalMart, Subsistence for XFR230070 briefing meeting	14.93		
Food	JD, Javier's, Subsistence for XFR230070 briefing meeting	197.31		
Food	JD, Starbucks, Subsistence for XFR230070 briefing meeting	80.00		
Food	JD, Napa Valley Marriot, Subsistence at FDAC conference	23.40		
Maintenance - Buildings & Grou	DR, Lovewells Propane Service, Propane regulator / generator hook-up, Stn. 77	242.37		
Food	DR, Mom's Drive In, Food for XFR Preposition	24.49		
Legal Notices & Publications	JC, Indeed, HEM job advertising	391.41		
Maintenance - Repair Shop	BG, Amazon, Sealant, Shop stock	85.60		
Maintenance - Repair Shop	BG, Mid Term, Electrical wiring, New B4318	184.09		
Maintenance - Repair Shop	BG, O'Reilly Auto Parts, Actuator, SQ87	1,172.00		
Maintenance - Repair Shop	BG, Amazon, Wire mount, Shop stock	8.67		
Maintenance - Repair Shop	BG, Superior Auto Glass, Windshiel replacement, B4318	313.76		

Bill

Fresno County Fire Protection District
210 S. Academy Ave.
Sanger, CA 93657

Date	Ref. No.
03/22/23	032223

Vendor
U S Bank Corporate Payment System P O Box 790428 St Louis, MO 63179-0428

Bill Due	04/21/23
Terms	Net 30
Memo	District Cal Card

Expenses

Account	Memo	Amount	Customer:Job	Class
Maintenance - Repair Shop	BG, Napa Auto Parts, Part for multiple vehicles	1,252.04		
Maintenance - Repair Shop	BG, Napa Auto Parts, Processing error	4.00		
Maintenance - Repair Shop	BG, Gibbs International, Parts for multiple vehicles	4,012.84		
Maintenance - Repair Shop	BG, Betts Company, Parts for multiple vehicles	692.10		
Maintenance - Repair Shop	BG, Amazon, Towels, Shop stock	151.14		
Maintenance - Repair Shop	BG, DMV, Service fee	1.66		
Maintenance - Repair Shop	BG, DMV, Adjusted Fee for New Type III	79.00		
Maintenance - Repair Shop	BG, Fire Apparatus Solutions, Parts for multiple vehicles	4,073.13		
Maintenance - Repair Shop	BG, DelRey Tire, Tires for multiple vehicles	3,517.69		
Maintenance - Repair Shop	BG, Kimball Midwest, Case bolt, DT43	36.23		
Maintenance - Repair Shop	BG, O'Reilly Auto Parts, Tire Chains, D4303	132.64		
Maintenance - Repair Shop	BG, Mid Term Inc., Bed wiring, T4326	73.08		
Maintenance - Repair Shop	BG, Mid Term Inc., Wire loom, DT43	85.49		
Maintenance - Repair Shop	BG, Associated Compressor Equipment, Compressor maintenance, Shop/Welding	727.93		
Maintenance - Repair Shop	BG, Kimball Midwest, Case bolt, Shop stock	73.08		
Maintenance - Repair Shop	BG, Kussmaul, Kussmaul, B4318	1,261.43		
Maintenance - Repair Shop	BG, Chevrolet Buick GMC of Sanger, Lamp, Old D4304	98.67		

Bill

Fresno County Fire Protection District
 210 S. Academy Ave.
 Sanger, CA 93657

Date	Ref. No.
03/22/23	032223

Vendor
U S Bank Corporate Payment System P O Box 790428 St Louis, MO 63179-0428

Bill Due	04/21/23
Terms	Net 30
Memo	District Cal Card

Expenses

Account	Memo	Amount	Customer:Job	Class
Maintenance - Repair Shop	BG, SQ Valley Farm Service, Steering Repair, D243	625.00		
Maintenance - Repair Shop	BG, Elbert Distributing, Maintenance supplies, Shop stock	234.20		
Maintenance - Repair Shop	BG, A & E Pressure Washers, Pressure washer repair, Shop	417.45		
Maintenance - Repair Shop	BG, Amazon, ESA floor mat, Shop	49.12		
Maintenance - Repair Shop	BG, Amazon, SSA heater, Shop	30.22		
Maintenance - Repair Shop	BG, San Joaquin Auto Electric, Primer motor, E75	626.26		
Maintenance - Repair Shop	BG, McMaster-Carr, Pressure gauge, Shop stock	347.35		
Maintenance - Repair Shop	BG, Sanger Tire, B Service, P22C	163.32		
Maintenance - Repair Shop	BG, Integrated Supply Network, Oil filter, Lupe trailer	12.65		
Maintenance - Repair Shop	BG, Lehr, Light, E93	176.37		
Food	SH, Bear Mountain Pizza, Incident meals FKU005210	75.47		
Maintenance - Buildings & Grou	DS, Canyon Fork Ace Hardware, Station maintenance supplies, Stn. 74	50.27		
Maintenance - Buildings & Grou	DS, Harbor Freight, Extension cord for app bay, Stn. 74	45.34		
Propane Service	DS, Canyon Fork Ace Hardware, Propane for bbq, Stn. 74	47.52		
Food	JK, Chuck Wagon, Food for EEs assigned to CAXFR 230115	87.20		
Maintenance-Small Engine & JAW	SS, Amazon, Lawnmower tune up kit, Stn. 86 Ok by 82	55.24		

Bill

Fresno County Fire Protection District
 210 S. Academy Ave.
 Sanger, CA 93657

Date	Ref. No.
03/22/23	032223

Vendor
U S Bank Corporate Payment System P O Box 790428 St Louis, MO 63179-0428

Bill Due	04/21/23
Terms	Net 30
Memo	District Cal Card

Expenses

Account	Memo	Amount	Customer:Job	Class
Office Supplies	JC, Office Depot, Printer ink, District Finance	117.77		
Wireless Internet	JC, AT&T, Fiber internet for AVL, ECC	187.25		
Mobile Computer/AVL Program	JC, Ubiquite, Point-to-Point antennas Stn. 84 internet connection and AVL Rip / Run	487.22		
Computer Equipment & Software	JC, Office Depot, Multi-function printer, Stn. 74	701.83		
Memberships & Subscriptions	JC, Amazon, Prime membership	194.62		
Mobile Computer/AVL Program	JC, Amazon, Power PDUs for AVL rack at ECC	258.00		
Telestaff Program	JC, Twilio, SMS service for Telestaff	250.00		
Maintenance - Buildings & Grou	JC, Amazon, Drillbit, IT	41.62		
Department of Homeland Securit	JC, Amazon, Network 10gb SFP+ for NAS & VMWare servers	218.60		
Department of Homeland Securit	JC, Amazon, Network cables for VMWare servers for DHS project	120.24		
Department of Homeland Securit	JC, Amazon, CAT6A network cables for VMWare environment	64.98		
Computer Equipment & Software	JC, Amazon, Phone cases, charger, adapters, Stock	285.86		
Office Supplies	JC, Amazon, Phone car chargers	58.48		
Wireless Internet	JC, Ponderosa Edge, Internet, Stn. 74	99.95		
Office Supplies	JC, LD Products, Brother printer toner, Stock	403.57		

Bill

Fresno County Fire Protection District
 210 S. Academy Ave.
 Sanger, CA 93657

Date	Ref. No.
03/22/23	032223

Vendor
U S Bank Corporate Payment System P O Box 790428 St Louis, MO 63179-0428

Bill Due	04/21/23
Terms	Net 30
Memo	District Cal Card

Expenses

Account	Memo	Amount	Customer:Job	Class
Maintenance - Buildings & Grou	JC, Amazon, Access control key fobs	151.15		
Maintenance - Repair Shop	RB, USPS, Stamps, Shop office	12.60		
Maintenance - Repair Shop	RB, H & L Body & Paint, Front bumper repairs, E95	1,230.00		
Maintenance - Repair Shop	RB, NVB Equipment, Swtiches, E95	56.92		
Maintenance - Repair Shop	RB, Fast Undercar, Suspension Parts, U30	201.72		
Maintenance - Repair Shop	RB, Home Depot, Kussmaul plug, B4315	134.92		
Maintenance - Repair Shop	RB, Sanger Tire, Alignment, U30	120.00		
Maintenance - Repair Shop	RB, Future Ford of Clovis, Cap, S3	29.03		
Maintenance - Repair Shop	RB, Mid-Valley Distributors, Tools, Shop stock	5.34		
Maintenance - Repair Shop	RB, Home Depot, Pressure washer supplies, Shop	39.91		
Other Agency Repair Services	AS, Grimco Inc., Graphics stock	80.21		
Other Agency Repair Services	AS, Fellers Inc., Graphics stock	665.64		
Other Agency Repair Services	AS, Fellers Inc., Graphics stock	523.11		
Other Agency Repair Services	AS, Fellers Inc., Graphics stock	890.32		
Other Agency Repair Services	AS, Grimco Inc., Graphics stock	1,505.38		
Other Agency Repair Services	AS, Grimco Inc., Graphics stock	192.63		
Other Agency Repair Services	AS, Grainger, Graphics stock	24.01		

Bill

Fresno County Fire Protection District
 210 S. Academy Ave.
 Sanger, CA 93657

Date	Ref. No.
03/22/23	032223

Vendor
U S Bank Corporate Payment System P O Box 790428 St Louis, MO 63179-0428

Bill Due	04/21/23
Terms	Net 30
Memo	District Cal Card

Expenses

Account	Memo	Amount	Customer:Job	Class
Other Agency Repair Services	AS, Fellers Inc., Graphics stock	32.92		
Other Agency Repair Services	AS, Fellers Inc., Fowler Unit 5	440.84		
Oxygen	TW, Barnes Welding Supply, O2	98.10		
Office Supplies	TW, Amazon, Stamp kit, Svc Ctr	18.34		
Maintenance - Buildings & Grou	TW, Amazon, Flag pole repair kit, Stn. 85 / Svc Ctr	43.16		
Oxygen	TW, Amazon, O2 bottle holder for District van	57.62		
Office Supplies	TW, Office Depot, Toner, Stock	95.98		
Office Supplies	TW, Office Depot, Toner, Stock	491.89		
Office Supplies	TW, Staples, Markers, P4325	25.26		
Cleaning Supplies	TW, Amazon, Batters, Stock	39.40		
Cleaning Supplies	TW, Upline, Cleaning supplies, Stock	846.31		
Cleaning Supplies	TW, Costco, Cleaning supplies, Stock	24.86		
Office Supplies	TW, Office Depot, Office chair, Svc Ctr	151.15		
Maintenance - Buildings & Grou	TW, Amazon, Caulk, Stn. 85	16.94		
Office Supplies	TW, Staples, White board, Stn. 93	93.16		
Office Supplies	TW, Staples, Office supplies, ECC	144.98		
Cleaning Supplies	TW, Staples, Cleaning supplies, Training	359.12		
Maintenance - Buildings & Grou	TW, Amazon, Remotes for Svc Ctr door	81.96		
Personal Safety Supplies	TW, LN Curtis, Patches, B4319	510.65		
Office Supplies	TW, Staples, Toner, Stn. 74	30.21		

Bill

Fresno County Fire Protection District
 210 S. Academy Ave.
 Sanger, CA 93657

Date	Ref. No.
03/22/23	032223

Vendor
U S Bank Corporate Payment System P O Box 790428 St Louis, MO 63179-0428

Bill Due	04/21/23
Terms	Net 30
Memo	District Cal Card

Expenses

Account	Memo	Amount	Customer:Job	Class
Office Supplies	TW, Staples, Scissors, HQ	10.99		
Food	TW, Staples, Plastic forks, Admin	12.95		
Office Supplies	TW, Staples, Office supplies, Stn. 87	60.71		
Cleaning Supplies	TW, Staples, Trash can, Stn. 87	8.89		
Office Supplies	TW, Staples, Office supplies, Protection/Planning	198.29		
Cleaning Supplies	TW, Amazon, Cleaning dusters, Stock	24.28		
Office Supplies	TW, Amazon, Rip / Run paper for District	64.77		
Office Supplies	TW, Staples, Office supplies, Admin	161.70		
Bottled Water Service	TW, Valley Coffee, Water & gatorade for District	2,086.65		
Maintenance - Buildings & Grou	TW, Amazon, Weed killer for District	1,282.20		
Cleaning Supplies	TW, Office Depot, Cleaning supplies, Stock	315.66		
Office Supplies	TW, Office Depot, Cork board, Stn. 72	56.14		
Office Supplies	TW, Staples, Office supplies, ECC	18.67		
Office Supplies	TW, Amazon, Phone charging cables	9.62		
Cleaning Supplies	TW, WalMart, Cleaning supplies, Stock	89.08		
Cleaning Supplies	TW, Costco, Cleaning supplies, Stock	116.55		
Cleaning Supplies	TW, Home Depot, Cleaning supplies, Stock	76.58		
Personal Safety Supplies	TW, Lowes, Sprayer for citro squeeze, District engines	38.74		

Bill

Fresno County Fire Protection District
 210 S. Academy Ave.
 Sanger, CA 93657

Date	Ref. No.
03/22/23	032223

Vendor
U S Bank Corporate Payment System P O Box 790428 St Louis, MO 63179-0428

Bill Due	04/21/23
Terms	Net 30
Memo	District Cal Card

Expenses

Account	Memo	Amount	Customer:Job	Class
Miscellaneous	TW, Alta Foods, Charge in error, Refunded	4,704.45		
Furniture & Linens	TW, Amazon, USA & CA Flags for District	228.22		
Bottled Water Service	TW, Fastenal, Pallet of water for District stations	625.04		
Office Supplies	TW, Amazon, Key tags, Training	6.46		
Maintenance - Buildings & Grou	TW, Lehmans, Keys for Admin	13.94		
Protection/Planning	TW, Amazon, Flashlights, Protection / Planning	246.50		
Food	TW, Amazon, Paper plates, Admin	26.55		
Fire Fighting Equipment	CV, Municipal Emergency Services, PIG hand tools for frontline engines	787.31		
Maintenance-Small Engine & JAW	CV, Amazon, Chainsaw parts, E84 / Stock	27.85		
Maintenance-Small Engine & JAW	CV, Amazon, Trash pump repair parts	40.28		
Maintenance-Small Engine & JAW	CV, Amazon, Chainsaw parts, E84 / Stock	17.26		
Maintenance-Small Engine & JAW	CV, Amazon, Small engine repair parts (chainsaws/leaf blowers)	179.92		
Maintenance - Buildings & Grou	DU, Ferguson, Urinal gasket, Stn. 90	6.66		
Maintenance - Buildings & Grou	DU, Sorensen Machine Works, Flag pole rope, saw blad, tire plug kit	64.98		
Training	JM, Home Depot, Supplies for Truck Academy	69.80		

Bill

Fresno County Fire Protection District
 210 S. Academy Ave.
 Sanger, CA 93657

Date	Ref. No.
03/22/23	032223

Vendor
U S Bank Corporate Payment System P O Box 790428 St Louis, MO 63179-0428

Bill Due	04/21/23
Terms	Net 30
Memo	District Cal Card

Expenses

Account	Memo	Amount	Customer:Job	Class
Technical Rescue Program	RB, Wholesale Marine, Maintenance supplies, Rescue boats	99.37		
Technical Rescue Program	RB, Amazon, Maintenance supplies, Rescue boats	15.12		
Propane Service	TA, JS West & Co, Propane Expense, Stn. 82	714.25		
Food	AC, Robertitios, Food on CAXFR 230115	11.86		
Food	AC, The Meat Market, Food on CAXFR 230115	32.35		
Food	AC, Cristal Bakery, Food on CAXFR 230115	69.42		
Food	AC, The Sticky Icky BBQ, Board meeting dinner	172.88		
Telephone Services	AC, Sebastian, Phone swap service HQ / Training for DeShaunda	272.50		
Cellular Service	RM, Apple, iCloud storage, D4301 iPhone	0.99		
Office Supplies	PH, Amazon, Office supplies, HQ trailer	33.67		
Office Supplies	PH, Staples, Office supplies, HQ trailer	10.03		
Food	CM, Full O Bull, Food for EE on CAXFR230115	151.28		
Food	JDT, Tollhouse Market, Food for Preposition XFR, Dozer 43	52.92		
Maintenance - Buildings & Grou	JDT, Ornamental Iron, Gate repair supplies, Stn. 96	21.13		
Cellular Service	JDT, Apple, iCloud storage	0.99		
Food	JDT, Casa Oinari, Food for Preposition XFR, Dozer 43	94.06		

Bill

Fresno County Fire Protection District
 210 S. Academy Ave.
 Sanger, CA 93657

Date	Ref. No.
03/22/23	032223

Vendor
U S Bank Corporate Payment System P O Box 790428 St Louis, MO 63179-0428

Bill Due	04/21/23
Terms	Net 30
Memo	District Cal Card

Expenses

Account	Memo	Amount	Customer:Job	Class
Food	JDT, La Haciendita, Food for Preposition XFR, Dozer 43	68.68		
Food	JDT, Tollhouse Market, Food for Preposition XFR, Dozer 43	57.02		
Food	JDT, Clingans Junction, Food for Preposition XFR, Dozer 43	54.95		
Food	JDT, Red Caboose, Food for Preposition XFR, Dozer 43	94.28		
Food	JDT, Bear Mountain Pizza, Food for Preposition XFR, Dozer 43	63.24		
Food	JDT, Taqueria Don Pepe, Food for Preposition XFR, Dozer 43	48.85		
Grant - Power Resiliency	JDT, Valley Air Conditioning, Generator gas line installation, Stn. 95	1,881.00		
Grant - Power Resiliency	JDT, Valley Air Conditioning, Generator gas line connection, Stn. 85	546.00		
Maintenance - Buildings & Grou	JDT, Abbey Door Service, New app bay door operator installation, Stn. 89	2,200.00		
Food	JDT, Deli Delicious, Food for Preposition XFR, Dozer 43	58.18		
Food	BM, Sal's Mexican Restaurant, Incident meals #3847	176.07		
Food	BM, Mountain Mike's Pizza, CAXFR230070	62.48		
Maintenance - Buildings & Grou	EV, Amazon, Lock out tag out kit, L87	26.29		
Miscellaneous	EV, Prime Video, Charge in error	9.99		
Fire Fighting Equipment	EV, Henry Schein, Warm zone triage kits, Per B4317	791.80		

Bill

Fresno County Fire Protection District
 210 S. Academy Ave.
 Sanger, CA 93657

Date	Ref. No.
03/22/23	032223

Vendor
U S Bank Corporate Payment System P O Box 790428 St Louis, MO 63179-0428

Bill Due	04/21/23
Terms	Net 30
Memo	District Cal Card

Expenses

Account	Memo	Amount	Customer:Job	Class
Miscellaneous	EV, Prime Video, Charge in error	3.19		
Food	EV, Amazon, Coffee filters, Str. 87	26.94		
Supplies - Medical	EV, Amazon, Medical supplies, E4363	26.98		
Food	EV, Doghouse Grill, Food CAXFR 230070	116.64		
Technical Rescue Program	EV, Amazon, Spotlights, Boats 7 & 8	66.06		
Food	EV, DiCiccoco, Food CAXFR 230070	226.47		
Food	EV, Robertitos, Food CAXFR 230070	81.97		
Food	EV, Deli Delicious, Food CAXFR 230070	115.42		
Food	EV, Habit, Food CAXFR 230070	93.59		
Food	EV, Mi Linda Tierra, Food CAXFR 230070	164.35		
Food	EV, Mi Linda Tierra, Food CAXFR 230070	16.99		
Food	EV, Las Mananitas, Food CAXFR 230070	92.22		
Food	EV, Me N Eds, Food CAXFR 230070	153.01		
Food	EV, Denny's, Food CAXFR 230070	99.12		
Technical Rescue Program	EV, Amazon, Rashgurd for wetsuits	26.96		
Technical Rescue Program	EV, Golden Valley Ace, Staples/staplers for search marking paper & ICS 231s	94.98		
Food	EV, Chipolte, Food CAXFR 230070	112.12		

Bill

Fresno County Fire Protection District
 210 S. Academy Ave.
 Sanger, CA 93657

Date	Ref. No.
03/22/23	032223

Vendor
U S Bank Corporate Payment System P O Box 790428 St Louis, MO 63179-0428

Bill Due	04/21/23
Terms	Net 30
Memo	District Cal Card

Expenses

Account	Memo	Amount	Customer:Job	Class
Technical Rescue Program	EV, WalMart, Patient / victim rain ponchos, R287	20.30		
Technical Rescue Program	EV, Walgreens, Search marking paper	10.91		
Technical Rescue Program	EV, WalMart, Boot dryers for water team decon / R & R	117.42		
Food	EV, Starbucks, Food CAXFR 230070	58.20		
Food	EV, Maria's, Food CAXFR 230070	81.81		
Food	EV, Mi Linda Tierra, Food CAXFR 230070	86.63		
Food	EV, Robertitos, Food CAXFR 230070	104.87		
Technical Rescue Program	EV, Northwest River Supplies, Wet suits	688.94		
Food	EV, Westwoods, Food CAXFR 230070	221.83		
Food	EV, Playas De Rosarito, Food CAXFR 230070	91.81		
Technical Rescue Program	EV, Home Depot, Pvc pipe for propping/sounding flooded area, R287	66.00		
Food	EV, Doghouse Grill, Food CAXFR 230070	154.17		
Food	EV, Rio Acai Bowls, Food CAXFR 230070	79.81		
Food	EV, Chipolte, Food CAXFR 230070	113.95		
Food	EV, Mi Linda Tierra, Food CAXFR 230070	62.78		
Food	EV, Heirloom, Food CAXFR 230070	130.21		

Bill

Fresno County Fire Protection District
 210 S. Academy Ave.
 Sanger, CA 93657

Date	Ref. No.
03/22/23	032223

Vendor
U S Bank Corporate Payment System P O Box 790428 St Louis, MO 63179-0428

Bill Due	04/21/23
Terms	Net 30
Memo	District Cal Card

Expenses

Account	Memo	Amount	Customer:Job	Class
Food	EV, AL's Cafe, Food CAXFR 230070	86.08		
Technical Rescue Program	EV, CMC Rescue, Victim harness, L72	306.65		
Food	EV, Rio Acai Bowls, Food CAXFR 230070	78.55		
Food	EV, I Love Sushi, Food CAXFR 230070	191.55		
Technical Rescue Program	EV, Northwest River Supplies, Tow tether, R287	172.17		
Food	EV, Habit, Food CAXFR 230070	95.03		
Food	EV, Chipotle, Food CAXFR 230070	96.66		
Food	EV, Doghouse Grill, Food CAXFR 230070	134.64		
Exercise Equipment	SB, Amazon, PT equipment for various stations	90.64		
Exercise Equipment	SB, Amazon, PT equipment for various stations	1,403.60		
Exercise Equipment	SB, Amazon, PT equipment for various stations	129.54		
Exercise Equipment	SB, Amazon, PT equipment for various stations	23.74		
Exercise Equipment	SB, Amazon, PT equipment for various stations	473.75		
Exercise Equipment	SB, Amazon, PT equipment for various stations	71.22		
Food	SB, Kady's Kitchin, Food for XFR230070	67.99		
Public Information Officer	SB, 2 Hot Active Wear, Hat & Shirt for DelTesta	54.09		

Expense Total : 63,701.38

Bill Total : \$63,701.38

Fresno County Fire Protection District
Balance Sheet
As of March 31, 2023

Mar 31, 23

ASSETS

Current Assets

Checking/Savings

0105 · PVB Ranger Club	3,330.85
0107 · WFB Operating Account	364,485.57
0109 · WFB Reserve Account	2,093,394.75
0110 · County of Fresno Treasury	
County Cash-10000 Gen Fund	9,252,786.65
County Cash-20000 Capital Equip	4,202,888.27
County Cash-41240 Zone 2	1,856.64
County Cash-41250 Zone 3	132.50
County Cash-41260 Zone 4	44.50
County Cash-41270 Zone 5	4,108.58
County Cash-41280 Zone 6	176.65
County Cash-41290 Zone 7	2,428.36
County Cash-41300 Zone 8	1,015.82
County Cash-41310 Zone 9	3,842.51
County Cash-41320 Zone 10	232,540.02
County Cash-41360 Zone A	253,011.20
County Cash-41370 Hydrant Maint	2,622.27
County Cash-41380 MNTFA	57,613.00
County Cash-41389 CFD	178,971.46
County Cash-41390 Zone 1(A) CFD	231,135.54
County Cash-41391 Zone 1(B) CFD	286,607.58
County Cash-41392 Zone 2(A) CFD	209,021.08
County Cash-41393 Zone 2(B) CFD	127,773.48

Total 0110 · County of Fresno Treas... 15,048,576.11

0111 · WFB Bldg. Contingency 361,590.64

0112 · WFB Payroll 40,000.00

Total Checking/Savings 17,911,377.92

Accounts Receivable

1200 · Accounts Receivable 1,030,488.75

Total Accounts Receivable 1,030,488.75

Other Current Assets

12000 · Undeposited Funds 4,382.00

15000 · Lease Receivable 30,773.00

Total Other Current Assets 35,155.00

Total Current Assets 18,977,021.67

TOTAL ASSETS

18,977,021.67

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable

2000 · Accounts Payable 224,314.89

11:36 AM

04/13/23

Accrual Basis

Fresno County Fire Protection District

Balance Sheet

As of March 31, 2023

	<u>Mar 31, 23</u>
Total Accounts Payable	224,314.89
Other Current Liabilities	
25000 · Deferred Lease Revenue	30,773.00
Total Other Current Liabilities	30,773.00
Total Current Liabilities	255,087.89
Total Liabilities	255,087.89
Equity	
30000 · Opening Balance Equity	568,283.95
32000 · Retained Earnings	1,631,459.52
34000 · Prior Period Adjustments	95,738.95
3900 · Fund Balance	10,207,058.53
Net Income	6,219,392.83
Total Equity	18,721,933.78
TOTAL LIABILITIES & EQUITY	<u>18,977,021.67</u>

Incidents by District/Zone

Jan 01, 2022 12:00 AM to Apr 13, 2023 09:23 AM



District/Zone	2023				2023		2022		YTD % Change
	Jan	Feb	Mar	Apr	Grand Total - Current	% of Total Incidents - Current	Grand Total - Previous	% of Total Incidents - Previous	
11	38	43	44	12	137	4%	57	5%	140.35%
12	20	12	15	3	50	2%	16	1%	212.50%
13	8	11	21	3	43	1%	18	2%	138.89%
14	73	59	46	40	218	7%	111	10%	96.40%
15	148	156	197	71	572	18%	272	24%	110.29%
17	195	228	228	72	723	22%	335	29%	115.82%
18	337	284	310	113	1,044	32%	322	28%	224.22%
FOW	27	21	28	11	87	3%	0	0%	N/A
OTHER	9	9	11	6	35	1%	5	0%	600%
SLM	97	96	117	43	353	11%	0	0%	N/A
Grand Total	952	919	1,017	374	3,262	100%	1,136	100%	187.15%



FRESNO COUNTY FIRE

PROTECTION DISTRICT

Honor, Integrity, Cooperation & Professionalism

April 19, 2023

Fire Prevention & Law Enforcement Summary for April 2023

FIRE INVESTIGATIONS	MAR-22	MAR-23	2023 YTD
STRUCTURE	3	13	26
VEGETATION	2	2	0
VEHICLE	0	0	2
REFUSE	0	2	3
IMPROVEMENT	0	0	0
AG PRODUCT	0	1	0
OTHER AGENCY ASSIST	0	1	2
TOTALS	5	19	52
PRA REQUEST LRA	13	22	72
PRA REQUEST SRA	8	12	25
LE RELATED CALLS			
LAW ENFORCEMENT	8	7	18
CITATIONS	1	0	0
ARRESTS	0	0	0

Protection & Planning Summary for March

SERVICES	District	Shaver	Parlier	Mendota	Huron	San Joaquin	Auberry VFD	2023 YTD	2022 YTD
Conditioning Letters	6	0	1	0	0	0	0	23	39
Over The Counter Mtgs	12	1	0	0	0	0	0	24	19
Plan Reviews	39	3	1	1	3	1	1	106	104
Field Inspections	49	5	9	19	4	0	0	226	142
Insurance Inquiries	2	0	0	11	5	3	0	21	
Annual Inspection	0	0	0	0	0	0	0	14	
School Inspection	8	0	0	0	0	2	0	16	
4290 Inspection	SRA 4	0	0	0	0	0	0	17	
Other activities	11 knox box installs, 0 Hrs Weed Abatment								

Quick WO History

<u>Asset</u>	<u>WO #</u>	<u>Meter</u>	<u>Closed Date</u>	<u>Work Code</u>
539 (SQ287): 2008 Ford F550	3115	Miles	03/31/2023	09: ELECTRICAL Part: 665MF - Deka Battery Labor: 5780466 - NGUYEN, FERSON Labor: 6995875 - FAGUNDES, MICHAEL
Date(s): 03/01/2023 - 03/31/2023				
513 (L72): 2022 SMEAL	3114	Miles	03/31/2023	10: B SERVICE Part: 15w40 - Motor Oil (Qts) Part: LF14000NN - Oil Filter Part: 9478 - Air Filter Part: FF5825NN - Fuel Filter Labor: 5780466 - NGUYEN, FERSON Labor: 6995875 - FAGUNDES, MICHAEL
531 (SQ87): 2016 Dodge RAM 5500	3113	Miles	03/31/2023	03: BRAKES Part: 881380CR - Napa Rear Brake Rotor Part: 68036471AB-001 - Mopar Hub Part: FT8446F - Napa Brake Pads Part: 3207XB - Napa Left Rear Brake Caliper Part: 3207XA - Napa Right Rear Brake Caliper Part: 68036474-AA - Rear Axle Hub Face "O" Ring Part: 85032CC - BG Dot 3 Brake Fluid(Qt) Labor: 5780466 - NGUYEN, FERSON Labor: 6995875 - FAGUNDES, MICHAEL
064 (U30): 2005 Ford Ranger	3112	Miles	03/31/2023	08: TIRES Labor: 6995875 - FAGUNDES, MICHAEL
204 (E294): 2005 HME INTRUDER	3111	Miles	04/07/2023	03: BRAKES Part: BX280337N - Brake Pressure 08: TIRES Part: 11R22.5 - Goodyear G182 RSD Part: EPDM 2-1093 - Valve Stems Part: 90-258B - Valve Stems 09: ELECTRICAL Part: 1131MF - Battery 10: B SERVICE Part: 15-40 Bulk - Engine Oil Part: 1748XD - Oil Filter Part: 3697 - Fuel Filter Part: FS1003 - Fuel Filter Part: 6748 - Air Filter Labor: Lira, David Labor: 11 - Lovett, Josh
517 (R87): 2008 SVI RESCUE	3110	Miles	03/30/2023	03: BRAKES Part: NT3030STD-78TC - Bendix 30/30 STD Brake Chamber Labor: 5780466 - NGUYEN, FERSON
220 (E84): 2019 SMEAL METRO STAR	3109	Miles	03/30/2023	05: BODY Part: 85-405 - 1/4 x20 Nut Serts Labor: 6995875 - FAGUNDES, MICHAEL

Quick WO History

Asset	WO #	Meter	Closed Date	Work Code
313 (WT93): 2021 KENWORTH Date(s): 03/01/2023 - 03/31/2023	3108	Miles	03/29/2023	30: PUMP SYSTEM Part: AC-10214 - Spartan Hime Joint Labor: 5780466 - NGUYEN, FERSON
209 (E94): 2009 SMEAL METRO STAR	3107	234,522.0 Miles		03: BRAKES Part: 234101 - Type 30 STD Brake Diaphragm Labor: 5780466 - NGUYEN, FERSON
216 (E93): 2013 SMEAL METRO STAR	3106	Miles	03/29/2023	03: BRAKES Part: GC3036L - Haldex 30/36L Brake Chamber Labor: 5780466 - NGUYEN, FERSON
211 (E86): 2009 SMEAL METRO STAR	3105	Miles	03/29/2023	08: TIRES Part: 11R22.5 - Goodyear G182 Tires Labor: 6995875 - FAGUNDES, MICHAEL 16: WINDOWS AND MIRRORS Part: 648196 - Handle, Window Crank
214 (E74): 2013 SMEAL METRO STAR	3102	Miles	03/29/2023	09: ELECTRICAL Part: HBX2J - Horn Brush Kit Labor: 6995875 - FAGUNDES, MICHAEL
213 (E85): 2013 SMEAL METRO STAR	3101	Miles	03/29/2023	05: BODY Labor: 6995875 - FAGUNDES, MICHAEL 13: RADIATOR SYSTEM Part: 72R5050 - Water/Heating Valve Part: Red Coolant - Antifreeze(Gal.) 30: PUMP SYSTEM
013 (B4317): 2021 Chevrolet Silverado	3100	Miles	03/29/2023	10: B SERVICE Part: 100255 - Oil Filter Part: R32440 - Air Filter Part: 208722 - 5w30 Synthetic Total Motor Oil Part: 115w0R - Oil Additive Labor: 817025 - Kagy, Dakota
321 (WT82): 2011 KENWORTH T440	3099	Miles	03/28/2023	16: WINDOWS AND MIRRORS Part: 6018 - Wiper Blades Part: R-23-1029-12 - Driver Side Wiper Arm Labor: 5780466 - NGUYEN, FERSON
City of Fresno:	3093		03/27/2023	35: GRAPHICS
Madera County Sheriff's Office:	3092	Miles	03/27/2023	35: GRAPHICS
City of Fresno:	3091		03/27/2023	35: GRAPHICS

Quick WO History

Asset	WO #	Meter	Closed Date	Work Code
Shaver Lake Volunteer Fire Department: Date(s): 03/01/2023 - 03/31/2023	3090		03/27/2023	35: GRAPHICS
Cal Fire - Southern Region HQ's:	3089			35: GRAPHICS
CO-4100:	3088	Miles	03/24/2023	35: GRAPHICS
CO-4100:	3087	Miles	03/24/2023	35: GRAPHICS
City of Fresno:	3086		03/24/2023	35: GRAPHICS
City of Fresno:	3085		03/24/2023	35: GRAPHICS
Parlier Police Department:	3084		03/24/2023	35: GRAPHICS
Shaver Lake Volunteer Fire Department:	3083		03/24/2023	35: GRAPHICS
City of Fresno:	3082		03/24/2023	35: GRAPHICS
City of Fresno:	3081		03/24/2023	35: GRAPHICS
City of Fresno:	3080		03/24/2023	35: GRAPHICS
City of Fresno:	3079		03/24/2023	35: GRAPHICS
City of Fresno:	3078		03/24/2023	35: GRAPHICS
City of Fowler:	3077		03/24/2023	35: GRAPHICS
503 (Shop): 2021 Polaris Ranger EV	3116	Engine Hours	03/23/2023	09: ELECTRICAL Part: GC12T - Battery Labor: 812272 - Lira, David
219 (L87): 2019 SMEAL METRO STAR	3098	Miles	03/23/2023	18: STEERING AND SUSPENSION Part: 85030 - Gabriel Shock Absorbers Labor: 11 - Lovett, Josh
013 (B4317): 2021 Chevrolet Silverado	3097	Miles	03/22/2023	09: ELECTRICAL Part: 28-1570 - 100 AMP Mega Fuse Labor: 6995875 - FAGUNDES, MICHAEL
222 (E89): 2021 SMEAL METRO STAR	3096	Miles	03/21/2023	09: ELECTRICAL Labor: 5780466 - NGUYEN, FERSON Labor: 817025 - Kagy, Dakota

Quick WO History

<u>Asset</u>	<u>WO #</u>	<u>Meter</u>	<u>Closed Date</u>	<u>Work Code</u>
202 (E87): 2005 HME INTRUDER Date(s): 03/01/2023 - 03/31/2023	3104	Miles	03/20/2023	30: PUMP SYSTEM 30: PUMP SYSTEM Part: 799725 - Acron Valve Kit 3/3.5 Part: 350232 - Acron Valve Kit 2.0 Part: 1868X8X4 - 1/2 x 1/2 MPT Push Lock Fitting Part: 2" Victallic Clamp Seals Part: 3/4 Stainless Pipe Tee Part: 3/4 Stainless Pipe Close Couplers Labor: 817025 - Kagy, Dakota 33: FOAM SYSTEM 36: PLUMBING
224 (New BR74): 2000 INTERNATIONAL	3095	Miles	03/20/2023	05: BODY Part: 3550931C91 - Handle, Outside Door Labor: 6995875 - FAGUNDES, MICHAEL
317 (HOOK LIFT): 1993 INTERNATIONAL 2674	3094	Miles	03/20/2023	02: ENGINE Part: 28-3243 - 10 Amp ATC Resettable Fuse Part: 4024808 - Cummins Fuel Shut Off Solenoid Labor: 5780466 - NGUYEN, FERSON
216 (E93): 2013 SMEAL METRO STAR	3075	Miles	03/18/2023	15: PUMP PANEL Part: 279433 - Vernier Pump Throttle Controller Labor: 5780466 - NGUYEN, FERSON
321 (WT82): 2011 KENWORTH T440	3074	Miles	03/18/2023	03: BRAKES Part: 1868X4 - 1/4" Push Lock Fitting Part: 1868X6 - 3/8" Push Lock Fitting Part: 1862X6 - 3/8" Push Lock Union Part: 3/8" - Simflex Air Brake Hose(Inch) Labor: 5780466 - NGUYEN, FERSON
215 (E83): 2013 SMEAL METRO STAR	3073	Miles	03/17/2023	03: BRAKES Part: 90555398 - Haldex 90 psi Protection Valve Part: Brass - Fitting Labor: 5780466 - NGUYEN, FERSON
209 (E94): 2009 SMEAL METRO STAR	3072	Miles	03/16/2023	10: B SERVICE Part: 6891 - Engine Air Filter Part: 3936 - Engine Fuel Filter Part: 1748XD - Engine Oil Filter Part: 15w40 - Motor Oil(Qts) Labor: 5780466 - NGUYEN, FERSON
509 (S2): 2021 RAM 2500 ProMaster	3071	Miles	03/16/2023	08: TIRES Part: 249745 - LT 225/7546 Ironman Part: 92-4006R - TRMS Sensors

Quick WO History

<u>Asset</u>	<u>WO #</u>	<u>Meter</u>	<u>Closed Date</u>	<u>Work Code</u>
Date(s): 03/01/2023 - 03/31/2023				10: B SERVICE Part: 100010 - Napa Oil Filter Part: 75-530 - 5w20 Synthetic Oil(Qts) Part: 200304 - Air Filter Labor: 817025 - Kagy, Dakota 31: OUTFIT
285 (P4323): 2009 Chevrolet K2500HD	3070	Miles	03/15/2023	08: TIRES Part: Core - Valve Stem Core Labor: 5780466 - NGUYEN, FERSON
209 (E94): 2009 SMEAL METRO STAR	3069	Miles	03/14/2023	16: WINDOWS AND MIRRORS Labor: 5780466 - NGUYEN, FERSON
216 (E93): 2013 SMEAL METRO STAR	3068	Miles	03/14/2023	16: WINDOWS AND MIRRORS Labor: 5780466 - NGUYEN, FERSON
222 (E89): 2021 SMEAL METRO STAR	3067	Miles	03/13/2023	05: BODY Part: 75-200 - Napa Transmission Fluid Labor: 5780466 - NGUYEN, FERSON
218 (E95): 2013 SMEAL METRO STAR	3066	Miles	03/13/2023	05: BODY Part: 717377 - Rev. Passenger side door latch Part: 717376 - Rev. Passenger Side Inner Latch Mechanism 30: PUMP SYSTEM Labor: 5780466 - NGUYEN, FERSON
224 (New BR74): 2000 INTERNATIONAL	3051	Miles	03/13/2023	09: ELECTRICAL Part: 1031MF - Deka Battery Labor: 5780466 - NGUYEN, FERSON
209 (E94): 2009 SMEAL METRO STAR	3063	Miles	03/12/2023	13: RADIATOR SYSTEM Part: 59-954 - 5/8" Heater Hose Splice Part: 50-2610 - #10 Silicon Hose Clamps Part: Red Coolant - Gallon of Antifreeze Labor: 6995875 - FAGUNDES, MICHAEL
219 (L87): 2019 SMEAL METRO STAR	3062	Miles	03/12/2023	18: STEERING AND SUSPENSION Part: 64347 - Air bag Labor: 6995875 - FAGUNDES, MICHAEL
520 (S3): 2009 Ford F550	3065	Miles	03/16/2023	02: ENGINE Part: 3C3Z-6766-CA - Oil Filter Cap 05: BODY Part: 640 - Anti Sail Mud Flap Bracket Labor: 5780466 - NGUYEN, FERSON Labor: 6995875 - FAGUNDES, MICHAEL 08: TIRES Part: 225/70R19.5 - Toyo Tires 09: ELECTRICAL 10: B SERVICE

Quick WO History

<u>Asset</u>	<u>WO #</u>	<u>Meter</u>	<u>Closed Date</u>	<u>Work Code</u>
Date(s): 03/01/2023 - 03/31/2023				Part: 3963 - Fuel Filter Part: 7311 - Oil Filter Part: 9886 - Air Filter Part: 15w40 - Qts of Motor Oil 13: RADIATOR SYSTEM Part: Bulk Green Coolant - Gallon of Antifreeze 32: EXHAUST SYSTEM
224 (New BR74): 2000 INTERNATIONAL	3061	Miles	03/10/2023	02: ENGINE Part: 440008174 - LP Fuel Pump Part: 1817677C91 - Prescreen/Bowl Part: 3403 - Fuel Filter Part: 1812348C1 - Sleeve, Fuel Line Labor: 6995875 - FAGUNDES, MICHAEL
224 (New BR74): 2000 INTERNATIONAL	3060	Miles	03/09/2023	08: TIRES Part: 2245QC - Snow Chains Part: 0218 - Snuggers Labor: 6995875 - FAGUNDES, MICHAEL
064 (U30): 2005 Ford Ranger	3059	Miles	03/09/2023	02: ENGINE Part: 38001 - Napa Serpentine Belt Idler Pulley Part: 060882 - Serpentine Belt 08: TIRES Part: 225/70R15 - Kenda Tires Part: Valve Stems Labor: 11 - Lovett, Josh Labor: 5780466 - NGUYEN, FERSON Labor: 817025 - Kagy, Dakota 10: B SERVICE Part: 6253 - Napa Engine Air Filter Part: 1516 - Napa Oil Filter Part: 10w30 - Motor Oil(Qts) Part: 704-1902 - Oil Pan Plug 14: A SERVICE 18: STEERING AND SUSPENSION Part: CMK80052 - Napa Upper Control Arm Part: CMK80054 - Napa Upper Control Arm 18: STEERING AND SUSPENSION
221 (E75): 1999 HME	3058	Miles	03/09/2023	09: ELECTRICAL 30: PUMP SYSTEM Part: K962 - Vang Repair Kit Part: 6225RM - Electrical Motor / Primer 32: EXHAUST SYSTEM Part: 22-500-16 - 18" of 5" Exhaust Part: 32-500 - 5" Exhaust Union Coupler Part: 500073-02 - 5" Magna Grip Exhaust Tip Part: FB500 - 5" Exhaust Clamps Labor: 6995875 - FAGUNDES, MICHAEL
219 (L87): 2019 SMEAL METRO STAR	3057	Miles	03/08/2023	18: STEERING AND SUSPENSION

Quick WO History

<u>Asset</u>	<u>WO #</u>	<u>Meter</u>	<u>Closed Date</u>	<u>Work Code</u>
				Part: 64347 - Air Bag Labor: 6995875 - FAGUNDES, MICHAEL
Date(s): 03/01/2023 - 03/31/2023 502 (Station 82): 2021 Polaris Ranger EV	3056	Engine Hours	03/08/2023	09: ELECTRICAL Part: GCRT - Battery Part: 4012836 - Charging Dongle Labor: 817025 - Kagy, Dakota
211 (E86): 2009 SMEAL METRO STAR	3055	Miles	03/08/2023	05: BODY Part: 1004 - Pac Strap Part: 40700 - Napa 4" Seal Labor: 5780466 - NGUYEN, FERSON Labor: 817025 - Kagy, Dakota
313 (WT93): 2021 KENWORTH	3054	Miles	03/08/2023	02: ENGINE 10: B SERVICE Part: 500927 - Napa Air Filter Part: FF63054NN - Fleetguard Fuel Filter Part: FS1003 - Fleetguard Fuel Filter Part: 1748XD - Napa Oil Filter Part: 15w40 - Motor Oil(Qts) Labor: 6995875 - FAGUNDES, MICHAEL
216 (E93): 2013 SMEAL METRO STAR	3053	Miles	03/08/2023	23: LIGHTING (CHASSIS & CODE 3) Part: 60R02FRR - 600 Series LED Red Flash Labor: 6995875 - FAGUNDES, MICHAEL
224 (New BR74): 2000 INTERNATIONAL	3052	Miles	03/08/2023	02: ENGINE Part: Bulk - Gallon of Coolant Labor: 817025 - Kagy, Dakota 09: ELECTRICAL Part: 782-2023 - Fuse Holder Part: 022-0258 - 5 AMP Battery Charger Battery Tender
507 (New BS82): 2021 RAM 5500	3050	Miles	03/07/2023	04: TRANSMISSION Part: 50-010 - O-Ring #10 Labor: 6995875 - FAGUNDES, MICHAEL
222 (E89): 2021 SMEAL METRO STAR	3049	Miles	03/07/2023	05: BODY Labor: 6995875 - FAGUNDES, MICHAEL 09: ELECTRICAL
010 (Pending T4326): 2021 Chevrolet K2500HD	3048	Miles	03/07/2023	03: BRAKES 31: OUTFIT Part: 1BR900 - Router/Internet Device Part: PR05021-ZWG15BS - Antenna Labor: 817025 - Kagy, Dakota
550 (BR77): 1995 HME SFO	3047	Miles	03/06/2023	03: BRAKES Part: 1869X4 - 1/4" DOT Push in Male

Quick WO History

<u>Asset</u>	<u>WO #</u>	<u>Meter</u>	<u>Closed Date</u>	<u>Work Code</u>
				Elbow Brass
Date(s): 03/01/2023 - 03/31/2023				Part: 1862X8 - 1/2" DOT Push in Union Brass Labor: 817025 - Kagy, Dakota
				09: ELECTRICAL Part: AP00909 - Darley Primer Pump Assembly Part: PLU4XD-25 - Batt Cable 4 AWG Part: CLH4-3/8 - Batt Cable Ends
209 (E94): 2009 SMEAL METRO STAR	3046	Miles	03/06/2023	
				05: BODY Part: 376423 - Latch Flush Pull - Black Labor: 6995875 - FAGUNDES, MICHAEL
				30: PUMP SYSTEM Part: 769657 - Stud Ball Joint Female Part: 769479 - Sleeve Ball Joint
				36: PLUMBING
513 (L72): 2022 SMEAL	3045	Miles	03/04/2023	
				09: ELECTRICAL Part: EL-13051 - Bed Zone Sensor Labor: 11 - Lovett, Josh
230 E71: 2007 HME INTRUDER	3044	Miles	03/04/2023	
				15: PUMP PANEL Labor: 11 - Lovett, Josh
012 (C4300): 2021 Chevrolet Tahoe	3064	Miles	03/03/2023	
				02: ENGINE 27: FACTORY RECALLS 27: FACTORY RECALLS
219 (L87): 2019 SMEAL METRO STAR	3043	Miles	03/03/2023	
				13: RADIATOR SYSTEM Part: 2583-FF1-801001 - Radiator Part: FLX-1070-0003 - CAC Boot Labor: 4983593 - PALM, ALEXANDER Labor: 817025 - Kagy, Dakota
013 (B4317): 2021 Chevrolet Silverado	3042	Miles	03/03/2023	
				09: ELECTRICAL Part: MF-94 - Deka Battery Part: MF 48 - Deka Battery Labor: 11 - Lovett, Josh
220 (E84): 2019 SMEAL METRO STAR	3041	Miles	03/02/2023	
				30: PUMP SYSTEM Part: 711375 - Rev water tank level Labor: 5780466 - NGUYEN, FERSON
212 (E96): 2009 SMEAL METRO STAR	3040	Miles	03/01/2023	
				10: B SERVICE Part: 15w40 - Bulk Engine Oil(Qts) Part: F51003 - Fleet Guard Fuel Filter Part: 1748XD - Napa Engine Oil Filter Part: 3936 - Napa Fuel Filter Part: 6891 - Napa Engine Air Filter Labor: 11 - Lovett, Josh
222 (E89): 2021 SMEAL METRO STAR	3032	Miles	03/01/2023	

Quick WO History

Asset	WO #	Meter	Closed Date	Work Code
531 (SQ87): 2016 Dodge RAM 5500 Date(s): 03/01/2023 - 03/31/2023	3031	Miles	03/01/2023	14: A SERVICE
217 (L287): 2007 SMEAL SIRIUS	3030	Miles	03/01/2023	14: A SERVICE
517 (R87): 2008 SVI RESCUE	3029	Miles	03/01/2023	14: A SERVICE

Board Member Teleconferencing

1207.1 POLICY

This policy shall govern District Board member use of Teleconferencing for attendance at meetings of the District Board of Directors. The Global Teleconferencing Policies (Section 1207.3) and Standard Teleconferencing Procedures (Section 1207.4) shall apply in all instances, except when (1) a Board member has either "just cause" or an "emergency circumstance" so as to permit the use the Expanded Teleconferencing Procedures (Section 1207.5) or (2) a State of Emergency issued by the California Governor is in effect sufficient to trigger the use of the Emergency Teleconferencing Procedures (Section 1207.6).

1207.2 DEFINITIONS

Board of Directors - shall refer to the legislative body of the Fresno County Fire Protection District as provided by Government Code Section 54952

Brown Act / Ralph M. Brown Act – shall refer to Chapter 9 (commencing with Section 54950) of Part 1 of Division 2 of Title 5 of the California Government Code, known as the "Ralph M. Brown Act" pursuant to Government Code section 54950.5, as such shall be amended from time to time.

District - shall refer to the Fresno County Fire Protection District.

Board Member – shall refer to a member of the Fresno County Fire Protection District Board of Directors as provided by Government Code Section 54952.1.

Meeting – shall have the same meaning as provided by Government Code Section 54952.2.

State – shall mean the State of California.

State of Emergency – shall mean a state of emergency proclaimed by the California Governor or such others as may be empowered pursuant to Section 8625 of the California Emergency Services Act, as set forth in Article 1 (commencing with Section 8550) of Chapter 7 of Division 1 of Title 2 the California Government Code.

Teleconferencing – attendance from different locations, other than the physical location of a meeting, by way of an audio device, whether it be telephone, audio-only internet connection, or otherwise.

Videoconferencing – attendance from different locations, other than the physical location of a meeting, by way of a dual audio and visual device, whereby participants can be both seen and heard. For purposes of this Policy, Videoconferencing may include attendance by way of a single device or software package, or attendance via an audio-device with synced camera or webcasting.

Board Member Teleconferencing

1207.3 GLOBAL TELECONFERENCING POLICIES

At the discretion of the Board of Directors and/or the District's Fire Chief, any employee, consultant, vendor, or individual presenting or attending a meeting of the Board of Directors, other than a Board member of the Board of Directors, shall be permitted to attend via teleconference or video conference without compliance with the rules or conditions set forth herein. Board members of the District Board of Directors and committee or bodies required to comply with the Brown Act, may only participate via teleconference or video conference as permitted by this Policy.

To the extent a Board member desires to attend a meeting via teleconference or video conference, the Board member shall generally be required to comply with the foregoing "Standard Teleconferencing Procedures" (Section 1207.4) unless the circumstances exist to justify the use of the "Expanded Teleconferencing Procedures" (1207.5) or "Emergency Teleconferencing Procedures" (Section 1207.6).

A Board member not in compliance with any such procedures, as applicable, shall not be permitted to attend a meeting via teleconference or videoconference for any purpose, whether to participate in or listen to such meeting.

In all instances in which a Board member is attending a meeting via Teleconferencing or Videoconferencing, the Board of Directors shall:

- (a) Take all votes by roll-call;
- (b) Conduct the meeting in a manner that protects the statutory and constitutional rights of the parties and public appearing before the Board of Directors;
- (c) Provide notice and post agendas as otherwise required by the Brown Act; and

Permit members of the public access to the meeting and an opportunity to address the Board of Directors as required by the Brown Act.

1207.4 STANDARD TELECONFERENCING PROCEDURES

A Board member may attend a meeting via Teleconferencing or Videoconferencing if the following conditions are satisfied:

- (a) At least a quorum of the Board members of the Board of Directors participate in the meeting from locations within the boundaries of the District;
- (b) The agenda posted for the meeting is posted at all teleconference locations, each of which are identified in the notice and the agenda for the meeting; and
- (c) Each teleconference location is accessible to the public, and the public is permitted to comment at each teleconference location.

1207.5 EXPANDED TELECONFERENCING PROCEDURES (EFFECTIVE THRU JANUARY 1, 2026)

A Board member may attend a meeting via videoconference only (Teleconferencing will not be permitted under these procedures), without the need to comply with the Standard Teleconference

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Board Member Teleconferencing

Procedure requirements to notice and post at the agenda locations or make such locations accessible to the public, if the following conditions are satisfied:

- (a) At least a quorum of the Board members of the Board of Directors participate in-person from a single physical location accessible to the public, which is within the boundaries of the District and clearly identified in the posted agenda;
- (b) The public is permitted to attend the meeting either by teleconference or videoconference in a manner such that the public can remotely attend and offer real-time comment during the meeting;
- (c) Notice of the means by which the public can remotely attend the meeting via teleconference or videoconference and offer comment during the meeting is included within the posted agenda;
- (d) The Board member(s) seeking to remotely attend the meeting complete(s) and submit(s) to the District the Notification of Remote Board Meeting Attendance form attached hereto and incorporated herein by this reference stating either "just cause" or an "emergency circumstance" that justifies their attendance via videoconference [See attachment: Notification of Remote Board Meeting Attendance.pdf](#) .
 - 1. A Board member shall only have "just cause" for remote attendance if such participation is for one of the following reasons:
 - i. To provide childcare or caregiving need to a child, parent, grandparent, grandchild, sibling, spouse, or domestic partner, with such terms having the same meaning as those terms are defined in Government Code Section 12945.2;
 - ii. Due to a contagious illness that prevents the member from attending in-person;
 - iii. Due to a need related to a physical or mental disability as defined in Government Code Sections 12926 and 12926.1 not otherwise accommodated; and
 - iv. Due to travel while on official business of the Board of Directors or another state or local agency;
 - 2. A Board member shall have an "emergency circumstance" if such participation is due to a physical or family medical emergency that prevents the Board member from attending in person.
- (e) The Board member(s) have not attended a meeting remotely on the basis of "just cause" for more than two meetings in the current calendar year; and
- (f) The Board member(s) have not attended a meeting remotely on the basis of "just cause" or "emergency circumstance" for more than three consecutive months or more than 20% of the meetings in a calendar year.
- (g) The Board of Directors has implemented a procedure for receiving and swiftly resolving requests for reasonable accommodation for individuals with disabilities, consistent with the federal Americans with Disabilities Act of 1990 (42 U.S.C. Sec. 12132), and resolving any doubt in favor of accessibility. In each instance in which

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Board Member Teleconferencing

notice of the time of the meeting is otherwise given or the agenda for the meeting is otherwise posted, the Board of Directors shall also give notice of the procedure for receiving and resolving requests for accommodation.

In order to utilize the Expanded Teleconference Procedures, a Board member shall:

- (a) For a "just cause" circumstance, notify the Board of Directors at the earliest opportunity, including at the start of a regular meeting, of their need to participate remotely for just cause, including a general description of the circumstance relating to their need to appear remotely at the given meeting;
- (b) For an "emergency circumstance," request to participate at a meeting due to an "emergency circumstance" as soon as possible, preferably before the posting of the agenda but up to the start of the meeting, with such request including a general description of the circumstances relating to their need to appear remotely at the given meeting, though any description for emergency circumstances need not exceed 20 words and need not include any medical diagnosis or disability or personal medical information exempt from disclosure by law;
- (c) The Board member shall publicly disclose at the meeting before any action is taken whether any other individuals 18 years of age or older are present in the room at the remote location with the Board member, and the general nature of the Board member's relationship with such individuals; and
- (d) Participate through Videoconferencing, with both audio and visual technology.

Upon receipt of a request from a Board member to utilize the Expanded Teleconference Procedure, the Board of Directors shall:

- (a) Take action by majority vote on a request to participate remotely due to an "emergency circumstance" at its earliest opportunity, which may be taken as a noticed agenda item or as an added item if sufficient time was not provided to place the proposed action on the agenda; and
- (b) In the event of a disruption that prevents the broadcast of the meeting to members of the public, or in the event of a disruption within the District's control that prevents members of the public from offering public comment using the Teleconferencing or Videoconferencing options, take no further action during a meeting until such access is restored.

1207.6 EMERGENCY TELECONFERENCING PROCEDURES (EFFECTIVE THRU JANUARY 1, 2024)

Notwithstanding the Standard Teleconferencing Procedures, the Board of Directors may elect to use these "Emergency Teleconferencing Procedures" to allow Teleconferencing if any of the following circumstances apply:

- (a) The Board of Directors holds a meeting during a proclaimed State of Emergency and State or local officials have imposed or recommended measures to promote social distancing;

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- (b) The Board of Directors holds a meeting during a proclaimed State of Emergency for the purpose of determining, by a majority vote, whether as a result of the emergency, meeting in person would present imminent risks to the health or safety of attendees; or
- (c) The Board of Directors holds a meeting during a proclaimed State of Emergency and the Board of Directors had determined, by majority vote, that as a result of the emergency, meeting in person would present imminent risks to the health and safety of attendees.

If utilizing the Emergency Teleconferencing Procedures, the Board of Directors shall:

- (a) Give notice in the agenda for such meeting of the means by which members of the public may access the meeting and offer public comment via a Teleconferencing or Videoconferencing option, which shall include an opportunity for public comment in real-time;
- (b) In the event of a disruption that prevents the broadcast of the meeting to members of the public, or in the event of a disruption within the District's control that prevents members of the public from offering public comment using the Teleconferencing or Videoconferencing options, take no further action during a meeting until such access is restored; and
- (c) Not close the public comment period, or the opportunity to register to comment, until the time that the general public comment period has elapsed.

The Board of Directors may continue use of the Emergency Teleconferencing Procedures for as long as the State of Emergency remains active, provided that, not later than 30 days after Teleconferencing for the first time, and every 30 days thereafter, the Board of Directors finds by majority vote that:

- (a) The Board of Directors has reconsidered the circumstances of the State of Emergency; and
- (b) Any of the following circumstances exist:
 - 1. The State of Emergency continues to directly impact the ability of the members to meet safely in person; or
 - 2. State or local officials continue to impose or recommend measures to promote social distancing.

In the event of the use of these Emergency Teleconferencing Procedures, it shall not be necessary for the District to provide a physical location from which the public may attend or comment.

1207.7 MISCELLANEOUS PROVISIONS

With respect to the Standard Teleconferencing Procedures, Expanded Teleconferencing Procedures, and Emergency Teleconferencing Procedures set forth herein, such are intended to comply with Government Code Sections 54953(b), (f), and (e), respectively, and, as such, in the event of a conflict between this Policy and such statutory provisions, the statutory provisions shall control and be implemented as if set forth in full in this Policy.

Attachments

Notification of Remote Board Meeting Attendance.pdf



FRESNO COUNTY FIRE

PROTECTION DISTRICT

Honor, Integrity, Cooperation & Professionalism

NOTIFICATION OF REMOTE BOARD MEETING ATTENDANCE

Name:

Today's Date:

Board Meeting Date:

Directors may not attend a meeting remotely on the basis of Just Cause or Emergency Circumstances for more than three consecutive months or more than 20% of the meetings in a calendar year.

JUST CAUSE

Each Director is responsible for notifying the Board Clerk and Fire Chief at the earliest opportunity possible (including at the start of a regular meeting) of the need to participate remotely for Just Cause. Remote participation for Just Cause shall not be utilized by any Director for more than two meetings per calendar year.

Just Cause means any of the following:

- A childcare or caregiving need of a child, parent, grandparent, grandchild, sibling, spouse, or domestic partner that requires them to participate remotely.
- A contagious illness that prevents a member from attending in person.
- A need related to a physical or mental disability not otherwise accommodated.
- Travel while on official business of the legislative body or another state or local agency.

A general description (typically not to exceed 20 words) of the circumstances relating to the need to appear remotely at the meeting must be included:

EMERGENCY CIRCUMSTANCES

Each Director is responsible for notifying the Board Clerk and Fire Chief as soon as possible (preferably before posting of the agenda but up to the start of the meeting) of the need to participate remotely due to Emergency Circumstances.

Emergency Circumstances means the following: A physical or family medical emergency that prevents a member from attending in person.

A general description (typically not to exceed 20 words) of the circumstances relating to the need to appear remotely at the meeting must be included. The general description of the circumstances does not require the member to disclose any medical diagnosis or disability, or any personal medical information that is already exempt under existing law, such as the Confidentiality of Medical Information Act.



FRESNO COUNTY FIRE

PROTECTION DISTRICT

Honor, Integrity, Cooperation & Professionalism

MEMORANDUM

Date: March 29, 2023

To: Board Directors

Attn: Matt Furrer
President

From: Fire District Staff

Subject: Second Reading of Proposed Ordinance 2023-02 Establishing District Board Member Compensation for Attendance of District Board Meetings

BOARD OF DIRECTOR'S BRIEFING PAPER

ISSUE:

This Staff Report addresses proposed Ordinance No. 2023-02 of the Fresno County Fire Protection District ("District") Board of Directors ("Board") that would increase the compensation received by each Board Member for attending District meetings from the current amount of \$100.00 per meeting to \$155.13 per meeting, consistent with applicable law.

BACKGROUND:

On March 8, 2015, the District established by Motion and Ordinance Board Member compensation of \$100.00 per Board meeting attended with an additional five percent (5%) increase each calendar year thereafter, if done through ordinance adoption. The Board has not adjusted Board Member compensation since that date.

Health & Safety Code section 13857(a), a portion of the Fire Protection District Law of 1987 (Health & Safety Code section 13800 *et seq.*), allows each member of a fire protection district board of directors to receive compensation of up to \$100.00 per meeting attended, not to exceed four meetings per month. Health & Safety Code section 13857(b) incorporates Water Code section 20202, which authorizes the District Board to adjust the monthly compensation paid to Board Members for

attendance at District meetings by an additional 5 percent (5%) over and above the \$100.00 compensation authorized by Health & Safety Code section 13857(a).

At the regular Board meeting on March 15, 2023, the Board provided the first reading of proposed Ordinance 2023-02. This will be the second and final reading of the proposed Ordinance 2023-2.

DISCUSSION:

Compensation for each Member of the District Board would increase from \$100.00 to \$155.13 for each day's attendance at meetings of the Board, not to exceed four (4) District Board meetings per month. For each calendar year following the March 8, 2015 Ordinance, the amount of compensation set forth in this Ordinance may be increased by an amount not to exceed five percent (5%) of the compensation that is received as of March 8, 2015. Any increase in compensation received by Board Members effectuating the 5% increase shall be authorized by an ordinance.

Increasing the compensation of District Board Members will assist in compensating District Board members for the time and effort taken, and in some instances travel to consider and resolve District business and is in the public interest. Effectuating the allowed 5% increase, if approved by ordinance, would allow District Board Member compensation to keep pace with inflation rates. Board Members may individually waive any compensation approval.

Further, compensation in the form of group health insurance benefits may be considered as an option for Board Members, their families, or retired board members, under the Provisions of Government Code Sections 53201, 53205.1, and 53205.16. Further analysis of this issue would require further Board direction.

ALTERNATIVES:

There are no recommended alternatives.

IMPACTS *(Consider potential consequences related to each of the following areas of concern for proposed alternatives):*

- Fiscal – No significant impacts
- Operational – No known impacts
- Legal – The increase in Board Member compensation conforms to the amounts currently authorized under applicable law
- Labor - No known impacts
- Sociopolitical - No known impacts
- Policy - No known impacts

Health and safety - No known impacts

Environmental - Increasing Board Member compensation is not a "project" under the California Environmental Quality Act (Public Resources Code section 21000 *et seq.*) and poses no environmental impacts.

Interagency - No known impacts

RECOMMENDATION:

It is recommended by Staff and District Counsel that the District Board of Director's proceed with the Second Reading of the Proposed Ordinance 2023-2.

APPROVED:



Josh ✓Chrisman, Administration Officer

March 29, 2023

Date

ORDINANCE NO. 2023-02

**AN ORDINANCE OF THE FRESNO COUNTY FIRE PROTECTION DISTRICT
INCREASING DISTRICT BOARD MEMBER COMPENSATION FOR
ATTENDANCE AT DISTRICT BOARD MEETINGS**

WHEREAS, the members of the Fresno County Fire Protection District ("District") Board of Directors ("Board") are currently authorized to receive compensation of \$100.00 per District Board meeting attended; and,

WHEREAS, Health & Safety Code section 13857(a), a portion of the Fire Protection District Law of 1987 (Health & Safety Code section 13800 *et seq.*), allows each member of a fire protection district board of directors to receive compensation of up to \$100.00 per meeting attended, not to exceed four meetings per month; and,

WHEREAS, on March 8, 2016, the District adopted District Ordinance No. 2015-01 which established Board Member compensation of one-hundred dollars (\$100.00) per Board meeting attended; and,

WHEREAS, Health & Safety Code section 13857(b) incorporates Water Code section 20202, which authorizes the District Board to adjust the monthly compensation paid to Board Members for attendance at District meetings by an additional 5 percent (5%) over and above the \$100.00 compensation authorized by Health & Safety Code section 13857(a); and,

WHEREAS, the Board has not adjusted Board Member compensation since it was increased by District Ordinance No. 2015-01, adopted on March 18, 2015 and now desires to do so; and,

WHEREAS, the Board now desires to increase monthly compensation through the adoption of this Ordinance for all Board Members in an amount equal to five percent (5%) for each calendar year from the date of Ordinance No. 2015-01; and,

WHEREAS, increasing the compensation of District Board members will assist in compensating District Board members for the time and effort and travel taken to consider and resolve District business and is in the public interest.

NOW THEREFORE BE IT ORDAINED THAT the District Board declares as follows:

1. Accordingly, consistent with Health & Safety Code section 13857(a) and Health & Safety Code section 13857(b) (which incorporates the provisions of Water Code section 20202), compensation paid to each District Board member shall be \$100.00 for each District Board meeting attended; and,
2. District Board member compensation is authorized for attendance at up to four

- (4) District Board meetings per month; and,
3. Compensation for each Member of the District Board is now one hundred dollars (\$100.00) per day for each day's attendance at Board meetings. The amount of compensation set forth in this Ordinance increases current Board compensation by 5% for each calendar year since March 2015 and is adopted pursuant to Chapter 2 of Division 10 of the California Water Code (Water Code section 20200 *et seq.*) or its successor statute(s) which is determined to be the amount of \$155.06; and,
 4. Consistent with Water Code section 20204, this Ordinance shall become effective on the sixtieth (60th) day following its final approval; and,
 5. Pursuant to the California Environmental Quality Act (Public Resources Code section 21000 *et seq.*) ("CEQA") and the CEQA Guidelines (Title 14, Cal. Code Regs., section 15000 *et seq.*) ("Guidelines"), the Board has determined that the adoption of this Ordinance is not a "project" within the meaning of CEQA because pursuant to Guidelines section 15378(b)(4) it involves only a government fiscal activity that does not involve any commitment to any specific project that may result in a potentially significant physical impact on the environment. The Fire Chief or designee may file a notice of exemption with the Fresno County Clerk within three (3) days following adoption of this Ordinance.

The foregoing ordinance was PASSED, APPROVED AND ADOPTED at a regular meeting of the Board of Directors of the Fresno County Fire Protection District, held on the 15th day of March, 2023 by the following vote:


AYES: 6
NOES: 0
ABSENT: 0
ABSTAIN: 0

Dated: MARCH 15th, 2023



Matt Furrer, Board President
Board of Directors

ATTEST:



Bailey Castaneda, Clerk of the Board

APPROVED AS TO CONTENT:



Dustin Hail, District Fire Chief

APPROVED AS TO FORM:



William D. Ross, District Counsel



FRESNO COUNTY FIRE

PROTECTION DISTRICT

Honor, Integrity, Cooperation & Professionalism

MEMORANDUM

Date: 03/29/2023

To: Board Directors

Attn: Matt Furrer
President

From: Fire District Staff

Subject: D-P Consulting Engagement Letter

BOARD OF DIRECTOR'S BRIEFING PAPER

ISSUE:

Staff is asking for the Board of Directors to review and accept the annual Consultant Services Engagement letter for preparation of the Fiscal Year 2023 Administrator's Report and Auditor's Assessment Billing Data for the Millerton New Town Fire Suppression Assessment.

BACKGROUND:

This annual report is required as part of the Special Assessment at Millerton New Town.

DISCUSSION:

Mr. Dejan Pavic of D-P Consulting has been preparing and presenting the annual Administrator's Report and Auditor's Assessment Billing Data for the Millerton New Town Fire Suppression Assessment since 2015. Mr. Pavic has again agreed to complete the required annual report and has provided an engagement letter for preparing the report.

ALTERNATIVES:

There are no alternatives

IMPACTS (Consider potential consequences related to each of the following areas of concern for proposed alternatives):

- Fiscal –The District currently budgets for this service. Total charges not to exceed a Basic Services maximum of \$7,700 plus \$700 for each new land division adjustment.
- Operational – N/A
- Legal – The District is required to have this report completed annually.
- Labor – N/A
- Sociopolitical – N/A
- Policy – N/A
- Health and safety – N/A
- Environmental – N/A
- Interagency – N/A

RECOMMENDATION:

Staff is recommending that the Board of Directors approves to accept the engagement letter as presented and give authority to the Fire Chief to sign this engagement letter on behalf of the Board of Directors.

APPROVED:



Josh A. Chrisman, Administration Officer

March 29, 2023
Date

D-P Consulting
369 W. Menlo Ave.
Fresno, California 93704
(559) 355-6676

March 28, 2023

7709-23

Josh Chrisman
Fresno County Fire Protection District
210 S. Academy Ave.
Sanger, CA 93657

Re: *D-P Consulting*: Consultant Services Engagement Letter for Preparation of the Fiscal Year 2023 Administrator's Report and Auditor's Assessment Billing Data for the Millerton New Town Fire Suppression Assessment

Dear Mr. Chrisman:

This letter is submitted as the D-P Consulting request for authorization to proceed with the preparation of the Fiscal Year 2023, ending June 30, 2024 ("FY-23"), Millerton New Town Fire Suppression Assessment (the "Fire Assessment") Administrator's Report (the "FY-23 Administrator's Report"). The proposed scope of work to be performed also includes preparation of the billing data on the FY-23 Fire Assessment Levy that will be filed with the Fresno County Auditor-Controller Special District's Administration Division (the "County Auditor") as the FY-23 Auditor's Roll. The FY-23 Auditor's Roll will be used by the County Auditor to place the FY-23 Fire Assessment Levy on the County Property Tax bills for the parcels that have an existing Fire Assessment lien. The FY-23 Fire Assessment Levy will be the twentieth consecutive levy of the Fire Assessment by the Fresno County Fire Protection District (the "FCFPD").

D-P Consulting proposes to perform Basic Services and Special Services in preparing the FY-23 Administrator's Report and the FY-23 Auditor's Roll. Our Basic Services scope of work will include all work needed to complete preparation and submittal of the FY-23 Auditor's Roll parcel billing data to the County Auditor by their deadline (July 31, or as otherwise specified by the County Auditor), and to submit the FY-23 Administrator's Report to FCFPD staff by September 1, 2023 (or as otherwise specified by FCFPD). D-P Consulting will perform all work needed to complete the Basic Services scope of work on an hourly charge basis for professional services labor, materials, and mileage with total charges not to exceed a Basic Services maximum of Seven Thousand Seven Hundred Dollars (\$7,700.00) (the "Base Maximum Compensation Amount").

Basic Services Scope of Work

The Basic Services scope of work will include a review of the County records to collect data on land divisions and land use changes that occurred during the period of January 1 through December 31, 2022, and for building permit issuance from March 1, 2022, through February 28, 2023. The land division, land use change, and building permit issuance information will be used to update the Fire Assessment calculation data for the parcels affected by those changes. The FY-23 Administrator's Report will incorporate the updated parcel assessment calculation data in the analysis to determine the total amount of the FY-23 Fire Assessment Levy and the share of that total levy that is to be charged to every parcel that has an existing Fire Assessment lien. The FY-23 Auditor's Roll will be set up for initial submittal to the County Auditor using the parcel assessment data that will be included in the FY-23 Administrator's Report. The FY-23 Auditor's Roll will be prepared in the electronic format required by the County Auditor for placement of the FY-23 Fire Assessment Levy on the FY-23 County Property Tax bills.

Special Services Scope of Work

Special Services work represents additional work that may need to be performed after the completion and submittal of the FY-23 Administrator's Report and after the July 31 (or as otherwise specified by the County Auditor) initial submittal of the FY-23 Auditor's Roll data to the County Auditor. Special Services will only be performed if the County Auditor returns a list of rejected Assessor's Parcel Numbers ("APNs") after submittal by D-P Consulting of the initial FY-23 Auditor's Roll data. Rejected APNs are defined as parcels that have been subdivided or reconfigured by a land division recorded between January 1 and December 31, 2022, and that land division was not shown in the County Assessor's records available to the public prior to June 15, 2023. The work performed by D-P Consulting to amend the FY-23 Administrator's Report and the FY-23 Auditor's Roll to add the new APNs created from those rejected APN land divisions will be classified as Special Services. The Base Maximum Compensation Amount will be increased by \$700.00 for each land division that subdivided or reconfigured one or more of the parcels included in the County Auditor's list of rejected APNs. The Special Services compensation covers all D-P Consulting work to modify the FY-23 Fire Assessment Levy and the FY-23 Auditor's Roll to include all of the new APNs created by a land division of any of the parcels on the County Auditor's rejected APNs list. The maximum compensation limit after addition of the \$700/new land division adjustments is the "Adjusted Maximum Compensation Amount."

Payment Procedure

D-P Consulting will invoice monthly for authorized work in progress up to the Adjusted Maximum Compensation Amount at the rates and charges shown on the enclosed "D-P Consulting Schedule of Hourly Rates." Information on the total number of land divisions that will determine the Adjusted Maximum Compensation Amount will not be available until after the initial FY-23 Auditor's Roll data has been filed with the County Auditor.

To be provided by FCFPD

The FCFPD will pay the following described costs and provide the noted information to D-P Consulting:

- 1) Pay all Fresno County charges associated with the placement of the FY-23 Auditor's Roll data on the 2023 property tax bills;
- 2) By June 15 (or as otherwise mutually agreed upon by FCFPD and D-P Consulting), prepare and transmit to D-P Consulting the FY-23 budget for the Friant Station Winter Service Operations and the pro-forma FY-23 budget for the full-service staffing and operation of the FCFPD's planned Millerton New Town Fire Station;
- 3) Also by June 15 (or as otherwise mutually agreed upon by FCFPD and D-P Consulting), provide:
 - a) A detailed breakdown of the projected and/or actual revenues and expenses for Friant Station Winter Service Operations in Fiscal Year 2022, ending June 30, 2023 ("FY-22"), including all revenues received from or expected to be invoiced to Table Mountain Rancheria ("Table Mountain");
 - b) A copy of the agreement with Table Mountain for FY-23 fire service (if the FY-22 agreement has expired) including an estimate of the FY-23 Friant Station Winter Service Operations costs expected to be paid by Table Mountain;
 - c) A statement of Teeter Payments already received and of the total Teeter Payments expected to be received from Fresno County for the FY-22 Fire Assessment levy; and,

- d) A tabulation of the FY-22 Fire Assessment Levy funds already transferred, or expected to be transferred, to the FCFPD budget for payment of FY-22 Friant Station Winter Service Operations costs;
- 4). Send a copy to D-P Consulting, as soon as it is received, of the letter from the State Department of Finance notifying the FCFPD of its authorized FY-23 Gann Limit Factor; and
- 5) Provide a statement of the Fiscal Year 2022 ending June 30, 2023 (“FY-22”) actual revenues, expenses, and interest earnings for the Millerton Fire Assessment account.

D-P Consulting will deliver the FY-23 Auditor’s Roll data to the County Auditor by July 31 (or as otherwise specified by the County Auditor) and will file the Twentieth Annual Administrator’s Report with FCFPD staff by September 1 (or as otherwise specified by FCFPD). The September 1 report may be modified by D-P Consulting in September if the County Auditor returns a list of rejected APNs.

I look forward to working with you and the FCFPD staff to complete the FY-23 Auditor’s Roll and FY-23 Administrator’s Report for the Millerton New Town Fire Assessment.

If this consultant services proposal is acceptable, please sign the enclosed copy where indicated below and return that signed copy to me as my authorization to proceed with the proposed scope of work. We will invoice for work beginning from the date of FDFPD Board of Directors approval of this engagement letter.

Sincerely,

Dejan Pavić

Dejan Pavić, P.E. C 70657
D-P Consulting

Enclosure

Agreed to and accepted by the Fresno County Fire Protection District.

_____, 2023,

By: _____
Title: Dustin Hail, Fire Chief
Fresno County Fire Protection District



FRESNO COUNTY FIRE

PROTECTION DISTRICT

Honor, Integrity, Cooperation & Professionalism

MEMORANDUM

Date: March 29, 2023

To: Board Directors

Attn: Matt Furrer
President

From: Fire District Staff

Subject: Auditor's Report for FY 21/22

BOARD OF DIRECTOR'S BRIEFING PAPER

ISSUE:

Staff is asking the Board of Directors to review and approve the annual Auditor's Report for Fiscal Year 2021/2022 prepared by Cuttone & Mastro.

BACKGROUND:

Each year the District's auditor prepares the annual Auditor's Report based on testing and review of the District's financial statements as prepared by staff.

DISCUSSION:

The Auditor's Report for fiscal year ending June 30, 2022 includes a report from management regarding the condition of the District's financial health. The Management's Discussion and Analysis is prepared by staff and provided to the reader for a quick synopsis of the results of the audit. The financial statements, covering FY 21/22, immediately follow the Management's Discussion and Analysis.

ALTERNATIVES:

There are no recommended alternatives.

IMPACTS *(Consider potential consequences related to each of the following areas of concern for proposed alternatives):*

- Fiscal – No known impacts
- Operational – No known impacts
- Legal – No known impacts
- Labor - No known impacts
- Sociopolitical - No known impacts
- Policy - No known impacts
- Health and safety - No known impacts
- Environmental - No known impacts
- Interagency - No known impacts

RECOMMENDATION:

It is recommended by Staff that the District Board of Director's approves the Auditor's Report as presented. It is also recommended that any Board Member makes a motion to approve the Auditor's Report for Fiscal Year 2021/2022.

APPROVED:



Josh I. Chrisman, Administration Officer

3/29/2023

Date

FRESNO COUNTY FIRE PROTECTION DISTRICT

**INDEPENDENT AUDITOR'S REPORTS,
FINANCIAL STATEMENTS, AND
SUPPLEMENTAL INFORMATION**

YEAR ENDED JUNE 30, 2022

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INDEPENDENT AUDITOR'S REPORT

Board of Directors
Fresno County Fire Protection District
Sanger, California

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Fresno County Fire Protection District, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Fresno County Fire Protection District's basic financial statements as listed in the table of contents.

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

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Fresno County Fire Protection District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 4-9 and 29-30 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Fresno County Fire Protection District's basic financial statements. The accompanying combining and individual nonmajor fund financial statements and schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements.

The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 23, 2023, on our consideration of the Fresno County Fire Protection 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 Fresno County Fire Protection 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 Fresno County Fire Protection District's internal control over financial reporting and compliance.

A handwritten signature in cursive script that reads "Cuttone & Mastro".

Fresno, California
March 23, 2023

**FRESNO COUNTY FIRE PROTECTION DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2022**

This discussion and analysis of the Fresno County Fire Protection District's financial performance provides an overview of the District's financial activities for the fiscal year ended June 30, 2022. Please read it in conjunction with the accompanying financial statements and notes to those financial statements.

Financial Highlights

The District's total assets exceeded liabilities (net position) at the close of the fiscal year by \$31,731,290. Of this amount \$11,281,707 is unrestricted net position, which is available to meet the District's ongoing commitments to residents and creditors.

The District's governmental funds ended the year with a combined fund balance of \$12,502,541 which is an increase of \$1,983,594 over June 30, 2021. The District's General Fund ended the year with a fund balance of \$11,494,940, an increase of \$1,870,411 from the previous year.

Overview of the Financial Statements

This annual report consists of a series of financial statements. These statements include all activities of the Fresno County Fire Protection District using the integral approach as prescribed by GASB Statement No. 34. The Statement of Net Assets and Statement of Activities provide information about the activities of the District as a whole and present a longer-term view of the District's finances. Fund financial statements report the District's operations in more detail than the government-wide statements by providing information about the District's most significant funds.

Reporting the District as a Whole

Government-wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the District's finances. These statements include all assets and liabilities of the District using the accrual basis of accounting which is similar to the accounting method used by most private sector companies.

The government-wide financial statements can be found on pages 10 through 11 of this report.

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

The *statement of activities* presents information showing how the District's net position changed in the most recent fiscal year. All changes of net position are reported as soon as the underlying event giving rise to the event occurs. Thus, revenues and expenses are reported on this statement for some items that will result in cash flows in the future fiscal periods. The District's base service of fire suppression is included here. This service is primarily financed by property taxes.

The fund financial statements can be found on pages 12 through 14 of this report.

Fund financial statements. The fund financial statements provide more detailed information about the District's most significant funds, not the District as a whole. A fund is grouping of related accounts that

**FRESNO COUNTY FIRE PROTECTION DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2022**

are used to maintain control over resources that have been segregated for specific activities or objectives. Management establishes other funds to control and manage money for particular purposes. All District funds are governmental funds.

Governmental Funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements governmental fund financial statements focus on balances of spendable resources available at the end of the fiscal year. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash.

Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide reconciliation between governmental funds and governmental activities. This reconciliation explains the relationship (or difference) between the fund statements and the government-wide statements.

The District adopts an annual appropriated budget for the General Fund and other funds in total and on a modified accrual basis consistent with Generally Accepted Accounting Principles (GAAP). A budgetary comparison statement is provided to demonstrate compliance to this budget.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund statements. The notes to the financial statements can be found on pages 16 through 28 of this report.

Government-wide Financial Analysis

Statement of Net Position	<u>2022</u>	<u>2021</u>	<u>2020</u>
Assets			
Current & Other Assets	\$ 25,117,005	\$ 16,092,695	\$ 19,731,492
Capital Assets (net of depreciation)	<u>19,918,438</u>	<u>17,233,932</u>	<u>15,603,773</u>
Total Assets	\$ 45,035,443	\$ 33,326,627	\$ 35,335,265
Liabilities			
Current	\$ 12,549,890	\$ 5,589,071	\$ 12,828,465
Capital Lease – Due within one year	349,118	321,699	310,298
Capital Lease – Due in more than one year	<u>374,372</u>	<u>679,290</u>	<u>1,000,989</u>
Total Liabilities	\$ 13,273,380	\$ 6,590,060	\$ 14,139,752
Deferred Inflows of Resources			
Deferred inflows from lease proceeds	<u>\$30,773</u>	<u>\$0</u>	<u>\$0</u>
Total Deferred Inflows of Resources	\$30,773	\$0	\$0
Net Position			
Invested in Capital Assets, net of related debt	\$ 19,239,148	\$ 16,232,943	\$ 14,292,486
Restricted	1,210,435	1,082,572	955,673
Unrestricted	<u>11,281,707</u>	<u>9,421,052</u>	<u>5,947,354</u>
Total Net Position	\$ 31,731,290	\$ 26,736,567	\$ 21,195,513

**FRESNO COUNTY FIRE PROTECTION DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2022**

As of June 30, 2022, the District's government-wide total assets exceeded liabilities (net position) by \$31,731,290. Governmental activities finished the year with a positive net position balance. Net position as noted earlier may serve over time as a useful indicator of the District's financial position.

The District's capital leases under liabilities broken down into two categories: due within one year and due in more than one year. Additional information on the District's annual debt service can be found on page 25 in the notes to the financial statements.

Investment in Capital assets amount to \$19,239,148 or 61% of the total net position.

Unrestricted net position may be used to meet the District's ongoing commitments to residents and creditors.

Governmental Activities

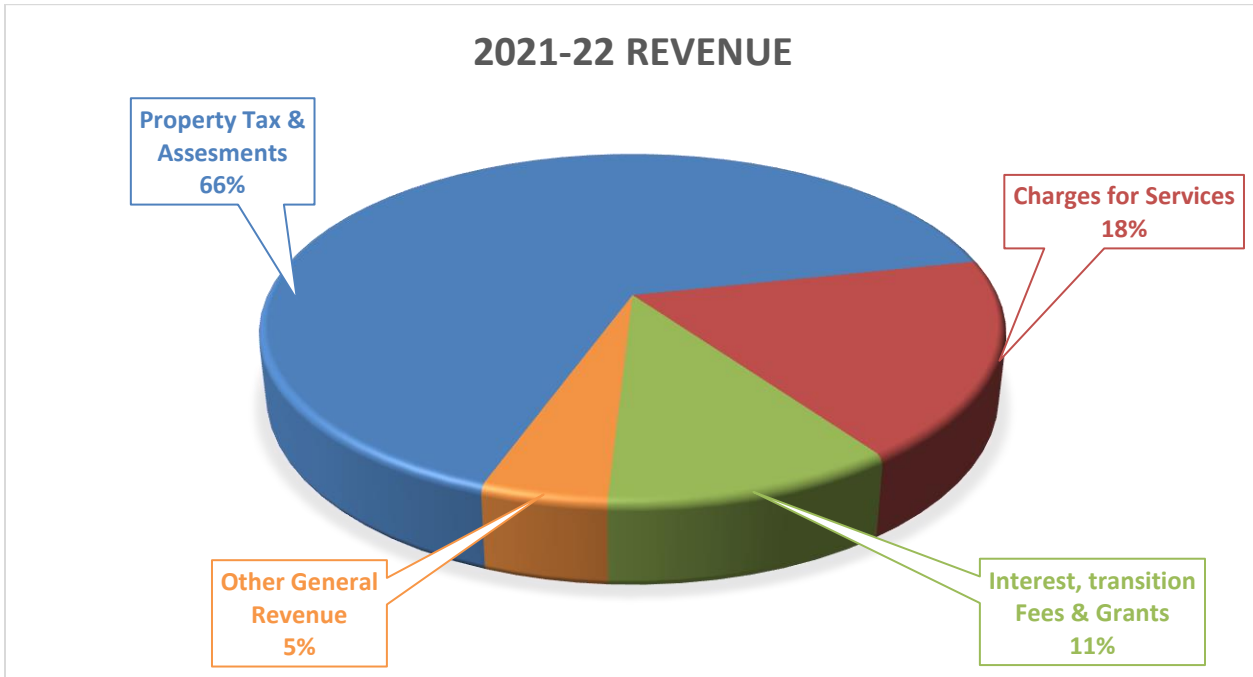
Governmental activities account for \$31,731,290 or 100% of the total government-wide net position. This is an increase of \$4,994,723 or 19% over June 30, 2021.

The following lists key components of this increase and the 3-year trend:

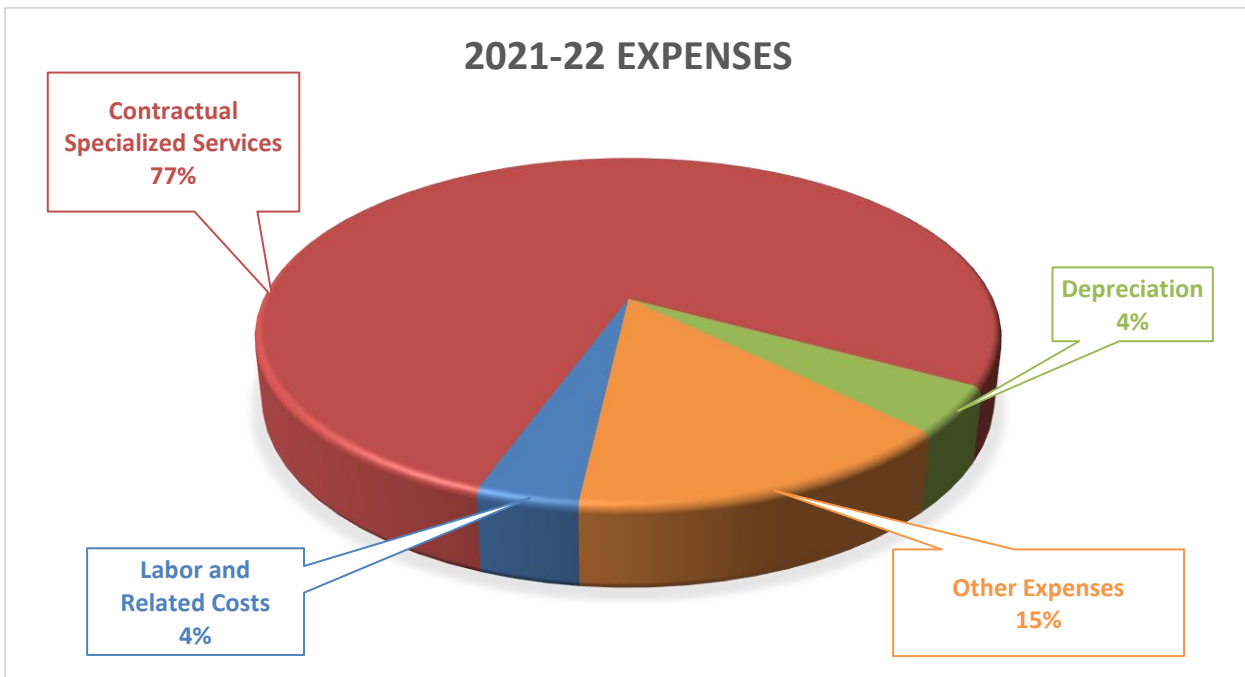
Statement of Activities	<u>2022</u>	<u>2021</u>	<u>2020</u>
Revenue			
Property Tax and Assessments	\$ 21,739,541	\$ 21,011,710	\$ 20,518,614
Charges for Services	6,087,818	2,536,141	2,262,252
Interest, Transition Fees, Grants, Rent	3,528,510	1,372,328	592,123
Other Financing Revenue	1,497,147		
Other General Revenue	<u>36,125</u>	<u>3,945,308</u>	<u>1,198,151</u>
Total Revenue	\$ 32,889,141	\$ 28,865,487	\$ 24,571,140
Expenses			
Contractual Specialized Services	\$ 21,590,990	\$ 17,770,128	\$ 20,206,196
Labor and Related Costs	1,052,392	1,016,925	580,156
Depreciation	1,211,301	1,147,679	1,127,782
Other Expenses	<u>4,039,735</u>	<u>3,389,701</u>	<u>2,871,809</u>
Total Expenses	\$ 27,894,418	\$ 23,324,433	\$ 24,785,943
Increase (Decrease) in Net Position	\$4,994,723	\$ 5,541,054	\$ (214,803)
Net Position - Beginning	<u>26,736,567</u>	<u>21,195,513</u>	<u>21,410,316</u>
Net Position - Ending	\$ 31,731,290	\$ 26,736,567	\$ 21,195,513

Total governmental revenues for the year were \$32,889,141 with property tax and assessment revenue accounting for \$21,739,541 or 66% of the District's governmental activities revenue. Charges for Services revenue accounts for \$6,087,818 or 18% of the total governmental activities' revenue. Grants, Interest, and Transition Fees revenue account for \$3,528,510 or 11% of the District's governmental activities revenue. Finally, other financing and general revenue accounts for \$1,533,272 or 5% of the District's governmental activities revenue.

**FRESNO COUNTY FIRE PROTECTION DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2022**



Total governmental expenses for the year were \$27,894,418. Contractual Specialized Services account for \$21,590,990 or 77% of the total governmental expenses. Labor and Related Costs account for \$1,052,392 or 4%. Other expenses account for \$4,039,735 or 15% of the total governmental expenses. Depreciation accounted for \$1,211,301 or 4% of the total governmental expenses.



**FRESNO COUNTY FIRE PROTECTION DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2022**

Financial Analysis of Governmental Funds

The District's governmental funds ended the year with positive fund balances. The ending fund balance for all funds is \$12,502,541, which is an increase of \$1,983,594 or 19% when compared to the prior year.

The general fund is the chief operating fund of the District. As of June 30, 2022, the total fund balance of the general fund was \$11,494,940. The general fund total balance increased \$1,870,411 or 19% over the previous year.

General Fund – Budgetary Highlights

The statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual on page 29 outlines the difference between the budget and actual numbers.

District revenues were over budget projections by \$1,327,811, and expenditures were under budget projections by \$454,873.

Capital Assets

The District's capital assets include land, structures and improvements, equipment and apparatus and vehicles. The District's Statement of Capital Asset Changes is on page 25.

Long Term Debt

On April 18, 2018, the District entered into a capital lease purchase agreement with Community First National Bank to purchase a ladder truck, fire engine and two extrication kits for a total of \$1,792,375. The loan is over a five (5) year period, with the first payment due and payable on January 31, 2020.

In April 2021, the District entered into a two-year lease agreement, as the lessee, for office property in Sanger, California which commenced on May 1, 2021. The office lease is for \$1,300 per month, and the leased premises consist of a commercial office property of which, the District may occupy 35% of the total square footage and 4 parking spaces. Rent is payable in advance on the first day of each calendar month. As part of the lease agreement, the District has the option to extend the lease twice by one year. The District anticipates that it will exercising the option to extend the lease. Interest under the agreement was minimal and not reflected in the payments.

Economic Factors and Next Year's Budget

For Fiscal Year 2022/2023, the District is expecting to see a modest increase in property taxes and assessments. The District is also planning to continue to work on equipment replacement and capital improvements while planning for an increase in labor costs because of a revised fire protection agreement with CalFire.

**FRESNO COUNTY FIRE PROTECTION DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2022**

Requests for Information

This financial report is designed to provide our residents, taxpayers, and customers with a general overview of Fresno County Fire Protection District's finances and to demonstrate the District's accountability for the money it receives. If you have any questions about this report or need additional financial information, contact the Administration Officer, Fresno County Fire Protection District, 210 S. Academy Avenue, Sanger, California, 93657.

**FRESNO COUNTY FIRE PROTECTION DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2022**

	Governmental Activities
Assets	
Cash and cash equivalents	\$ 20,994,778
Cash and cash equivalents – restricted	1,207,253
Accounts receivable	2,645,112
Interest receivable	61,065
Taxes receivable	133,824
Lease receivable	30,773
Right-to-use lease, net of accumulated amortization	44,200
Capital assets, net of accumulated depreciation	<u>19,918,438</u>
Total Assets	\$ <u>45,035,443</u>
Liabilities	
Accounts payable and accrued expenses	\$ 12,549,890
Long-term liabilities:	
Portion due or payable within one year:	
Lease	15,600
Capital lease	333,518
Portion due or payable in more than one year:	
Lease	28,600
Capital lease	<u>345,772</u>
Total Liabilities	<u>13,273,380</u>
Deferred Inflows of Resources	
Deferred inflows from lease proceeds	<u>30,773</u>
Total Deferred Inflows of Resources	<u>30,773</u>
Net Position	
Invested in capital assets, net of related debt	19,239,148
Restricted	1,210,435
Unrestricted	<u>11,281,707</u>
Total Net Position	\$ <u>31,731,290</u>

The accompanying notes are an integral part of the financial statements.

**FRESNO COUNTY FIRE PROTECTION DISTRICT
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2022**

Functions/Programs	Program Revenues				Net (Expense) Revenue and Change in Net Position
Governmental Activities:	<u>Expenses</u>	<u>Charges For Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Net Position</u>
Public Safety	\$ <u>27,894,418</u>	\$ <u>6,087,818</u>	\$ <u>2,865,207</u>	\$ <u>237,962</u>	\$ <u>(18,703,431)</u>
Total	\$ <u>27,894,418</u>	\$ <u>6,087,818</u>	\$ <u>2,865,207</u>	\$ <u>237,962</u>	<u>(18,703,431)</u>
General Revenue:					
					21,521,076
					218,465
					212,674
					194,880
					17,787
					<u>36,125</u>
				Total general revenues	<u>22,201,007</u>
Other financing revenue					
					1,428,903
					8,444
					<u>59,800</u>
				Total other financing revenue	<u>1,497,147</u>
				Change in net position	4,994,723
				Net position – beginning	<u>26,736,567</u>
				Net position – ending	\$ <u>31,731,290</u>

The accompanying notes are an integral part of the financial statements.

**FRESNO COUNTY FIRE PROTECTION DISTRICT
GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2022**

	General <u>Fund</u>	Zone <u>Ten</u>	Other Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
Assets				
Cash and cash equivalents	\$ 20,994,778	\$ -	\$ -	\$ 20,994,778
Cash and cash equivalents - restricted	249,902	-	957,351	1,207,253
Accounts receivable	2,645,112	-	-	2,645,112
Interest receivable	44,542	12,155	4,368	61,065
Taxes receivable	100,097	31,889	1,838	133,824
Lease receivable	<u>30,773</u>	<u>-</u>	<u>-</u>	<u>30,773</u>
Total Assets	\$ <u>24,065,204</u>	\$ <u>44,044</u>	\$ <u>963,557</u>	\$ <u>25,072,805</u>
Liabilities				
Accounts payable and accrued expense	\$ <u>12,539,491</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>12,539,491</u>
Total Liabilities	<u>12,539,491</u>	<u>-</u>	<u>-</u>	<u>12,539,491</u>
Deferred Inflows of Resources				
Deferred inflows from lease proceeds	<u>30,773</u>	<u>-</u>	<u>-</u>	<u>30,773</u>
Total Deferred Inflows of Resources	<u>30,773</u>	<u>-</u>	<u>-</u>	<u>30,773</u>
Fund Balance				
Restricted	249,902	-	960,533	1,210,435
Committed	4,151,245	-	-	4,151,245
Assigned	2,590	44,044	3,024	49,658
Unassigned	<u>7,091,203</u>	<u>-</u>	<u>-</u>	<u>7,091,203</u>
Total Fund Balance	<u>11,494,940</u>	<u>44,044</u>	<u>963,557</u>	<u>12,502,541</u>
Total Liabilities and Fund Balance	\$ <u>24,065,204</u>	\$ <u>44,044</u>	\$ <u>963,557</u>	\$ <u>25,072,805</u>

The accompanying notes are an integral part of the financial statements.

**FRESNO COUNTY FIRE PROTECTION DISTRICT
RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE
SHEET TO STATEMENT OF NET POSITION
JUNE 30, 2022**

Amounts reported for governmental activities in the Statements of Net Position are different because:

Total fund balance -- total governmental funds	\$ 12,502,541
Capital assets used in governmental activities are not financial resources and, therefore are not reported in the funds	19,918,438
Accrued interest on long term lease payable	(10,399)
Right-to-use asset has not been included as financial resources In governmental fund activity	44,200
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds	<u>(723,490)</u>
Net position of governmental activities	<u>\$ 31,731,290</u>

The accompanying notes are an integral part of the financial statements.

**FRESNO COUNTY FIRE PROTECTION DISTRICT
GOVERNMENTAL FUNDS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2022**

	<u>General Fund</u>	<u>Zone Ten</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Revenues				
Property taxes	\$ 16,116,141	\$ 5,107,013	\$ 297,922	\$ 21,521,076
Service fees	6,087,818	-	-	6,087,818
Grants	3,103,169	-	-	3,103,169
Transition fees	194,880	-	-	194,880
Rental income	17,787	-	-	17,787
Other	54,271	-	-	54,271
Interest	162,045	35,301	15,328	212,674
Assessments	<u>-</u>	<u>-</u>	<u>218,465</u>	<u>218,465</u>
Total Revenue	<u>25,736,111</u>	<u>5,142,314</u>	<u>531,715</u>	<u>31,410,140</u>
Expenditures				
Contractual specialized services	16,043,235	5,141,551	406,204	21,590,990
Repairs and maintenance	743,846	-	-	743,846
Labor and related costs	1,052,392	-	-	1,052,392
Travel and transportation	465,548	-	-	465,548
Clothing and personal supplies	138,597	-	-	138,597
Legal and professional	269,255	-	-	269,255
Utilities	233,778	-	-	233,778
Insurance	342,261	-	-	342,261
Communications	196,010	-	-	196,010
Household supplies and food	90,210	-	-	90,210
Special district costs	40,259	12,145	946	53,350
Office supplies and postage	59,130	-	-	59,130
Other	347,007	-	-	347,007
Medical supplies	16,559	-	-	16,559
Training	72,604	-	-	72,604
Small tools and supplies	4,133	-	-	4,133
Volunteer company support	61,687	-	-	61,687
Capital outlay	4,752,461	-	-	4,752,461
Lease right-to-use asset	59,800	-	-	59,800
Lease financing principal	15,600	-	-	15,600
Debt service	<u>358,475</u>	<u>-</u>	<u>-</u>	<u>358,475</u>
Total Expenditures	<u>25,362,847</u>	<u>5,153,696</u>	<u>407,150</u>	<u>30,923,693</u>
Revenue over/(under) expenditures	<u>373,264</u>	<u>(11,382)</u>	<u>124,565</u>	<u>486,447</u>
Other Financing Sources				
Contributed capital	1,428,903	-	-	1,428,903
Sale of capital assets	8,444	-	-	8,444
Lease financing	<u>59,800</u>	<u>-</u>	<u>-</u>	<u>59,800</u>
Total Other Financing Sources	<u>1,497,147</u>	<u>-</u>	<u>-</u>	<u>1,497,147</u>
Net change in fund balance	1,870,411	(11,382)	124,565	1,983,594
Fund balance, beginning of year	<u>9,624,529</u>	<u>55,426</u>	<u>838,992</u>	<u>10,518,947</u>
Fund balance, end of year	\$ <u>11,494,940</u>	\$ <u>44,044</u>	\$ <u>963,557</u>	\$ <u>12,502,541</u>

The accompanying notes are an integral part of the financial statements.

**FRESNO COUNTY FIRE PROTECTION DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE OF
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
JUNE 30, 2022**

Amounts reported for governmental activities in the Statement of Activities are different because:

Net change in fund balance – total governmental funds	\$ 1,983,594
Governmental funds report capital outlays 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. This is the amount by which depreciation (exceeded) capital outlays capitalized or capital outlays capitalized exceeded depreciation in the period.	
	2,684,506
Debt issued provides current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	
Principal repaid	326,623
Governmental funds report the Lease Right-to-Use Asset as an expenditure. However, in the Statement of Activities, the cost of this asset is allocated over the lease term as amortization expense of Right-to-Use Asset.	
Right-to-use asset acquired	59,800
Amortization of right-to-use asset	(15,600)
The issuance of Lease Liability provides current financial resources to governmental funds, while repayment of the principal of long-term debt consumes the current financial resources of the governmental funds.	
Lease liability incurred	(59,800)
Lease payment made	<u>15,600</u>
Change in net position of governmental activities	\$ <u>4,994,723</u>

The accompanying notes are an integral part of the financial statements.

**FRESNO COUNTY FIRE PROTECTION DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022**

Note 1 – Summary of Significant Accounting Policies

Fresno County Fire Protection District was organized upon the approval of the Board of Supervisors of Fresno County. The District was organized to serve the Fresno County area. As the District is a governmental unit, it is exempt from federal and California taxes on income.

The more significant accounting policies of the District are described below:

A. Financial Reporting Entity

As required by generally accepted accounting principles, these general-purpose financial statements present the District in conformance with GASB Statement No. 14, “The Financial Reporting Entity.” Under Statement No. 14, component units are organizations that are included in the District’s reporting entity because of the significance of their operational or financial relationships with the District. The District has no component units.

B. Basis of Presentation

Government-Wide Financial Statements:

The government-wide financial statements, which are the statement of the net position and the statement of activities, report information on all of the non-fiduciary activities of the primary government. Governmental activities, which normally are supported by taxes and services, are reported separately from business-type activities, which rely on a significant extent of fees and charges for support. The District currently has no business-type activities.

The statement of activities demonstrates the degree to which the direct expenses, of a given function or activity, are offset by program revenues. District expenses are those that are clearly identifiable with a specific function or activity. Program revenues include 1) charges to customers that directly benefit from goods, services, or privileges provided by a given function or activity and 2) grants and assessments that are restricted to meeting the operational or capital requirements of a particular function or activity.

Separate financial statements are provided for governmental funds. Major individual governmental funds are reported in separate columns in the fund financial statements.

Fund Financial Statements:

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be separate accounting entities. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. The funds have been established for the purpose of accounting for specific activities or attaining certain objectives in accordance with applicable regulations, restrictions, or limitations. A fund is considered major if it is the primary operating fund of the District or meets the following criteria:

- a. Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type; and
- b. Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental fund or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

**FRESNO COUNTY FIRE PROTECTION DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022**

Note 1 – Summary of Significant Accounting Policies (continued)

B. Basis of Presentation (continued)

The funds of the financial reporting entity are described below:

Governmental Funds

General Fund

The General Fund is the District’s major operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in other funds.

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted or committed to expenditures for a specified purpose. The Zone Ten Fund (major fund) and Other Governmental Funds are special revenue funds.

Amounts reported as program revenue include charges to customers for goods and services, operating grants and contributions and capital grants and contributions.

Measurement Focus and Basis of Accounting

The financial statements of the District are prepared in accordance with generally accepted accounting principles. The District’s reporting entity applies all relevant Governmental Accounting Standards Board.

Measurement focus is a term used to describe “which” transactions are recorded within the various financial statements. Basis of accounting refers to “when” transactions are recorded regardless of the measurement focus applied.

Measurement Focus

The government-wide Statement of Net Position and the Statement of Activities are using the “economic resources” measurement focus.

The fund financial statements use the “current financial resources” measurement focus. All governmental funds utilize a “current financial resources” measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources at the end of the period.

Basis of Accounting

The government-wide Statement of Net Position and Statement of Activities for governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used, regardless of the timing of related cash flow. Property taxes are recognized as revenue in the year in which they are levied. Grants and similar items are recognized as revenues when all eligibility requirements imposed by the provider have been met. Revenues, expenses, gains, losses, assets, and liabilities resulting from the exchange and exchange-like transactions are recognized when the exchange takes place.

**FRESNO COUNTY FIRE PROTECTION DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022**

Note 1 – Summary of Significant Accounting Policies (continued)

B. Basis of Presentation (continued)

In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when they are both “measurable and available.” Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or within 90 days of the end of the current period. Expenditures are recorded when the related fund liability is incurred. However, debt service expenditures are recorded only when payment is due.

C. Budgets and Budgetary Accounting

An annual budget is adopted for the General Fund and other funds in total and on a modified accrual basis consistent with Generally Accepted Accounting Principles (GAAP). The Budgetary Comparison Schedule for the General Fund is included in the required supplementary information on page 29.

D. Cash and Investments

The District has defined cash and cash equivalents to include cash on hand, in banks, demand deposits, and cash with fiscal agent. Additionally, each fund’s equity in the District’s investment pool is treated as a cash equivalent because the District can deposit or effectively withdraw cash at any time without prior notice or penalty.

The District invests its excess cash principally with the Fresno County Treasury. The County pools these funds with those of other entities in the county and invests the cash in accordance with California Government Codes. Generally, investments with the County are available for withdrawal on demand.

E. Receivables

Receivables consist primarily of property taxes, contract services and interest on funds deposited with Fresno County. All receivables are reported at their gross value and where appropriate are reduced by the estimated portion that is expected to be uncollectible.

F. Capital Assets

Capital assets, which include property, plant and equipment are reported in the government-wide financial statements. Capital assets are defined by the District as assets with an initial individual cost of more than \$7,500 and an estimated useful life in excess of 1 year. All material fixed assets are valued at historical cost. Donated fixed assets are valued at their estimated fair value on the date donated. When an asset is disposed of, cost and related accumulated depreciation is removed and any gain or loss arising from its disposal is credited or charged to operations. The cost of normal maintenance and repairs that do not add value to the asset or materially extend lives are not capitalized. Depreciation is recorded by using the straight-line method. The book value of each asset is reduced by equal amounts over its estimated useful life as follows:

	<u>Estimated Useful Life in Years</u>
Buildings	50
Land improvements	20
Equipment	2 - 20

**FRESNO COUNTY FIRE PROTECTION DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022**

Note 1 – Summary of Significant Accounting Policies (continued)

G. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimated and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

H. Income Tax

The District qualifies for tax exempt status as an internal part of the State of California or a political subdivision in accordance with the Internal Revenue Code (IRC) Section 115. As a result, no tax provisions apply to the District's income.

I. Equity Classifications

Government-wide Statements

Equity is classified as net position and displayed in three components:

Invested in capital assets, net of related debt – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bond's 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 do not meet the definition of "restricted" or "invested in capital assets, net of related debt."

Governmental fund equity is classified as fund balance. Fund balance is further classified as follows:

Nonspendable – amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

Restricted – amounts that can be spent only for specific purposes because of enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

Committed – amounts that can be used only for specific purposes determined by a formal action of the Fresno County Fire Protection District Board (Board). The Board is the highest level of decision-making authority for the Fresno County Fire Protection District. Commitments may be established, modified, or rescinded only through resolutions or motions approved by the Board.

Assigned – amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Only the Board has the authority to assign amounts for specific purposes.

Unassigned – all other spendable amounts.

**FRESNO COUNTY FIRE PROTECTION DISTRICT
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED JUNE 30, 2022**

Note 1 – Summary of Significant Accounting Policies (continued)

I. Equity Classifications (continued)

The District does not have a policy where an expenditure is to be made for a purpose for which amounts are available in multiple fund balance classifications. In those circumstances, the order in which the District has been applying funds is as follows: restricted fund balance, followed by committed fund balance, assigned fund balance, and lastly, unassigned fund balance. As of June 30, 2022, Fund Balances were composed of the following classifications:

Restricted for:	
CFD - Zone 1	\$ 594,683
CFD - Zone 2	365,850
Zone A - CSA 44	<u>249,902</u>
	<u>1,210,435</u>
Committed to:	
Capital equipment	<u>4,151,245</u>
Assigned to:	
Hydrant Maintenance	2,590
Special Revenue Funds	<u>47,068</u>
	<u>49,658</u>
Unassigned	<u>7,091,203</u>
Total Fund Balance	\$ <u>12,502,541</u>

Restricted

CFD Zone 1 and 2: the Communities Facility Districts (CFD) were established in 2011. The first revenue was generated in fiscal year 2013. There are two zones (1 and 2) with the two separate types of taxes (A and B) that are levied in the CFD. CFD’s Zone 1A and Zone 2A are special taxes that are collected annually and are to be used only on the building of facilities and/or the purchasing of equipment. Tax A, for both Zone 1 and 2, has a sunset clause of 15 years once the tax has started. CFD’s Zone 1B and Zone 2B are special taxes that are collected annually and are to be used only for services and operations of the facilities. Amounts from special tax B can be used to reimburse the District for the expenses the District incurred while setting up the CFD’s.

Zone A – CSA 44: this amount is restricted for the purchase of land and the construction of a new station as part of the Millerton New Town Fire Association Benefit Assessment.

Committed

Capital equipment: this amount is committed to future capital equipment purchases and/or new station construction.

Assigned

Hydrant maintenance: the purpose of the amount is to pay for the maintenance of the hydrant systems located at various lots of land where the District had hydrants/pumps for use in the event of a fire.

Special revenue funds: Assigned fund balance are reported for positive fund balances remaining after nonspendable, restricted, and committed have been identified for reporting in special revenue funds.

**FRESNO COUNTY FIRE PROTECTION DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022**

Note 1 – Summary of Significant Accounting Policies (continued)

J. 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(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. Currently, the District does not report any deferred outflows.

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(s) and so will not be recognized as an inflow of resources (revenue) until that time. Currently, the District reports future lease proceeds as a deferred inflow.

K. Property Taxes

Fresno County is responsible for the assessment, collection, and apportionment of property taxes for all tax jurisdictions. Property taxes are levied in equal installments on November 1 and February 1. They become delinquent on December 10 and April 10, respectively. The lien date is March 1 of each year. Property tax revenues are recognized when they become measurable and available to finance current liabilities. The District considers property taxes as available if they are collected within 90 days after year end. Property taxes on the unsecured roll are due on March 1 lien date and become delinquent if unpaid on August 31. However, unsecured property taxes are not susceptible to year end accrual.

L. Property Tax Allocation Agreements

The District has Property Tax Allocation Agreements (Transition Agreements) with the various Cities within Fresno County. The complexity of property tax laws in California, State Board of Equalization boundary change rules, procedures used by the County of Fresno Special Accounting Department, different interpretations by each City, and the lack of basic accounting calculation methodology in the Agreements with the Cities regarding payment dates, late fees, interest charges, quality calculation examples and State Board of Equalization Boundary change rules, make it difficult to record the revenue generated from these Agreements on an accrual basis. The District records revenue related to these Agreements on a cash basis.

M. Economic Dependency

The District receives a substantial amount of its support from property tax revenue. During the year ended June 30, 2022, property tax revenues for General Fund and Special Revenue Fund represent 66% of total revenue.

N. Leases

Lessee: The District is a lessee for a lease of office space. The District recognizes a lease liability and an intangible right-to-use lease asset (lease asset) in the government-wide financial statements.

At the commencement of a lease, the District initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

**FRESNO COUNTY FIRE PROTECTION DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022**

Note 1 – Summary of Significant Accounting Policies (continued)

N. Leases (continued)

Key estimates and judgments related to leases include how the District determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The District uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the District generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the District is reasonably certain to exercise.

The District monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lessor: the District is a lessor for a lease of a fire station. The District recognizes a lease receivable and a deferred inflow of resources in the government-wide and governmental fund financials statements.

At the commencement of a lease, the District initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgments include how the District determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

- The District uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

The District monitors changes in circumstances that would require a remeasurement of its lease, and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

O. New Pronouncement

During the year ended June 30, 2022, the District implemented the following Governmental Accounting Standards Board (the "GASB") Statement:

In June 2017, the GASB issued Statement No. 87, Leases. This statement required the recognition of certain lease assets and liabilities that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right-to-use an underlying asset. Under this statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset. A lessor is required to recognize a lease receivable and deferred revenue. The application of Statement No. 87 had an impact on the reporting of the District's lease obligation.

**FRESNO COUNTY FIRE PROTECTION DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022**

Note 2 – Cash and Cash Equivalent and Investments

The carrying amount of cash and investments at June 30, 2022 are as follows:

Checking	\$ 2,381,881
Cash on hand	60
Fresno County Treasury Investment Pool	<u>19,820,090</u>
	22,202,031
Cash and cash equivalents – restricted	<u>(1,207,253)</u>
Cash and cash equivalents	<u>\$ 20,994,778</u>

Investment in Fresno County Treasury Investment Pool

The District is a voluntary participant in the Fresno County Treasury Investment Pool that is regulated by the California Government code under the oversight of the Fresno County Board of Supervisors, and administered by the Fresno County Treasurer. The balance available for withdrawal is based on the accounting records maintained by the Treasury Investment Pool, which are recorded on an amortized cost basis. The District may withdrawal monies upon one-day-notice. The District's investment in this pool is reported in the accompanying financial statements at amounts based upon the District's pro-rata share of the fair value provided by the Treasury Investment Pool for the entire Treasury Investment Pool portfolio (in relation to the amortized cost of that portfolio).

Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value to changes in the market interest rates. As of the year ended June 30, 2022, the weighted average maturity of the investments contained in the Fresno County Treasury Investment Pool is 2.32 years. 19.8% of the Treasury Investment Pool portfolio at cost matures within 30 days, 10.4% matures between 1 and 12 months, 26.3% between 1 and 3 years, and 43.5% matures between 3 and 5 years.

Disclosures Relating to Credit Risk

Generally, 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 Fresno County Treasury Pool does not have a rating provided by a nationally recognized statistical rating organization. However, the assets of the portfolio held by the pool as of June 30, 2022, had an average dollar weighted quality rating of “AA+” as rated by Moody’s. Approximately 76.7% of the assets in the County’s portfolio are invested in U.S. Treasury, U.S. Agencies, Government-backed Corporates, Collateral-backed Money Markets, and Cash at June 30, 2022.

Concentration of Credit Risk

Concentration of credit risk is the 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. The District’s deposit portfolio with governmental agencies, Fresno County is 89% as of June 30, 2022, of the District’s total depository and investment portfolio. The District does not have an investment policy that contains limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code.

**FRESNO COUNTY FIRE PROTECTION DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022**

Note 2 – Cash and Cash Equivalent and Investments (continued)

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The California Government Code and the District’s investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits, other than the following provision: The California Government Code requires that a financial institution secure deposit made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit).

The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure Authority deposits by pledging first trust deed mortgage noted having a value of 150% of the secure public deposits. The District’s deposits with Wells Fargo Bank have been properly collateralized.

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the District’s investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for investments. With respect to investments, custodial credit risk generally applies only to direct investments in marketable securities. Custodial credit risk does not apply to local government’s indirect investment in securities through the use of mutual funds or government investment pools (such as Fresno County).

Cash and investment balances held in banks are insured up to \$250,000 by the Federal Depository Insurance Corporation (FDIC) and are collateralized by the respective financial institution. At June 30, 2022, the carrying amount of the District’s accounts were \$2,381,881 and the bank balance was \$2,509,288. As of June 30, 2022, the bank balance exceeded the FDIC insurance amount by \$2,255,839. However, the balance was collateralized by securities held by the pledging financial institution’s trust department or agent but not in the District’s name.

Investments Authorized by the California Government Code

The table on the next page identifies the investment types that are authorized for the District by the California Government Code that address interest rate risk, credit risk, and concentration of credit risk.

<u>Authorized Investment Type</u>	<u>Maximum Maturity</u>	<u>Maximum Percentage of Portfolio</u>	<u>Maximum Investment in One Issuer</u>
Local Agency Bonds	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Securities	5 years	None	None
Banker's Acceptances	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposits	5 years	30%	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements	92 days	20% of base value	None
Medium-Term Notes	5 years	30%	None
Mutual Funds	N/A	20%	10%
Money Market Mutual Funds	N/A	20%	10%

**FRESNO COUNTY FIRE PROTECTION DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022**

Note 2 – Cash and Cash Equivalent and Investments (continued)

Investments Authorized by the California Government Code (continued)

<u>Authorized Investment Type</u>	<u>Maximum Maturity</u>	<u>Maximum Percentage of Portfolio</u>	<u>Maximum Investment in One Issuer</u>
Mortgage Pass-Through Securities	5 years	20%	None
County Pooled Investment Funds	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None
JPA Pools (other investment pools)	N/A	None	None

Note 3 – Capital Assets

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

	<u>Balance 6/30/2021</u>	<u>Acquisitions</u>	<u>Dispositions</u>	<u>Balance 6/30/2022</u>
Governmental activities				
Capital assets, not being depreciated:				
Land	\$ 1,332,979	\$ 305,852	\$ -	\$ 1,638,831
Construction in Progress	-	1,722,078	-	1,722,078
Totals	<u>1,332,979</u>	<u>2,027,930</u>	<u>-</u>	<u>3,360,909</u>
Capital assets, being depreciated:				
Land Improvements	2,766,434	352,500	-	3,118,934
Buildings	12,117,256	399,062	-	12,516,318
Building Improvements	1,238,620	41,800	-	1,280,420
Equipment	<u>18,006,488</u>	<u>1,092,661</u>	(846,773)	<u>18,252,376</u>
Totals	34,128,798	1,886,023	(846,773)	35,168,048
Less accumulated depreciation:	(18,227,845)	(1,211,301)	828,627	(18,610,519)
Total capital assets being depreciated, net	<u>15,900,953</u>	<u>674,722</u>	<u>(18,146)</u>	<u>16,557,529</u>
Capital assets, net	\$ <u>17,233,932</u>	\$ <u>2,702,652</u>	\$ <u>(18,146)</u>	\$ <u>19,918,438</u>

Note 4 – Leases

Lease Receivable

In September 2021, the District entered into a lease agreement with the City of Coalinga (Lessee) to lease the Huron Fire Station (Station 93) to the Lessee for ambulance services in and around the City of Huron. The lease started on October 1, 2021, for a term of three years. The District will receive payments of \$1,186 per month, or an annual advance of \$14,300. The lease provides access to on apparatus stall and living facilities and office space for two personnel employed by the Lessee. The Lessee may terminate the lease if certain provisions in the lease are not met by the District or with a 60-day written notice thereof to the District.

As of June 30, 2022, the District's receivable for lease payments were \$30,773. Also, the District has deferred inflow of resources associated with this lease that will be recognized as rental revenue over the lease term. As of June 30, 2022, the balance of the deferred inflow of resources for lease proceeds was \$30,773.

**FRESNO COUNTY FIRE PROTECTION DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022**

Note 4 – Leases (continued)

Lease Payable

In April 2021, the District entered into a two-year lease agreement, as the lessee, for office property in Sanger, California which commenced on May 1, 2021. The office lease is for \$1,300 per month, and the leased premises consist of a commercial office property of which, the District may occupy 35% of the total square footage and 4 parking spaces. Rent is payable in advance on the first day of each calendar month. As part of the lease agreement, the District has the option to extend the lease twice by one year. The District anticipates that it will exercising the option to extend the lease. Interest under the agreement was minimal and not reflected in the payments.

	Beginning Balance <u>7/1/21</u>	<u>Additions</u>	<u>Deletions</u>	Ending Balance <u>6/30/22</u>
Right-to-use lease (asset)	\$ 59,800	\$ -	\$ -	\$ 59,800
Less accumulated amortization	<u>-</u>	<u>(15,600)</u>	<u>-</u>	<u>(15,600)</u>
Net Right-to-use lease asset	\$ <u>59,800</u>	\$ <u>(15,600)</u>	\$ <u>-</u>	\$ <u>44,200</u>

The future principal lease payments as of June 30, 2022, were as follows:

Fiscal Years <u>Ending June 30,</u>	<u>Principal</u>	<u>Total</u>
2023	\$ 15,600	\$ 15,600
2024	15,600	15,600
2025	<u>13,000</u>	<u>13,000</u>
Total	\$ <u>44,200</u>	\$ <u>44,200</u>

Capital Lease

On April 18, 2018, the District entered into a capital lease purchase agreement with Community First National Bank to purchase a ladder and pumper truck (fire engines) for use by the District. Payments are due in annual installments of \$358,475, including interest of 3.67% percent per annum, maturing January 31, 2024. The lease is secured by the fire engines purchased with the lease. The fire engines were received in March 2019 and are being depreciated.

The following schedule presents future minimum lease payments under the capital lease are as follows:

Fiscal Years <u>Ending June 30,</u>	
2023	\$ 358,475
2024	<u>358,475</u>
	716,950
Less: Interest	<u>(37,660)</u>
Present Value of future minimum lease payments	\$ <u>679,290</u>

**FRESNO COUNTY FIRE PROTECTION DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022**

Note 4 – Leases (continued)

A summary of the District’s long-term liabilities is as follows:

	Beginning Balance <u>7/1/21</u>	<u>Additions</u>	<u>Reductions</u>	Ending Balance <u>6/30/22</u>	Current <u>Portion</u>
Lease Liability	\$ 59,800	\$ -	\$ 15,600	\$ 44,200	\$ 15,600
Capital Lease – Community First National Bank	<u>1,000,989</u>	<u>-</u>	<u>321,699</u>	<u>679,290</u>	<u>333,518</u>
Total	<u>\$ 1,060,789</u>	<u>\$ -</u>	<u>\$ 337,299</u>	<u>\$ 723,490</u>	<u>\$ 349,118</u>

Note 5 – Joint Ventures

The District participates in two joint ventures under joint powers agreements (JPA’s); the Fire District Association of California-Fire Agency Self Insurance System and the Fire Agencies Insurance Risk Authority. The relationships between the District and the JPA’s are such that neither JPA is a component unit of the District for financial reporting purposes.

The Fire Agency Self Insurance System (FASIS) arranges for workmen’s compensation insurance for its members, all of which are fire districts located within California. FASIS is governed by a board of directors consisting of representatives from member districts. The board controls the operations of FASIS, including selection of management and approval of operating budgets, independent of any influence by member districts beyond their representation on the board. Each member district pays a premium commensurate with the level of coverage required and shared surpluses and deficits proportionately to their participation in FASIS.

The Fire Agencies Insurance Risk Authority (FAIRA) arranges for liability and property insurance for its members, all of which are fire districts located within California. FAIRA is governed by a board of directors consisting of representatives from member districts. The board controls the operations of FAIRA, including selection of management and approval of operating budgets, independent of any influence by member districts beyond their representation on the board. Each member district pays a premium commensurate with the level of coverage required and shares surpluses and deficits proportionately to their participation in FAIRA.

The most current condensed financial information available of the JPA’s is as follows:

	Audited June 30, 2022 <u>FASIS</u>	Audited June 30, 2022 <u>FAIRA</u>
Total assets	\$ 69,768,290	\$ 3,911,487
Total liabilities	<u>50,269,832</u>	<u>1,910,065</u>
Net position	<u>\$ 19,498,458</u>	<u>\$ 2,001,422</u>
Total revenue	\$ 18,325,796	\$ 7,564,689
Total expenses	<u>18,826,006</u>	<u>7,914,945</u>
Net change in net position	<u>\$ (500,210)</u>	<u>\$ (350,256)</u>

The District’s share of assets, liabilities and net position as of June 30, 2022 has not been calculated by either JPA.

**FRESNO COUNTY FIRE PROTECTION DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022**

Note 6 – Risk management

The District is exposed to various risks of loss to torts; theft of, damage of, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District carries all its coverage of these risk and also workers' compensation through its membership in FASIS and FAIRA.

Note 7 – Retirement Plan

On November 18, 2020 the District adopted the CalPers 457 Plan. Employees have an option to participate in the Fresno County Fire Protection District 457 Plan (the Plan) defined contribution pension plan established by the Board of Directors of the District. The plan covers all full-time employees who have completed at least 1,000 hours of continuous service and provides for immediate 100% vesting for the participants. Plan provisions and contribution requirements are established and may be amended by the Board of Directors of the District. The District matches employee contributions up to 4% of their compensation. The District made contributions to the plans amounting to \$18,140 for the year ended June 30, 2022. Funds and fees for the plan would be derived from the employee's compensation up to the maximum provided for under Section 401(a) of the IRS Code.

Note 8 – Board of Directors

Members of the Board of Directors as of June 30, 2022 are as follows:

Matt Furrer	President
John Arabian	Vice President
Brad Richter	Secretary
Francisco Chavez	Director
Stanley Bulla	Director
Darryl Mendes	Director

The Fire Chief of the District is Dustin Hail.

REQUIRED SUPPLEMENTARY INFORMATION

**FRESNO COUNTY FIRE PROTECTION DISTRICT
GOVERNMENTAL FUNDS TOTAL
STATEMENT OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenues				
Property taxes	\$ 21,762,210	\$ 21,684,639	\$ 21,521,076	\$ (163,563)
Service fees	3,746,202	5,975,730	6,087,818	112,088
Grants	113,911	1,363,990	3,103,169	1,739,179
Transition fees	277,103	337,658	194,880	(142,778)
Rental income	14,230	13,929	17,787	3,858
Other	69,500	124,500	54,271	(70,229)
Interest	350,000	350,000	212,674	(137,326)
Assessments	231,883	231,883	218,465	(13,418)
Total Revenue	<u>26,565,039</u>	<u>30,082,329</u>	<u>31,410,140</u>	<u>1,327,811</u>
Expenditures				
Contractual specialized services	18,670,989	21,673,760	21,590,990	82,770
Repairs and maintenance	685,500	695,500	743,846	(48,346)
Labor and related costs	1,044,794	1,079,420	1,052,392	27,028
Travel and transportation	258,000	361,500	465,548	(104,048)
Clothing and personal supplies	190,000	190,000	138,597	51,403
Legal and professional	225,000	302,900	269,255	33,645
Utilities	201,000	245,000	233,778	11,222
Insurance	285,000	335,000	342,261	(7,261)
Communications	183,500	198,500	196,010	2,490
Household supplies and food	118,000	110,500	90,210	20,290
Special district costs	51,500	55,500	53,350	2,150
Office supplies and postage	56,000	64,000	59,130	4,870
Other	210,810	335,050	347,007	(11,957)
Medical supplies	20,000	20,000	16,559	3,441
Training	65,000	75,000	72,604	2,396
Small tools and supplies	7,500	7,500	4,133	3,367
Volunteer company support	70,000	70,000	61,687	8,313
Capital outlay	3,223,320	5,185,360	4,752,461	432,899
Lease right-to-use asset	-	-	59,800	(59,800)
Lease principal payment	15,600	15,600	15,600	-
Debt service	358,476	358,476	358,475	1
Total Expenditures	<u>25,939,989</u>	<u>31,378,566</u>	<u>30,923,693</u>	<u>454,873</u>
Revenue over/(under) expenditures	<u>625,050</u>	<u>(1,296,237)</u>	<u>486,447</u>	<u>1,782,684</u>
Other financing sources				
Contributed capital	1,334,820	1,434,820	1,428,903	(5,917)
Gain on sale of capital assets	-	-	8,444	8,444
Lease financing	-	-	59,800	59,800
Total other financing sources	<u>1,334,820</u>	<u>1,434,820</u>	<u>1,497,147</u>	<u>62,327</u>
Net change in fund balance	\$ <u>1,959,870</u>	\$ <u>138,583</u>	\$ <u>1,983,594</u>	\$ <u>1,845,011</u>

See accompanying notes to financial statements.

**FRESNO COUNTY FIRE PROTECTION DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2022**

Budgets and Budgetary Accounting

An annual budget is adopted for the General Fund and other funds in total and on a modified accrual basis consistent with Generally Accepted Accounting Principles (GAAP). The Budgetary Comparison Schedule for the General Fund is included in the required supplementary information on pages 29.

SUPPLEMENTARY INFORMATION

**FRESNO COUNTY FIRE PROTECTION DISTRICT
 COMBINING BALANCE SHEET
 NONMAJOR FUNDS
 JUNE 30, 2022**

	Zone Two	Zone Three	Zone Four	Zone Five	Zone Six	Zone Seven	Zone Eight	Zone Nine	Millerton New Town	CFD Zone One A	CFD Zone One B	CFD Zone Two A	CFD Zone Two B	Total Non-major Funds
Assets														
Cash and cash equivalent - restricted	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 255,989	\$ 336,729	\$ 229,614	\$ 135,019	\$ 957,351
Interest receivable	126	9	-	270	11	150	64	243	313	852	1,113	765	452	4,368
Taxes receivable	<u>260</u>	<u>18</u>	<u>-</u>	<u>558</u>	<u>24</u>	<u>323</u>	<u>137</u>	<u>518</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,838</u>
Total Assets	<u>\$ 386</u>	<u>\$ 27</u>	<u>\$ -</u>	<u>\$ 828</u>	<u>\$ 35</u>	<u>\$ 473</u>	<u>\$ 201</u>	<u>\$ 761</u>	<u>\$ 313</u>	<u>\$ 256,841</u>	<u>\$ 337,842</u>	<u>\$ 230,379</u>	<u>\$ 135,471</u>	<u>\$ 963,557</u>
Liabilities														
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance														
Restricted	-	-	-	-	-	-	-	-	-	256,841	337,842	230,379	135,471	960,533
Assigned	<u>386</u>	<u>27</u>	<u>-</u>	<u>828</u>	<u>35</u>	<u>473</u>	<u>201</u>	<u>761</u>	<u>313</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,024</u>
Total Liabilities and Fund Balance	<u>\$ 386</u>	<u>\$ 27</u>	<u>\$ -</u>	<u>\$ 828</u>	<u>\$ 35</u>	<u>\$ 473</u>	<u>\$ 201</u>	<u>\$ 761</u>	<u>\$ 313</u>	<u>\$ 256,841</u>	<u>\$ 337,842</u>	<u>\$ 230,379</u>	<u>\$ 135,471</u>	<u>\$ 963,557</u>

See accompanying notes to financial statement

**FRESNO COUNTY FIRE PROTECTION DISTRICT
 COMBINING STATEMENT OF REVENUE, EXPENDITURES
 AND CHANGES IN FUND BALANCE
 NONMAJOR FUNDS
 FOR THE YEAR ENDED JUNE 30, 2022**

	Zone Two	Zone Three	Zone Four	Zone Five	Zone Six	Zone Seven	Zone Eight	Zone Nine	Millerton New Town	CFD Zone One A	CFD Zone One B	CFD Zone Two A	CFD Zone Two B	Total Non-major Funds
Revenues														
Property taxes	\$ 43,108	\$ 2,954	\$ 84	\$ 92,123	\$ 3,743	\$ 50,997	\$ 21,965	\$ 82,948	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 297,922
Interest	311	21	-	656	28	369	159	596	1,203	3,223	4,121	2,907	1,734	15,328
Assessments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>105,989</u>	<u>27,489</u>	<u>53,246</u>	<u>22,990</u>	<u>8,751</u>	<u>218,465</u>
Total Revenues	<u>43,419</u>	<u>2,975</u>	<u>84</u>	<u>92,779</u>	<u>3,771</u>	<u>51,366</u>	<u>22,124</u>	<u>83,544</u>	<u>107,192</u>	<u>30,712</u>	<u>57,367</u>	<u>25,897</u>	<u>10,485</u>	<u>531,715</u>
Expenditures														
Contractual specialized services	43,278	2,965	84	92,476	3,760	51,209	22,053	83,275	107,104	-	-	-	-	406,204
Special district costs	<u>98</u>	<u>7</u>	<u>-</u>	<u>215</u>	<u>8</u>	<u>124</u>	<u>52</u>	<u>196</u>	<u>246</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>946</u>
Total Expenditures	<u>43,376</u>	<u>2,972</u>	<u>84</u>	<u>92,691</u>	<u>3,768</u>	<u>51,333</u>	<u>22,105</u>	<u>83,471</u>	<u>107,350</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>407,150</u>
Revenue over/(under) expenditures	43	3	-	88	3	33	19	73	(158)	30,712	57,367	25,897	10,485	124,565
Fund balance, beginning of year	<u>343</u>	<u>24</u>	<u>-</u>	<u>740</u>	<u>32</u>	<u>440</u>	<u>182</u>	<u>688</u>	<u>471</u>	<u>226.129</u>	<u>280.475</u>	<u>204,482</u>	<u>124,986</u>	<u>838,992</u>
Fund balance, end of year	<u>\$ 386</u>	<u>\$ 27</u>	<u>\$ -</u>	<u>\$ 828</u>	<u>\$ 35</u>	<u>\$ 473</u>	<u>\$ 201</u>	<u>\$ 761</u>	<u>\$ 313</u>	<u>\$ 256.841</u>	<u>\$ 337.842</u>	<u>\$ 230,379</u>	<u>\$ 135,471</u>	<u>\$ 963,557</u>

See accompanying notes to financial statements.

SINGLE AUDIT REPORTS AND SCHEDULES



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 of
Fresno County Fire Protection District

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, each major fund, and the aggregate remaining fund information of Fresno County Fire Protection District, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise Fresno County Fire Protection District's basic financial statements, and have issued our report thereon dated March 23, 2023.

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Fresno County Fire Protection 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.

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 organization'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 organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Cuttone & Mastro

Fresno, California
March 23, 2023



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Directors of
Fresno County Fire Protection District

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Fresno County Fire Protection District's compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of Fresno County Fire Protection District's major federal program for the year ended June 30, 2022. Fresno County Fire Protection District's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Qualified Opinion on Coronavirus State Local Fiscal Recovery Funds (SLFRF)

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, Fresno County Fire Protection District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on Coronavirus State Local Fiscal Recovery Funds for the year ended June 30, 2022.

Basis for Qualified and Unmodified Opinions

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Fresno County Fire Protection District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Fresno County Fire Protection District's compliance with the compliance requirements referred to above.

Matters Giving Rise to Qualified Opinion on Coronavirus State Local Fiscal Recovery Funds

As described in the accompanying schedule of findings and questioned costs, Fresno County Fire Protection District did not comply with compliance requirements regarding Assistance Listing Number 21.027 Coronavirus State Local Fiscal Recovery Funds as described in finding numbers 2022-001 for Activities Allowed & Allowable Costs, 2022-002 for Reporting and 2022-003 for Procurement & Suspension and Debarment.

Compliance with such requirements is necessary, in our opinion, for Fresno County Fire Protection District to comply with the requirements applicable to that program.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Fresno County Fire Protection District's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Fresno County Fire Protection District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, Government Auditing Standards, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Fresno County Fire Protection District's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Fresno County Fire Protection District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Fresno County Fire Protection District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Fresno County Fire Protection District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

Government Auditing Standards requires the auditor to perform limited procedures on Fresno County Fire Protection District's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. Fresno County Fire Protection District's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2022-001, 2022-002 and 2022-003 to be material weaknesses.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on Fresno County Fire Protection District's response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. Fresno County Fire Protection District's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Fresno, California
March 23, 2023

**FRESNO COUNTY FIRE PROTECTION DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2022**

<u>Grantor and Program Title</u>	<u>Assistance Listing Numbers</u>	<u>Pass-through Entity Identifying Number</u>	<u>Federal Expenditures</u>
<u>U.S. Department of Agriculture, Forest Service</u>			
Passed through California Department of Forestry and Fire Protection			
Rural Fire Capacity Grant (RFC)	10.664	N/A	\$ 19,770
 <u>Department of Homeland Security</u>			
Passed through State of California and Fresno County			
State Homeland Security Program (SHSP)	97.067	N/A	218,192
 <u>U.S. Department of Treasury</u>			
Passed through Fresno County			
Coronavirus State Local Fiscal Recovery Funds (SLFRF)	21.027	N/A	<u>2,000,000</u>
Total Expenditures of Federal Awards			\$ <u>2,237,962</u>

No indirect costs are charged to the programs and therefore the 10% de minimis indirect cost rate was not used

**FRESNO COUNTY FIRE PROTECTION DISTRICT
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2022**

1. BASIS OF PRESENTATION

Except for the Coronavirus State Local Fiscal Recovery Funds (SLFRF), for which federal expenditures are being reported for the period of March 3, 2021 through June 30, 2022, the accompanying schedule of expenditures of federal awards includes the federal activity of Fresno County Fire Protection District (FCFPD) under programs of the federal government for the year ended June 30, 2022.

The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Because the schedule presents only a selected portion of the operations of Fresno County Fire Protection District, it is not intended to and does not present the financial position or changes in net position of Fresno County Fire Protection District.

Federal award program titles are reported by assistance listing number (ALN) as presented in the System for Award Management (SAM). Federal award program titles not presented in the SAM are identified by federal agency number followed by (.XXX).

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

Expenditures reported on the schedule of expenditures of federal awards are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), wherein certain types of expenditures are not allowable or are limited as to reimbursement. The expenditures for the program are reported in the schedule of expenditures of federal awards identify the federal funds received from the pass-through entities. The pass-through entities' identifying numbers are presented where available.

Matching Costs

Matching costs, the nonfederal share of certain program costs, are not included in the schedule.

Indirect Cost Rate

The 10 percent de minimis indirect cost rate allowed under the Uniform Guidance is not used.

**FRESNO COUNTY FIRE PROTECTION DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2022**

Section I – Summary of Auditor’s Results

Financial Statements

Type of audit report issued	Unmodified
Internal control over financial reporting:	
• Material weaknesses identified?	No
• Significant deficiency(ies) identified that are not considered to be material weaknesses?	None reported
• Noncompliance which is material to the financial statements noted?	No

Federal Awards

Internal control over major programs:	
• Material weaknesses identified?	Yes
• Significant deficiency identified that are not considered to be material weaknesses?	No
Type of auditor’s report issued on compliance for Fresno County Fire Protection District	Modified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	No

Identification of major programs

CFDA Number	Name of Federal Program or Cluster
21.027	U.S. Department of Treasury; Coronavirus State Local Fiscal Recovery Funds (SLFRF) passed through Fresno County
Dollar threshold to distinguish between Type A and Type B programs	\$750,000
Auditee qualifies as a low-risk auditee under §200.520 criteria?	No

**FRESNO COUNTY FIRE PROTECTION DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2022**

Section II – Findings relating to the financial statements which are required to be reported in accordance with GAGAS:

None noted.

Section III – Findings and Questioned Costs for Federal Awards:

Finding 2022-001: Allowable Costs

Material weakness in internal controls over compliance with Activities Allowable and Allowable Cost and Noncompliance

U.S. Department of Treasury; Coronavirus State Local Fiscal Recovery Funds (SLFRF) passed through Fresno County. AL No. 21.027.

Questioned Cost: \$2,000,000

How the Questioned Cost was Computed: The Fresno County Fire protection District (FCFPD) represented to Fresno County that they responded to approximately 13,339 calls during the period of March 1, 2021 and March 1, 2022 and that approximate 3,170 of those calls were for in-home life-threatening medical emergencies. That calculates to 23.76% of the total calls being for in-home life-threatening medical emergencies. The total cost of payroll during that time was \$20,188,934 and the total cost of fuel was \$298,358.

The District used the Computer Aided Dispatch (CAD) System to accumulate the information used in the calculation of the calls for service and to determine the number of the calls related to life-threatening medical emergencies. Cuttone & Mastro (C&M) was provided the raw data and sorted the data to determine whether the numbers used were accurate.

C&M addressed the question of whether all in-home life-threatening medical emergencies calls should be used in the calculation of the costs to be reimbursed or whether only the calls related to COVID-19. The FCFPD does not have the ability to determine how many of the in-home life-threatening medical emergency's calls were for COVID-19.

C&M were told that the responders had to take precautions on all calls because of COVID-19. However, because we were unable to determine the accuracy of the percentage of calls being related to COVID-19 we have reported the total amount paid as questioned.

Condition: C&M addressed the question of whether all in-home life-threatening medical emergencies calls should be used in the calculation of the costs to be reimbursed or whether only the calls related to COVID-19. The FCFPD does not have the ability to determine how many of the in-home life-threatening medical emergency's calls were for COVID-19. In addition, It does not appear key management have sufficient understanding of compliance with federal statues, regulations and the terms and conditions of the federal awards and that program information from federal and other agencies flows to appropriate program management personnel.

Criteria: In the Final Rule, The Department of Treasury determined that costs for emergency medical response costs provided directly to an individual due to COVID-19 infection or a potential infection is an enumerated eligible use of SLFRF. In addition, FCFPD represent to the Fresno County that 3,174 calls of their total 13,339 calls for assistance were identified as in-home life-threatening medical services related to COVID-19 emergencies that created a financial burden on the District due to several factors such as staffing levels, overtime pay, increased fuel costs for those calls that exposed or had the potential to expose their first responders to the virus.

**FRESNO COUNTY FIRE PROTECTION DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2022**

Section III – Findings and Questioned Costs for Federal Awards:

Finding 2022-001: Allowable Costs, continued

This information was also provided to the County by email dated Friday, March 4, 2022 from Dustin Hail, in which Chief Hail stated that in the period of March 1, 2021 through March 1, 2022, “Total emergency responses 13,339 of that 23.8% were treated as life threatening Covid-19 emergencies.”

Cause: The FCFPD does not have the ability to determine how many of the in-home life-threatening medical emergency’s calls were for COVID-19. Also, the FCFP’s internal control processes related to federal awards were circumvented by management.

Effect: After consultation with a representative of Fresno County who stated the Fresno County staff believes that the FCFPD would be in the best position to produce back up information. The FCFPD must have documentation for its calls that would specify whether each call was a call responding to a “life threatening Covid-19 emergency, and that Fresno County requests this information. C&M considered it necessary to report this as a questioned cost.

Recommendation: C&M recommends that FCFPD obtain clarification on whether the need to take precautions on all in-home life-threatening medical emergencies calls because of COVID-19 created a financial burden on the FCFPD due to several factors such as staffing levels, overtime pay, increased fuel costs for those calls that exposed or had the potential to expose their first responders to the virus. In addition, C&M recommends the FCFPD provide the appropriate training for all staff involved in the administration of federal awards to become knowledgeable of the internal controls designed.

View of Responsible Officials:

Management agrees with the finding and has provided the accompanying corrective action plan.

Finding 2022-002: Reporting

Material weakness in internal control over Reporting and Noncompliance

U.S. Department of Treasury; Coronavirus State Local Fiscal Recovery Funds (SLFRF) passed through Fresno County. AL No. 21.027.

Questioned Cost: Not applicable

How the Questioned Cost was Computed: Not applicable

Condition: The FCFPD did not submit the required quarterly program Expenditure Report, Annual Performance Report or the Final Report.

Criteria: The conditions of the Award include 3 reporting requirements as follows:

A. Quarterly Program Expenditure Report: Submit to Fresno County in writing at the execution of the Agreement, Quarterly Program Expenditure Reports through the term of the Agreement. The reports shall contain, but are not limited to, the information described in Exhibit C of the Agreement and must include a statement, signed by FCFPD, indicating that all expenditures in the report comply with the Interim Rule and the Final Rule, as applicable, and ARPA guidelines for the SLFRF, as set forth by the Department of Treasury.

**FRESNO COUNTY FIRE PROTECTION DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2022**

Section III – Findings and Questioned Costs for Federal Awards:

Finding 2022-002: Reporting, continued

Quarterly expenditure reports shall be submitted to Fresno County no later than fifteen (15) days after the end of each quarter listed below for the term of this Agreement, beginning with the first quarter ending after the effective date.

B. Annual Performance Report: Within fifteen (15) days after each June 30, FCFPD shall submit one "Annual Performance Report" to the Fresno County, covering all performance by FCFPD under the Agreement for the fiscal year ending that June 30. The report shall contain, but not limited to, the information contained in Exhibit D of the Agreement.

C. Final Report: A Final Program Report shall be submitted to Fresno County within thirty (30) days upon completion of the Program. A Final Report shall include an accounting of all costs and expenses incurred by FCFPD, and any other information as the Fresno County deems necessary to facilitate closeout of the Program, and ensure Fresno County's obligations and requirements under the SLFRF Program are met. The Final Program Report is not complete until Fresno County has delivered to FCFPD written acceptance of the Final Program Report.

Cause: Internal controls over preparation of complete and accurate reporting were not properly designed to ensure reports are submitted accurately and timely.

Effect: Required reports were not submitted.

Recommendation: C&M recommends that FCFPD develop and implement a more robust system for the preparation and submission of reporting. The process should include a monitoring of all award contracts for reporting and other compliance conditions and perhaps a secondary review and approval of the report and underlying data by somebody other than the preparer.

View of Responsible Officials:

Management agrees with the finding and has provided the accompanying corrective action plan

Finding 2022-003: Procurement & Suspension and Debarment

Material weakness in internal control over Procurement & Suspension and Debarment and Noncompliance

U.S. Department of Treasury; Coronavirus State Local Fiscal Recovery Funds (SLFRF) passed through Fresno County. AL No. 21.027.

Questioned Cost: Not applicable

How the Questioned Cost was Computed: Not applicable

Condition: C&M identified that the FCFPD did not have adequate written policies and did not maintain a written code of standard selection procedures for procurement transactions that included all the requirements of the Uniform Guidance. C&M identified a lack of adequate knowledge and experience of key procurement managers in light of responsibilities for procurements for Federal awards. In addition, the costs charged to the program included fuel cost incurred by FCFPD. The fuel cost had been procured from a couple vendors.

**FRESNO COUNTY FIRE PROTECTION DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2022**

Section III – Findings and Questioned Costs for Federal Awards:

Finding 2022-003: Procurement & Suspension and Debarment, continued

The FCFPD stated the selection of these vendors was based on past experience and was not able to provide C&M with support of a noncompetitive procurement process that complies with 2 CFR 200 standards. Also, there was no evidence that FCFPD verified that vendors were not suspended or debarred or otherwise excluded from participating in the transactions before entering into the transaction with them.

Criteria: The Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, 2 CFR Part 200, section 318(i) (Uniform Guidance) states that the non-Federal entity must maintain records sufficient to detail the history of procurement. The records will include, but are not necessarily limited to the following: rationale for the method of procurement, selection of contractor type, contractor selection or rejection, and the basis for the contract price. In addition, the Uniform Guidance, 2 CFR Part 200, section 200.118 states that the non-Federal entity must follow the procurement standards set out at 2 CFR sections 200.318 through 200.326 and must use their own documented procurement procedures that must conform to applicable federal statutes and the procurement requirements identified in 2 CFR Part 200.

Cause: The FCFPD's procurement policy is limited to establishing a guideline on spending and purchasing authority limits. There was a lack of understanding of federal laws and regulations relating to this requirement. Management did not have an understanding of the requirements for procurement and suspension and debarment.

Effect: Procurements were made following a noncompetitive process that were not adequately documented and FCFPD could enter into transactions with vendors that are suspended or debarred. Costs charged to the Program could be disallowed.

Recommendation: C&M recommends the FCFPD establish written procurement policies and procedures as required by the Uniform Guidance. The FCFPD should consider implementation of the following internal controls:

1. Review the Uniform Guidance and update the current policies and procedures to include all the requirements not part of the FCFPD's current policies.
2. Make available the updated policies and procedures to responsible management and employees.
3. Management should monitor compliance and performance with the policies and procedures.

View of Responsible Officials:

Management agrees with the finding and has provided the accompanying corrective action plan.

**FRESNO COUNTY FIRE PROTECTION DISTRICT
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS
YEAR ENDED JUNE 30, 2022**

Section II – Findings relating to the financial statements which are required to be reported in accordance with GAGAS:

None noted.

Section III – Findings and Questioned Costs for Federal Awards:

None noted.



FRESNO COUNTY FIRE

PROTECTION DISTRICT
Avenue

210 South Academy

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CORRECTIVE ACTION PLAN

In response to Findings Relating to the Schedule of Findings
and Questioned Costs for the Year Ended June 30, 2022

Program: Coronavirus State Local Fiscal Recovery Funds (SLFR)
CFDA No.: 21.027
Federal Grantor: U.S. Department of Treasury
Passed-through: Fresno County
Award No. and Date: Fresno County Agreement 22-126, April 5, 2022

Finding 2022-001: Allowable Costs

Type of Finding: Material weakness in internal controls over compliance with Activities Allowable and Allowable Cost and Noncompliance

View of Responsible Officials: Concur with the finding.

Corrective Action Plan:

- Specifically related to future Coronavirus State Local Fiscal Recovery Funds (SLFR), The District will improve the method for tracking COVID-19 related emergency calls.
- The District will provide the appropriate training for all staff involved in the administration of federal awards to become knowledgeable of the District's internal control processes related to federal awards.

Projected Implementation Date: July 1, 2023

Finding 2022-002: Reporting

Type of Finding: Material weakness in internal controls over Reporting and Noncompliance

View of Responsible Officials: Concur with the finding.

Corrective Action Plan:

- The District will develop and implement a more robust system for the preparation and submission of reporting.

- The District will include monitoring of all award contracts for reporting and other compliance conditions.

Projected Implementation Date: May 1, 2023

Finding 2022-003: Procurement & Suspension and Debarment

Type of Finding: Material weakness in internal controls over Procurement & Suspension and Debarment and Noncompliance

View of Responsible Officials: Concur with the finding.

Corrective Action Plan:

- The District will establish written procurement policies and procedures as required by the Uniform Guidance (2CFR Part 200).
- The District will implement the following internal controls:

1. Review the Uniform Guidance and update the current policies and procedures to include all the requirements not part of the District's current policies.
2. Make available the updated policies and procedures to responsible management and employees.
3. Management should monitor compliance and performance with the policies and procedures.

Projected Implementation Date: June 30, 2023

Name of Responsible Person/Contact: Josh Chrisman, Administration Officer



FRESNO COUNTY FIRE

PROTECTION DISTRICT

Honor, Integrity, Cooperation & Professionalism

MEMORANDUM

Date: 04/19/2023

To: Board Directors

Attn: Matt Furrer
President

From: Fire District Staff

Subject: Rural Fire Capacity Grant Application 2023

BOARD OF DIRECTOR'S BRIEFING PAPER

ISSUE:

The next cycle of the Rural Fire Capacity Grant is open for applications. Grant applications must be submitted no later than May 4, 2023

BACKGROUND:

The District has received the grant in the past and used the funds to purchase Personal Protective Equipment (PPE).

DISCUSSION:

This grant is a 50% reimbursement grant. The total of the grant is approximately \$40,000. Total reimbursement back to the District will be 50% of what was actually spent or approximately \$20,000. District staff would like to purchase 9 sets of structural PPE with this grant.

ALTERNATIVES:

The District could decide to not apply for the grant.

IMPACTS (Consider potential consequences related to each of the following areas of concern for proposed alternatives):

Fiscal - Staff can add the Rural Fire Capacity Grant to the FY 2023/24 budget. The District would be reimbursed up to 50% of what is actually spent or approximately \$20,0000.

Operational - The PPE is needed to maintain serviceable PPE for operational personnel.

Legal - No known impact.

Labor - No known impact

Sociopolitical - No known impact.

Policy - No known impact.

Health and safety - No known impact.

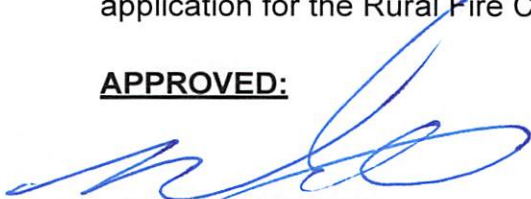
Environmental - No known impact.

Interagency - No known impact.

RECOMMENDATION:

Staff is recommending the Board of Directors approve staff to move forward with submitting an application for the Rural Fire Capacity Grant for Fiscal Year 2023/24. That any Board of Director makes a motion to direct staff to move forward with submitting an application for the Rural Fire Capacity Grant

APPROVED:



Brandon Markle, Battalion Chief

4-13-2023

DATE