



AGENDA
Fairview Fire Protection District Regular Board Meeting
Monday, November 14, 2022, 7:00 P.M.



Because the legal conditions are met for the District Governing Board to conduct its proceedings via teleconference, per California Government Code Section 54953(e), Directors of the Fairview Fire Protection District, as well as the District's Counsel and Fire Chief, General Manager, and other staff, will participate via phone/video conference, and no physical teleconference locations are required.



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PUBLIC PARTICIPATION

Fairview Fire Protection District encourages public participation in its meetings, in any of the following ways.

OBSERVE:

- To observe the meeting by video conference, at the noticed meeting time in the header above, please click on this link, or input the link into your web browser's URL bar:

<https://us06web.zoom.us/j/89701773763>

Zoom's instructions on how to join a meeting by video conference are available at: <https://support.zoom.us/hc/en-us/articles/201362193>, which is a webpage address that provides a tutorial video entitled "Joining a Meeting."

- To listen to the meeting by phone, please call one of the numbers below at the noticed meeting time:

Dial (for higher quality, dial a number based on your current location):

+1 253 215 8782 or +1 346 248 7799
or +1 720 707 2699 or +1 301 715 8592
or +1 312 626 6799 or +1 646 558 8656

For each number, please be patient and when requested, dial the following Webinar ID: 897 0177 3763

After calling any of these phone numbers, if you are asked for a participant ID or code, press the pound (#) key.

Zoom's instructions on how to join a meeting by phone are available at: <https://support.zoom.us/hc/en-us/articles/201362663>, which is a webpage address that provides written tutorial instructions entitled "Joining a Meeting By Phone."

PROVIDE PUBLIC COMMENT: There are three ways to make public comment within the time allotted for public comment on an eligible Agenda item.

- Comment in advance via email. To send your comment directly to the Board and staff BEFORE the meeting starts, please send your comment, along with your full name and agenda item number you are commenting on, to Michael Preston at mike.preston@fairviewfiredistrict.org. Please note that submissions close twenty-four (24) hours before posted meeting time. All submitted public comments will be provided to the Directors prior to the meeting, and the District will momentarily confirm during the meeting itself receipt of any timely email comments.

- By Video Conference. To comment by Zoom video conference, click the "Raise Your Hand" button to request to speak when Public Comment is being taken on an eligible agenda item at the beginning of the meeting. You will then be unmuted, during your turn, and allowed to participate in public comment. After the allotted time, you will then be re-muted. Instructions on how to "Raise Your Hand" are available at: <https://support.zoom.us/hc/en-us/articles/205566129>, which is a webpage entitled "Raise Hand In Webinar."

- By Phone. To comment by phone, please call on one of the above listed phone numbers. You will be prompted to "Raise Your Hand" by pressing STAR-NINE ("*9") to request to speak when Public Comment is being taken on an eligible agenda item at the beginning of the meeting. Once it is your turn, you will be unmuted and allowed to comment. After the allotted time, you will be re-muted. Instructions of how to raise your hand by phone are available at: <https://support.zoom.us/hc/en-us/articles/201362663>, which is a webpage entitled "Joining a Meeting by Phone."

If you have any questions about these protocols, please e-mail Michael Preston, at mike.preston@fairviewfiredistrict.org.



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1. **CALL TO ORDER AND PLEDGE OF ALLEGIANCE**
 2. **ROLL CALL: DIRECTORS DIMIC, CHOI, CLARK, JUSTICE, & McDANIEL**
 3. **WELCOME:** If you wish to speak on an item which appears on this agenda, the President will call your name when your agenda item is being considered. Please state your name and address for the record. Each speaker is allowed three (3) minutes.
 4. **PUBLIC COMMENT PERIOD** (The Public Comments Period provides an opportunity for citizens to address the Board on items not listed on the agenda. The Board welcomes your comments under this section but is prohibited by State law from discussing items not on the agenda.)
 5. **MESSAGE FROM THE PRESIDENT** **INFO**
 6. **2022 FY FINANCIAL AUDIT REPORT** **INFO/ACTION**
 7. **FIRE CHIEF'S REPORT** **INFO/ACTION**
Incident Response Statistics September/October 2022
Fire Prevention Activity September/October 2022
Vegetation Management Update
 8. **FFPD FINANCIAL UPDATE** **INFO/ACTION**
Cash Balance Report July, August, and September 2022
Accountant's Report - September 2022
Expenditure Report
 9. **ELECTION UPDATE - GENERAL MANAGER** **INFO/ACTION**
 10. **ADHOC COMMITTEE REPORT ON MAILER CONCERNING EVACUATIONS - GENERAL MANAGER** **INFO/ACTION**
 11. **REVIEW OF 2023 MEETING CALENDAR** **INFO/ACTION**
Jan 30, March 27, May 29 (Memorial Day), July 31, September 25, November 27 (Thanksgiving is November 23)
 12. **ADOPT RESOLUTION TO RENEW FINDINGS AND CONTINUE CONDUCTING MEETING VIA TELECONFERENCE** **INFO/ACTION**
 13. **UPDATE FROM COUNSEL ON LEGISLATION AFFECTING THE FUTURE OF IN PERSON MEETINGS** **INFO/ACTION**
- BREAK**



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14. GENERAL MANAGER REPORT

INFO/ACTION

- FS8 Board Room Telecommunication Equipment Update
- FS8 Inverter Project Update
- Swearing in Process Following November Election

15. BOARD MOTIONS AND APPROVALS

INFO/ACTION

Regular Meeting Minutes - September 26, 2022
Special Meeting Minutes - October 24, 2022

16. MEETING ACTIONS ITEMS SUMMARY

INFO/ACTION

17. COMMENTS BY BOARD MEMBERS

18. AGENDA ITEMS FOR NEXT BOARD MEETING

ADJOURNMENT

In compliance with the Americans with Disabilities Act, for those requiring special assistance to access the videoconference meeting, to access written documents being discussed at the Board meeting, or to otherwise participate at Board meetings, please contact the General Manager, Michael Preston at (510) 583-4930 for assistance. Notification at least 48 hours before the meeting will enable the District to make reasonable arrangements to ensure accessibility to the Board meeting and to provide any required accommodations, auxiliary aids or services.

5. MESSAGE FROM THE PRESIDENT

6. 2022 FY FINANCIAL AUDIT REPORT

October 31, 2022

To the Board of Directors of
Fairview Fire Protection District
Castro Valley, California

We have audited the financial statements of the governmental activities, the business-type activities and each major fund of Fairview Fire Protection District (the District) for the year ended June 30, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated August 2, 2022. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the financial statements. As described in Note 1 to the financial statements, the District adopted Statement of Governmental Accounting Standards (GASB Statement) No. 87, No. 89, No. 92, No. 97, and No. 98. None of the adopted Statements of Governmental Accounting Standards had a significant impact on the financial statements. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

Management's estimate of the depreciation is based on the estimated useful lives of the underlying assets. We evaluated the key factors and assumptions used to develop the depreciation periods in determining that it is reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. We did not identify any disclosures that were more significant than the other disclosures.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The audit disclosed no such misstatements.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 31, 2022.

Other Audit Findings or Issues

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

Other Matters

We applied certain limited procedures to management's discussion and analysis and budgetary comparison information, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Restriction on Use

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

Very truly yours,



CROPPER ROWE, LLP
Walnut Creek, California

FAIRVIEW FIRE PROTECTION DISTRICT

BASIC FINANCIAL STATEMENTS

JUNE 30, 2022

FAIRVIEW FIRE PROTECTION DISTRICT

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
Fairview Fire Protection District
Hayward, 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 Fairview Fire Protection District (the District), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of June 30, 2022, and the respective changes in financial position, and the budgetary comparison for the General Fund 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 Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

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

Auditors' 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 auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting

from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4-6 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 31, 2022, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over

financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering District's internal control over financial reporting and compliance.

A handwritten signature in blue ink, appearing to read "CROPPER ROWE, LLP".

CROPPER ROWE, LLP
Walnut Creek, California
October 31, 2022

FAIRVIEW FIRE PROTECTION DISTRICT

Management's Discussion and Analysis

As management of the Fairview Fire Protection District (District), we offer readers this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2022.

Financial Highlights and Analysis

At the close of Fiscal Year (FY) 2021-2022, the District remains in a strong position. The District has no debt, a fully funded capital replacement program, and fully funded operational and emergency reserves equaling 10% and 85% of its operating budget. In addition, the District continues to experience an annual operating surplus, where revenues slightly exceed expenditures. In FY 2021-2022, non-depreciation expenses increased 2.61%, due primarily to the CPI increase in the contract with Hayward. During the same time period, revenues increased by 3.33% due to increased property tax.

Due to these factors, the District increased its net position by \$498,897 in FY 2021-2022, or 7.14%. Thus far, the economic downturn has not impacted property taxes, but it is possible that the District will see a decline in revenue in FY2022-2023.

Overview of Basic Financial Statements

This annual report consists of a series of financial statements and notes. The Statement of Net Position and Statement of Activities provide information about the activities of the whole District, which has a single fund.

The following is the District's condensed Statement of Net Position for fiscal year ended June 30, 2022 as compared to fiscal year ended June 30, 2021. As stated above, the District increased its Net Position by 7.14% over the prior year.

Statement of Net Position	FY 2021-22	FY 2020-21	Change \$	% Change
ASSETS				
Cash and Investments	\$ 9,692,578	\$ 5,817,643	\$ 3,874,935	66.61%
Prepaid Expenses	26,113	18,540	7,573	40.85%
Capital Assets, net accumulated depreciation	1,105,781	1,176,842	(71,061)	(6.04)%
Total Assets	10,824,472	7,013,025	3,811,447	54.35%
LIABILITIES				
Accounts payable and accrued expenses	3,336,811	24,261	3,312,550	13,653.81%
Total Liabilities	3,336,811	24,261	3,312,550	13,653.81%
NET POSITION				
Investment in capital assets, net of related debt	1,105,781	1,176,842	(71,061)	(6.04)%
Unrestricted Fund Balance	6,381,880	5,811,922	569,958	9.81%
Total Net Position	\$ 7,487,661	\$ 6,988,764	\$ 498,897	7.14%

FAIRVIEW FIRE PROTECTION DISTRICT
Management's Discussion and Analysis

The following is the District's condensed statement of revenues, expenses and changes in net position for the fiscal year ended June 30, 2022, as compared to fiscal year ended June 30, 2021. As mentioned above, revenues increased 3.33%, while expenses increased 2.61%, not accounting for depreciation. With depreciation, the dollar increase in expenses was 1.17%. Because the district continues to have surplus revenue, the net position increased by 7.14%.

Statement of Activities	FY 2021-22	FY 2020-21	\$ Change	% Change
REVENUES				
Property tax and assessments	\$ 4,120,366	\$ 3,966,129	\$154,237	3.89%
Emergency medical services	28,002	27,275	727	2.67%
Interest of investment	54,853	74,279	(19,426)	(26.15)%
Other Revenues	124	166	(42)	(25.30)%
Total Revenues	4,203,345	4,067,849	135,496	3.33%
EXPENSES				
Fire protection and EMS services	3,328,858	3,206,992	121,866	3.80%
General and administration	191,589	223,864	(32,275)	(14.42)%
Total Expenses without Depreciation	3,520,447	3,430,856	89,591	2.61%
Depreciation of Assets	184,001	230,816	(46,815)	(20.28)%
Total Expenses + Depreciation	3,704,448	3,661,672	42,776	1.17%
Excess of Revenue over Expenses	498,897	406,177	92,720	22.83%
Beginning Net Position	6,988,764	6,582,587	406,177	6.17%
Ending Net Position	\$ 7,487,661	\$ 6,988,764	\$ 498,897	7.14%

Capital Assets

The District's investment in capital assets, net of accumulated depreciation, was \$1,105,781 as of June 30, 2022. The District's largest investments are in its improved structures and four vehicles, in addition to a range of field and office equipment.

Committed Funds: Capital Replacement Program

The District has one fund. Within this fund, the District has formally committed money towards the future replacement of its capital assets. The committed balances by category for FY 2020-2021 and FY 2021-2022 are listed on the next page.

FAIRVIEW FIRE PROTECTION DISTRICT
Management's Discussion and Analysis

Committed Funds	Apparatus	Equipment	Facilities	Total
FY 2020-2021				
Starting Balance	\$ 1,155,129	\$ 206,419	\$ 102,754	\$ 1,464,302
Expenses	220,347	-	-	220,347
Capital Contribution	156,394	25,223	70,503	252,120
Ending Balance	\$ 1,091,176	\$ 231,642	\$ 173,257	\$ 1,469,075
FY 2021-2022				
Starting Balance	\$ 1,091,176	\$ 231,642	\$ 173,257	\$ 1,496,075
Expenses	-	112,940	-	112,940
Capital Contribution	161,086	25,980	210,818	397,884
Ending Balance	\$ 1,252,262	\$ 144,682	\$ 384,075	\$ 1,781,019

Assigned Funds: Operating and Emergency Reserves

The District has adopted a policy of assigning funds into an operating reserve equaling 10% of its operating budget and an emergency reserve equaling 85% of its operating budget. Both reserves are currently fully funded.

Debt Administration

The District has no debt.

Request for Information

Questions about this report and requests for additional information can be sent to:

Mike Preston, General Manager, FFPD

C/O Hayward Fire Department, 777 B St, Hayward, CA 94541

Ph# 510-583-4940

www.fairviewfiredistrict.org/contact/

FAIRVIEW FIRE PROTECTION DISTRICT
COMBINED GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS
STATEMENT OF NET POSITION AND GOVERNMENTAL FUND BALANCE SHEET
June 30, 2022

	<u>General Fund</u>	<u>Adjustments (Note 4)</u>	<u>Statement of Net Position</u>
ASSETS			
Current Assets:			
Cash and Investments	\$ 9,692,578	\$ -	\$ 9,692,578
Prepaid expenses	26,113	-	26,113
Capital Assets, net of accumulated depreciation	<u>-</u>	<u>1,105,781</u>	<u>1,105,781</u>
Total Assets	<u>\$ 9,718,691</u>	<u>1,105,781</u>	<u>10,824,472</u>
LIABILITIES AND FUND BALANCE			
Current Liabilities:			
Accounts payable and accrued expenses	<u>\$ 3,336,811</u>	<u>-</u>	<u>3,336,811</u>
Total Liabilities	<u>3,336,811</u>	<u>-</u>	<u>3,336,811</u>
FUND BALANCE			
Nonspendable	26,113	(26,113)	-
Restricted	-	-	-
Committed	1,781,019	(1,781,019)	-
Assigned	3,936,118	(3,936,118)	-
Unassigned	<u>638,630</u>	<u>(638,630)</u>	<u>-</u>
Total Fund Balance	<u>6,381,880</u>	<u>(6,381,880)</u>	<u>-</u>
Total Liabilities and Fund Balance	<u>\$ 9,718,691</u>		
NET POSITION			
Investment in capital assets, net of related debt		1,105,781	1,105,781
Unrestricted		<u>6,381,880</u>	<u>6,381,880</u>
Total Net Position		<u>\$ 7,487,661</u>	<u>\$ 7,487,661</u>

The accompanying notes are an integral part of the financial statements

FAIRVIEW FIRE PROTECTION DISTRICT
COMBINED GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS
STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUND STATEMENT
OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
For the Year Ended June 30, 2022

	General Fund	Adjustments (Note 5)	Statement of Activities
GENERAL REVENUES			
Property tax and assessments	\$ 4,120,366	\$ -	\$ 4,120,366
Prop 1a	-		-
Emergency medical services	28,002	-	28,002
Interest of investments	54,853	-	54,853
Other revenues	<u>124</u>	<u>-</u>	<u>124</u>
 Total Revenues	 <u>4,203,345</u>	 <u>-</u>	 <u>4,203,345</u>
EXPENDITURES / EXPENSES			
Fire protection services	3,328,858	-	3,328,858
Management	42,746	-	42,746
County administrative and collection fees	32,838	-	32,838
Insurance	11,329	-	11,329
Legal and accounting	40,189	-	40,189
Meeting and Conventions	924	-	924
Chipping program	3,810	-	3,810
Bookkeeping and clerical	8,799	-	8,799
Utilities	25,408	-	25,408
Director fees and training	3,600	-	3,600
Landscape and janitorial services	4,425	-	4,425
Website related	1,391	-	1,391
Repairs and maintenance	5,123	-	5,123
Depreciation	-	184,001	184,001
Permit fees	834	-	834
Notices and mailers	9,814	-	9,814
Capital outlay - replacement/improvement	112,940	(112,940)	-
Miscellaneous administrative costs	<u>359</u>	<u>-</u>	<u>359</u>
 Total Expenditures	 <u>3,633,387</u>	 <u>71,061</u>	 <u>3,704,448</u>
 Excess of revenues over (under) Expenditure	 569,958	 (71,061)	 498,897
 Fund Balance July 1, 2020	 <u>5,811,922</u>	 <u>1,176,842</u>	 <u>6,988,764</u>
Fund Balance June 30, 2021	<u>\$ 6,381,880</u>	<u>\$ 1,105,781</u>	<u>\$ 7,487,661</u>

The accompanying notes are an integral part of the financial statements

FAIRVIEW FIRE PROTECTION DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL - GENERAL FUND
For the Year Ended June 30, 2022

REVENUES	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Taxes	\$ 3,872,158	\$ 3,872,158	\$ 4,120,366	\$ 248,208
Emergency medical services	28,485	28,485	28,002	(483)
Interest income	74,291	74,291	54,853	(19,438)
Other revenues	-	-	124	124
Total Revenues	<u>3,974,934</u>	<u>3,974,934</u>	<u>4,203,345</u>	<u>228,411</u>
EXPENDITURES				
Fire protection services	3,462,012	3,462,012	3,328,858	133,154
Management	43,200	43,200	42,746	454
County administrative and collection fees	30,000	30,000	32,838	(2,838)
Insurance	15,000	15,000	11,329	3,671
Weed abatement	4,000	4,000	-	4,000
Chipping program	15,000	15,000	3,810	11,190
Legal assistance	3,200	3,200	29,989	(26,789)
Audit services	12,000	12,000	10,200	1,800
Utilities	31,000	31,000	25,408	5,592
Bookkeeping services	9,000	9,000	8,799	201
Landscape services	4,800	4,800	4,425	375
Fire protection staff (event staffing)	10,000	10,000	-	10,000
Director fees and mileage	8,500	8,500	3,600	4,900
Website	2,500	2,500	1,391	1,109
Alarm system	4,000	4,000	5,123	(1,123)
Director training	5,000	5,000	-	5,000
Janitorial services	500	500	-	500
Old Fire Station 8 upkeep	5,000	5,000	-	5,000
Meeting and Conventions	-	-	924	(924)
Notices and mailers	6,600	6,600	9,814	(3,214)
Permits, fees and dues	1,634	1,634	834	800
Election costs	35,000	35,000	-	35,000
Disaster preparedness program	10,000	10,000	-	10,000
Firewise/Residential Assistance	10,000	10,000	-	10,000
Miscellaneous / other	5,515	5,515	359	5,156
Capital outlay - replacement/improvements	409,821	409,821	112,940	296,881
Total Expenditures	<u>4,143,282</u>	<u>4,143,282</u>	<u>3,633,387</u>	<u>509,895</u>
Excess of revenues over (under) Expenditures	<u>\$ (168,348)</u>	<u>\$ (168,348)</u>	<u>\$ 569,958</u>	<u>\$ 738,306</u>
Fund Balance July 1, 2020			<u>5,811,922</u>	
Fund Balance June 30, 2021			<u>\$ 6,381,880</u>	

The accompanying notes are an integral part of the financial statements

FAIRVIEW FIRE PROTECTION DISTRICT
Notes to the Basic Financial Statements
June 30, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Description of the Reporting Entity

The Fairview Fire Protection District (District) was established to provide fire protection services within the District's boundaries. Under the terms of a contract between the City of Hayward (COH) and the District on February 1, 1993, the City of Hayward Fire Department took responsibility of providing fire protection services within the district. On February 1, 1993, all District employees became employees of the City of Hayward. The District pays the City of Hayward annually for the cost of these services. The District owns the equipment which is made available to the City of Hayward Fire Department at no cost. The City of Hayward Fire Department is responsible for the maintenance and replacement of the District equipment not included in the Capital replacement schedule. The purchased fire engines and trucks are registered as property of the District.

Basis of Presentation

Government-wide Statements: The Statement of Net Position and the Statement of Activities include the financial activities of the overall District government. Eliminations have been made to minimize the double counting of internal activities.

The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the District's activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operation or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the District.

Fund Financial Statements: The fund financial statements provide information about the District's funds. Separate statements for each governmental fund are presented. The emphasis of fund financial statements is on major individual funds, each of which is displayed in a separate column. The General Fund is the District's only fund.

The accounting and financial treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a flow of *current financial resources measurement focus*. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The Statement of Revenues, Expenditures, and Changes in Fund Balances for these funds present increases, (i.e. revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

FAIRVIEW FIRE PROTECTION DISTRICT
Notes to the Basic Financial Statements
June 30, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Major Funds

GASB Statement No. 34 defines major funds and requires that the District's major governmental type funds be identified and presented separately in the fund financial statements. Major funds are defined as funds that have either assets, liabilities, revenues, or expenditures equal to ten percent of their fund-type total and five percent of the grand total.

The District reported the following major governmental fund in the accompanying financial statements:

- General Fund – The General Fund is the main operating fund of the District. This fund is used to account for financial resources not accounted for in other funds.

Basis of Accounting

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when *earned* and expenses are recorded when a liability is *incurred*, regardless of when the related cash flows take place.

Governmental funds are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Under this method, revenues are recognized when *measurable and available*. The District considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after fiscal year-end. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on long-term debt and claims and judgments, which are recognized as expenditures to the extent that have matured. Capital asset acquisitions are reported as *expenditures* in governmental funds. Proceeds of long-term debt and acquisitions under capital leases are reported as *other financing sources*.

Non-exchange transactions, in which the District gives or receives value without directly receiving or giving equal value in exchange, include grants, entitlements, and donations. Revenue from grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

Budgets and Budgetary Accounting

Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America. Formal budgetary integration is employed as a management control device.

FAIRVIEW FIRE PROTECTION DISTRICT
Notes to the Basic Financial Statements
June 30, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Property Taxes

The District receives property taxes from the County of Alameda (County), which has been assigned the responsibility for assessment, collection, and apportionment of property taxes for all taxing jurisdictions within the County. Secured property taxes are levied on January 1 for the following fiscal year and on which date it becomes a lien on real property. Secured property taxes are due in two installments on November 1 and February 1 and are delinquent after December 10 and April 10. Property taxes on the unsecured roll are due on the January 1 lien date and become delinquent if unpaid by August 31. Property tax revenues are recognized in the fiscal year they are received.

The District participated in the County's "Teeter Plan" method of property tax distribution and thus receives 100% of the District's apportionment each fiscal year, eliminating the need for an allowance for uncollectible. The County, in return, receives all penalties and interest on the related delinquent taxes. Under the Teeter Plan, the County remits property taxes to the District based on assessments, not on collections, according to the following schedule: 55 percent in December, 40 percent in April, and 5 percent at the end of the fiscal year. Property tax is recognized when it is available and measurable. The District considers property tax as available if it is received within 60 days after fiscal year end.

Estimates

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

Capital Assets

Purchased capital assets are stated at historical cost or estimated historical cost when original cost is not available. Donated capital assets are recorded at their estimated fair value at the date on donation. The District's policy is to capitalize all capital assets. Depreciation is recorded using the straight-line method over the estimated useful lives of the capital assets.

Capital assets used in operations are depreciated over their estimated useful lives using the straight-line method in the governmental column in the government-wide financial statements. Depreciation is charged as an expense against operations and accumulated depreciation is reported on the Statement of Net Position. The estimated useful lives are as follows:

Equipment	5 to 20 years
Software	7 years
Vehicles	10 years
Structures	30 years

FAIRVIEW FIRE PROTECTION DISTRICT
Notes to the Basic Financial Statements
June 30, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Net Position and Fund Balances

Fund Balance Reporting

Under GASB Statement No. 54, Fund Balances for governmental funds are reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. The Board of Directors, as the highest level of decision-making authority of the District, commits fund balances through resolutions. The Board has designated certain members of management staff to assign fund balances. These captions apply only to Fund Balance classifications:

- *Nonspendable fund balances* are those amounts that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact.
- *Restricted fund balances* are those amounts that should be reported as restricted when constraints placed on the use of resources are either
 - Externally imposed by creditors, grantors, contributors, or laws and regulations of other governments; or
 - Imposed by law through constitutional provisions or enabling legislation
- *Committed fund balances* are those amounts that cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of action it employed to previously commit those amounts.
- *Assigned fund balances* are those amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed, except for stabilization arrangements.
- *Unassigned fund balances* are those residual funds that have not been assigned to other funds, restricted, committed, or assigned to specific purposes. The general fund should be the only fund that reports a positive unassigned fund balance amount.

It is the policy of the district to spend funds in order from restricted to unassigned, as listed above.

Net Position

Net Position is the excess of all the District's assets over all its liabilities, regardless of fund. Net Position is divided into three captions under GASB Statement No. 34. These captions apply only to Net Position, which is determined only at the government-wide level, and are described below:

- *Investment in Capital, net of related debt* describes the portion of Net Position that is represented by the current net book value of the District's capital assets, less the outstanding balance of any debt issued to finance these assets.

FAIRVIEW FIRE PROTECTION DISTRICT
Notes to the Basic Financial Statements
June 30, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Net Position and Fund Balances (continued)

- *Restricted* describes the portion of Net Position that is restricted as to use by the terms and conditions of agreements with outside parties, governmental regulation, laws, or other restrictions which the District cannot unilaterally alter. These principally include developer fees received for use on capital projects, debt service requirements, and redevelopment funds restricted to low and moderate income purposes.
- *Unrestricted* describes the portion of Net Position that does not meet the definition of “restricted” or “investment in capital, net of related debt.”

Implemented GASB Pronouncements

- GASB Statement No. 87, *Leases*
- GASB Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*
- GASB Statement No. 92, *Omnibus 2020*
- GASB Statement No. 93, *Replacement of Interbank Offered Rates*
- GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans – an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32*
- GASB Statement No. 98, *The Annual Comprehensive Financial Report*

Upcoming New GASB Pronouncements

- GASB Statement No. 91, *Conduit Debt Obligations*
- GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*
- GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*

2. CASH AND INVESTMENTS

Cash and investments as of June 30, 2022, consist of the following:

Cash with County	\$ 9,692,578
Petty Cash	-
Total Cash and investments	<u>\$ 9,692,578</u>

FAIRVIEW FIRE PROTECTION DISTRICT
Notes to the Basic Financial Statements
June 30, 2022

2. CASH AND INVESTMENTS (CONTINUED)

Investment Authorized by the California Government Code and the District's Investment Policy

The table below identifies the **investment types** that are authorized for the District by the California Government Code (or the District's investment policy, where more restrictive). The table also identifies certain provisions of the California Government Code (or the District's investment policy, where more restrictive) that address **interest rate risk**, **credit risk** and **concentration of credit risk**. This table does not address investments of debt proceeds held by bond trustee that are governed by the provisions of debt agreements of the District, rather than the general provisions of the California government Code or the District's investment policy.

Investment Authorized by the California Government Code and the District's Investment Policy
(continued)

<u>Authorized Investment Type</u>	<u>Maximum Maturity</u>	<u>Maximum Percentage of Portfolio</u>	<u>Maximum Investment in One Issuer</u>
County of Alameda investment pool	N/A	None	None

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 market interest rates.

Information about the sensitivity of the fair values of the District's investments to market interest rate fluctuations is provided by the following table that shows the distribution of the District's investments by maturity:

<u>Investment Type</u>	<u>Remaining Maturity (in Months)</u>						
	<u>Totals</u>	<u>12 Months or Less</u>	<u>13 to 24 Months</u>	<u>25-36 Months</u>	<u>37-48 Months</u>	<u>49-60 Months</u>	<u>More than 60 Months</u>
<i>Deposits with</i>							
County of Alameda	<u>\$9,692,578</u>	<u>\$9,692,578</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total	<u>\$9,692,578</u>	<u>\$9,692,578</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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. Presented below is the minimum rating required by (where applicable) the California Government Code, the District's investment policy, or debt agreements, and the actual rating as of fiscal year end for each investment type.

FAIRVIEW FIRE PROTECTION DISTRICT
Notes to the Basic Financial Statements
June 30, 2022

2. CASH AND INVESTMENTS (CONTINUED)

Investment Type	Amount	Minimum Legal Rating	Exempt From Disclosure	Rating as of Fiscal Year End			
				AAA	AA	A	Not Rated
Deposits with County of Alameda	<u>\$9,692,578</u>	N/A	\$ -	\$ -	\$ -	\$ -	<u>\$9,692,578</u>
Total	<u>\$9,692,578</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$9,692,578</u>

There are no investments in any one issuer other than deposits with the County of Alameda that represent 5% or more of total District investments.

3. CAPITAL ASSETS

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

	Balance June 30, 2021	Increases	Decreases	Balance June 30, 2022
Capital assets, not being depreciated				
Land	\$ 28,000	\$ -	\$ -	\$ 28,000
Capital assets, being depreciated				
Structures and improvements	552,370	-	-	552,370
Software	88,534	-	-	88,534
Vehicles and equipment	2,099,989	112,940	(8,336)	2,204,593
Total capital assets, being depreciated	2,740,893	112,940	(8,336)	2,845,497
Less accumulated depreciation	(1,592,051)	(184,001)	8,336	(1,767,716)
Total capital assets, being depreciated, net	1,148,842	(71,061)	-	1,077,781
Total capital assets, net	<u>\$ 1,176,842</u>	<u>\$ (71,061)</u>	<u>\$ -</u>	<u>\$ 1,105,781</u>

Land is comprised of one lot. The original lot was acquired July 1962 and is valued at historical cost. Structures and improvements consist of the Old Fairview Fire Protection District Station. The value has not changed since June 1992. The station is currently used to store equipment. Depreciation expense was charged to function/program of the District's Governmental Activities.

In fiscal year 2021-2022, Fairview Fire Protection District purchased a Ranger Crew vehicle, eight breathing apparatuses and eight cylinders, and a fence.

FAIRVIEW FIRE PROTECTION DISTRICT
Notes to the Basic Financial Statements
June 30, 2022

4. RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET WITH THE STATEMENT OF NET POSITION

Reconciling adjustments are as follows:

Total Fund Balance – Governmental General Fund (page 7)	\$ 6,381,880
Capital assets, net of depreciation	<u>\$ 1,105,781</u>
	<u>1,105,781</u>
Total net position – Government-wide	<u>\$ 7,847,661</u>

5. RECONCILIATION OF GOVERNMENTAL FUND STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES WITH THE STATEMENT OF ACTIVITIES

Reconciling adjustments are as follows:

Excess of Revenues over/(under) Expenditures (page 8)	\$ 569,958
Less depreciation expense and add back capital outlay not reported on Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances	<u>(71,061)</u>
Change in Net Position of Governmental Activities	<u>\$ 498,897</u>

6. SUBSEQUENT EVENTS

Management has evaluated subsequent events through the audit report date, the date from which the financial statements were available to be issued and has determined that there are no material events that require disclosure.

INDEPENDENT AUDITORS' 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
Fairview Fire Protection District
Hayward, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Fairview Fire Protection District (the District), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated October 31, 2022.

Report on Internal Control over Financial Reporting

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

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

Purpose of This Report

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

A handwritten signature in blue ink, appearing to read "Cripper Rowe, LLP".

CROPPER ROWE, LLP
Walnut Creek, California
October 31, 2022

7. FIRE CHIEF'S REPORT

INFO/ACTION



Response Time Report November 14, 2022

September/October	
Average Response Time	Eng. 8 – 3 min 46 sec. Eng. 9 – 3 min 30 sec.
5 min 50 sec or less	94% (157/167)
ERF less than 8 min	100% (3/3)

➤ **ERF = Effective Response Force**



October 31, 2022

To: Garrett Contreras, Fire Chief
Through: Eric Vollmer, Deputy Fire Chief
Scott Anderson, Deputy Fire Chief
From: Miles Massone, Fire Marshal

Re: FFPD Fire Prevention Activity (September-October 2022, Bi-Monthly Report)

During the past two months, The Office of the Fire Marshal has been involved in the following activity in the Fairview Fire Protection District:

Performed (1) Fire Inspections (Annual/Fire Protection/Building)

- 22505 Woodroe Ave Annual Inspection

Reviewed (0) Referrals for Future Construction/Development

Performed (6) New Construction Plan Checks for Single Family Residences/Additions

- 24037 Wilcox Ln Legalize ADU
- 24037 Wilcox Ln SFR Remodel
- 22865 Valley View Dr Convert structure to SFR
- 1895 East Ave Detached Garage with Bathroom
- Clover Rd New Construction SFR
- 5262 Hilltop Rd Tract 6869, Retaining Wall

Performed (1) Fire Sprinkler/Alarm/Underground Line Plan Checks

- 2933 East Ave New Fire Sprinkler 13D System

Performed (13) Vegetation Management Complaints

- | | |
|--------------------------|---------------------------------------|
| 2272 Nina St | Re-Inspection Due – On Hold |
| Beckham Way | Re-Inspection Due – On Hold |
| 1916 E St | Third Inspection Due |
| Fairview Ave (empty lot) | Re-Inspection Due |
| 1955 E St | Failed-Second Abatement Notice Mailed |
| 23829 Clayton St | Closed – CBO |
| 1609 E St | Closed – CBO |
| 1615 E St | Closed – CBO |
| 22811 Vermont St | Closed – CBO |
| 2997 Hardeman St | Closed – CBO |
| 293974 Maud Ave | Closed – CBO |
| 27308 Fairview Ave | Closed – CBO |
| 23707 Stratton Ct | Closed – CBO |

Respectfully,
Miles Massone
Fire Marshal

8. FFPD FINANCIAL UPDATE

INFO/ACTION

PeopleSoft
 CASH BALANCES BY FUND

Report ID: FXGLA301
 Fiscal Year 2023
 Accounting Period 1 thru 1 --- Fund(s) Requested: All
 Fund: 43300 Fairview Fire District

<u>Journal Date</u>	<u>Journal ID</u>	<u>Jrnl Line Description</u>	<u>Beginning Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Apportionment</u>	<u>Interfund Transfers</u>	<u>Ending Balance</u>
2022-07-01	0000933160	Cash in Treasury					213.19	9,692,791.46
2022-07-01	0000933161	Cash in Treasury				3,488.31		9,696,279.77
2022-07-01	0000933171	Cash in Treasury				85.28		9,696,365.05
2022-07-01	0000933172	Cash in Treasury				19.94		9,696,384.99
2022-07-01	0000933173	Cash in Treasury				1,375.38		9,697,760.37
2022-07-01	PRPP2214AR	Cash in Treasury				-3,701.50		9,694,058.87
2022-07-01	PRPP2215AR	Cash in Treasury				-1,480.60		9,692,578.27
2022-07-06	APP0933475					-2,007.18		9,690,571.09
2022-07-08	APP0933788					-3,329,084.77		6,361,486.32
2022-07-14	APP0934553					-313.65		6,361,172.67
2022-07-15	APP0934733					-109.83		6,361,062.84
2022-07-18	APP0934946					-3,203.00		6,357,859.84
2022-07-22	0000937549	Cash in Treasury				-185.81		6,357,674.03
2022-07-22	0000937551	Cash in Treasury				-3,040.46		6,354,633.57
Totals for Fund 43300			9,692,578.27	0.00	0.00	0.00	-3,337,944.70	6,354,633.57

PeopleSoft
 CASH BALANCES BY FUND

Report ID: FXGLA301
 Fiscal Year 2023
 Accounting Period 2 thru 2 --- Fund(s) Requested: All
 Fund: 43300 Fairview Fire District

<u>Journal Date</u>	<u>Journal ID</u>	<u>Jrnl Line Description</u>	<u>Beginning Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Apportionment</u>	<u>Interfund Transfers</u>	<u>Ending Balance</u>
2022-08-05	APP0938644						-2,886.57	6,351,747.00
2022-08-16	APP0939646						-2,135.89	6,349,611.11
2022-08-17	0000939938	Cash in Treasury					6,279.26	6,355,890.37
2022-08-18	APP0939968						-905.25	6,354,985.12
2022-08-19	0000940497	Cash in Treasury					-208.68	6,354,776.44
2022-08-19	0000940498	Cash in Treasury					-48.80	6,354,727.64
2022-08-19	0000940501	Cash in Treasury					-3,365.75	6,351,361.89
2022-08-23	0000940477	Cash in Treasury					191,285.32	6,542,647.21
2022-08-31	APP0941217						-3,223.31	6,539,423.90
Totals for Fund 43300			6,354,633.57	0.00	0.00	0.00	184,790.33	6,539,423.90

PeopleSoft
 CASH BALANCES BY FUND

Report ID: FXGLA301
 Fiscal Year 2023
 Accounting Period 3 thru 3 --- Fund(s) Requested: All
 Fund: 43300 Fairview Fire District

<u>Journal Date</u>	<u>Journal ID</u>	<u>Jrnl Line Description</u>	<u>Beginning Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Apportionment</u>	<u>Interfund Transfers</u>	<u>Ending Balance</u>
2022-09-05	APP0941733						-400.00	6,539,023.90
2022-09-08	0000942127	Cash in Treasury					163,038.19	6,702,062.09
2022-09-09	APP0942160						-4,976.51	6,697,085.58
2022-09-16	0000943325	Cash in Treasury					-194.31	6,696,891.27
2022-09-16	0000943327	Cash in Treasury					-45.44	6,696,845.83
2022-09-16	0000943328	Cash in Treasury					-3,134.00	6,693,711.83
2022-09-16	APP0942877						-3,219.46	6,690,492.37
2022-09-22	APP0943487						-1,500.00	6,688,992.37
2022-09-30	ADB0000001	Cash in Treasury					15,146.78	6,704,139.15
Totals for Fund 43300			6,539,423.90	0.00	0.00	0.00	164,715.25	6,704,139.15

FAIRVIEW FIRE PROTECTION DISTRICT

ACCOUNTANTS REPORT

SEPTEMBER 2022

#	PAYEE	DESCRIPTION	AMOUNT
22-030	Pacific Gas & Electric (7/21-8/22) <i>Bill amount \$4,976.51</i>	24200 Fairview:Electric Delivery & Generation-\$163.24;Gas-\$9.22 25862 Five Cny's:Electric Delivery&Genert'n \$4651.20;Gas-\$152.85	4,976.51
22-031	Concise Bookkeeping	Bookkeeping services:Aug 2022	1,763.53
22-032	Garcia Hernandez Sawhney LLP	Legal & Recording Sec. Services: 8/01-8/22/2022	891.00
22-033	Richard DiTiberio	Landscape maintenance: Station #8 - Five Canyons - Aug 2022	400.00
22-034	US Bank 9/06/2022 stmt.	Zoom 8/13-9/12/22 Standard Pro & Webinar svc.: \$73.83; Pete's Hardware-\$55.10; GoogleWorkspace 8/1-8/31/22 \$36.00	164.93
22-035	Cropper Rowe LLP	In Progress billing: Audit of YE 6/30/2022 Financial Statements	1,500.00
22-041	ADT Commercial	Inv #147278900:Svc 10/1-12/31/22@ 25862 Five Canyons	226.77
22-026	Melissa Dimic	Directors fee: Special Meeting 9/01/2022	100.00
22-027	Robert Clark	Directors fee: Special Meeting 9/01/2022	100.00
22-028	Michael Justice	Directors fee: Special Meeting 9/01/2022	100.00
22-029	Mark McDaniel	Directors fee: Special Meeting 9/01/2022	100.00
22-036	Robert Clark	Directors fee: Regular Meeting 9/26/2022	100.00
22-037	Michael Justice	Directors fee: Regular Meeting 9/26/2022	100.00
22-038	Mark McDaniel	Directors fee: Regular Meeting 9/26/2022	100.00
22-039	Sarah Choi	Directors fee: Regular Meeting 9/26/2022	100.00
22-040	Melissa Dimic	Directors fee: Regular Meeting 9/26/2022	100.00

Expenditures - Page 1 Sub Total	10,822.74
Expenditures from Page 2 Sub Total	-
TOTAL EXPENDITURES	10,822.74

RECEIPTS FROM

DESCRIPTION

TOTAL RECEIPTS -

SUMMARY

Directors Fees	(900.00)
Total Bills	(9,922.74)
Total Receipts	-
	<u>(10,822.74)</u>

Submitted for approval by:

Barbara Charnley, Concise Bookkeeping
10/13/2022

FAIRVIEW FIRE PROTECTION DISTRICT

ACCOUNTANTS REPORT

SEPTEMBER 2022

#	PAYEE	DESCRIPTION	AMOUNT

	Expenditures Continued -		

EXPENDITURES - page 2 \$ -

Operating Budget - Expenditures	FY 22/23 Adopted Final Budget	Year to Date to 11/02/22	% to Date
Director Fees and Expenses			
Director Fees for Board Attendance	7,000	2,100	30%
Director Expenses (i.e. mileage)	1,500	-	0%
Training for Board Members	5,000	-	0%
Supplies and Technology			
Office/Technology/Event Supplies	5,500	2,048	37%
Newsletter	3,600	-	0%
Website	2,500	263	11%
Memberships			
Alameda County Env Health (CUPA)	834	-	0%
Cal Special Dist Assoc (Local Chapter)	100	-	0%
Payment to LAFCO	700	-	0%
Administration Services			
General Manager Services	43,200	-	0%
Legal Counsel & Recording Secretary	43,200	4,140	10%
Publicity and Legal Notices	3,000	651	22%
Bookkeeping Services	9,000	3,741	42%
Annual Audit	12,000	1,500	13%
Insurance	12,000	13,936	116%
Lease Payment to County	15	-	0%
Workers Compensation Insurance	3,000	-	0%
Alameda County Tax Collection Fee	30,000	-	0%
Facilities Services			
Alarm Systems	4,000	2,152	54%
Janitorial	500	-	0%
Old Fire Station 8 Upkeep	5,000	-	0%
Utilities - East Bay MUD	1,000	133	13%
Utilities - PG&E	30,000	10,214	34%
Yard Service	4,800	1,200	25%
Fence Replacment (OFS8)		-	
Retainer for Solar Analysis		-	
Programs and Events			
Disaster Preparedness Program	10,000	-	0%
Chipping Program	15,000	-	0%
Firewise Projects/Residential Assistance	10,000	-	0%
Weed Abatement Courtesy Notice	4,000	-	0%
Red Flag Staffing	10,000	-	0%
District Election			
District Election	35,000	-	0%
Subtotal District Expenses	311,449	42,076	17%
Emergency Response Services	\$ 3,115,811	-	0%
Paramedic Services	346,201	-	0%
Subtotal Hayward Fire Contract	3,462,012	-	0%

Capital Commitment	FY 22/23 Adopted Final Budget	Year to Date to 11/02/22	% to Date
Apparatus Replacement	165,919	165,919	100%
Equipment Replacement	26,759	26,759	100%
Facility Capital Improvements	217,143	217,143	100%
Subtotal Capital Budget	409,821	409,821	100%
	FY 22/23 Adopted Final Budget	Year to Date to 11/02/22	% to Date
TOTAL OPERATING EXPENDITURES	4,183,282	451,897	11%
Revenues	FY 22/23 Adopted Final Budget	Year to Date to 11/02/22	
Property Tax	3,872,158	-	0%
Interest	74,291	-	0%
EMS (ALS)	28,485	-	0%
Other Revenue	-	-	
TOTAL REVENUES	3,974,934	-	0%
<i>ERAF Contribution = 21.89%</i>			

9. ELECTION UPDATE

INFO/ACTION

10. ADHOC COMMITTEE REPORT ON MAILER CONCERNING EVACUATIONS

INFO/ACTION

1 1. REVIEW OF 2023 MEETING CALENDAR

INFO/ACTION

12. ADOPT
RESOLUTION TO
RENEW FINDINGS
AND CONTINUE
CONDUCTING
MEETING VIA
TELECONFERENCE

INFO/ACTION

BOARD OF DIRECTORS
MELISSA DIMIC
MARK MCDANIEL
MICHAEL JUSTICE
ROBERT CLARK
SARAH CHOI



FAIRVIEW
FIRE PROTECTION DISTRICT

25862 FIVE CANYONS PKWY
CASTRO VALLEY, CA 94552
(510) 583-4930

GENERAL MANAGER:
MIKE PRESTON

FIRE CHIEF
GARRETT CONTRERAS
WWW.FAIRVIEWFIREDISTRICT.ORG

RESOLUTION 2022-16

RESOLUTION OF THE FAIRVIEW FIRE PROTECTION DISTRICT TO RENEW FINDINGS AND CONTINUE CONDUCTING MEETINGS VIA TELECONFERENCE

WHEREAS, the Fairview Fire Protection District’s (“District”) Governing Board (“Board”) is committed to proceed in full compliance with the State of California’s open meeting requirements codified in the Ralph M. Brown Act, Government Code §§ 54950 – 54963;

WHEREAS, as of March 4, 2020 and continuing through to present day, the Governor of California has proclaimed a state of emergency due to the threat of COVID-19, predicated on the Governor’s express finding that circumstances meet the conditions codified in California Government Code Section 8558(b), relating to the declaration of a state of emergency, and further predicated on the Governor’s authority vested by the State Constitution and the California Emergency Services Act, California Government Code Section 8625;

WHEREAS, and the Governor of California has not discontinued or rescinded the March 4, 2020 proclamation of a state of emergency;

WHEREAS, the Centers for Disease Control and Prevention (“CDC”) recommends to “Protect Yourself and Others” while outside of your home by putting 6 (six) feet of distance (or about 2 full arm lengths) between yourself and people who do not live in your household, particularly for people who are at higher risk of getting very sick from COVID-19;

WHEREAS, the Alameda County Health Care Services Agency (“HCSA”) Director recommended on September 23, 2021 that all full meetings and committee meetings of the Alameda County Board of Supervisors continue to observe social distancing;

WHEREAS, in consideration of the above-specified recommendations by both federal and local health authorities, it is also the recommendation of the District General Manager that the District continue to follow CDC guidelines and to mirror the HCSA Director’s recommendations for the Alameda County Board of Supervisors for maximizing social distancing whenever possible, which includes meetings of the Board;

WHEREAS, in order to continue meeting via teleconference based upon the General Manager’s recommendation, the Board must consider whether to adopt the foregoing recitals as true and correct and renew them as formal Board findings at least every thirty (30) days in accordance with California Government Code section 54953(e), either until the state of emergency related to COVID-19 has been lifted, or the Board finds that the above findings have changed;

WHEREAS, Board meetings are currently scheduled approximately every other calendar month, which may require that in order to satisfy the new thirty (30) day rule, the Board must hold single-purpose special meetings between its regular meetings solely to adopt findings;

NOW THEREFORE, pursuant to California Government Code section 54953(e), the Governing Board of the Fairview Fire Protection District finds and determines that the foregoing recitals continue to be true and correct and hereby adopts and incorporates them into this resolution;

PASSED AND ADOPTED by the Fairview Fire Protection District Board this 14th day of November, 2022, by the following vote:

AYES: _____

NOES: _____

ABSTAIN: _____

ABSENT: _____

Melissa Dimic
President of the Board of Directors
Fairview Fire Protection District

13. UPDATE FROM COUNSEL ON LEGISLATION AFFECTING THE FUTURE OF IN PERSON MEETINGS

INFO/ACTION

BREAK

14. GENERAL MANAGER REPORT

INFO/ACTION

15. BOARD MOTIONS AND APPROVALS

INFO/ACTION

**FAIRVIEW FIRE PROTECTION DISTRICT REGULAR
BOARD MEETING MINUTES
MONDAY, SEPTEMBER 26, 2022, 7:00 PM
MEETING VIA TELECONFERENCE OVER ZOOM
25862 FIVE CANYONS PARKWAY, CASTRO VALLEY, CA 94552**

1. CALL TO ORDER AND PLEDGE OF ALLEGIANCE

The meeting was called to order by Board President Melissa Dimic at 7:00 p.m. Director Justice led the pledge of allegiance.

2. ROLL CALL

Board members present: Directors Melissa Dimic, Sarah Choi, Robert Clark, Michael Justice, and Mark McDaniel.

In addition, the following staff and service providers were present: Fire Marshal Miles Massone, General Manager Mike Preston, and Conor Kennedy, Esq. of Garcia Hernandez Sawhney, LLP.

3. WELCOME

President Dimic made welcome comments. President Dimic gave special mention to Hayward Fire and their staff and leadership for everyone who helped to bring the community together for the recent Open House.

4. PUBLIC COMMENT PERIOD

President Dimic opened the public comment period. No comment was made, and the period was closed.

5. FIRE CHIEF REPORT

The Fire Chief updated the Board about incident response times for July and August of 2022, fire prevention activity during the same time span, and complaints about fire hazards in the service area that had been closed and invited Fire Marshal Massone to expand on those. The Chief gave a ZoneHaven update as well. Fire Marshal Massone reported on recent inspections and abatement of potential violations.

Directors asked the Chief questions.

6. FFPD FINANCIAL UPDATE

The General Manager reviewed the agenda packet item providing year-to-date percentages of expenditures. President Dimic asked a question about the time periods used in this attachment, which the General Manager answered.

7. OPEN HOUSE REPORT

The General Manager estimated that between 180 and 200 people attended the Open House event, detailed that the cost was \$2500, and announced the prize winner of emergency preparedness kits.

Break

8. RESOLUTION TO RENEW FINDINGS AND CONTINUE CONDUCTING MEETING VIA TELECONFERENCE

President Dimic moved to adopt the findings reflected in the resolution in the packet and to adopt the resolution. Director Justice seconded. The motion was carried unanimously.

AYES 5 (Clark, Dimic, Justice, Choi, McDaniel), ABSENT 0, NOES 0, ABSTAIN 0

9. GENERAL MANAGER REPORT

The General Manager provided updates to the District as follows:

- Update on the District-wide installation of inverters on October 11, 2022.
- Election upcoming on November 8, 2022
- Outreach from website vendor associated with California Special Districts Association
- Upcoming Notice of Public Rulemaking on website accessibility
- Thurston Gate
- Fireworks Ordinance at the County Level

The General Manager also asked for direction about opportunities for using Zone Haven and directing residents to the District's website on disaster response.

The Board gave direction to the General Manager to proceed, and President Dimic appointed an ad hoc committee of President Dimic and Director Clark to coordinate with the General Manager.

10. BOARD MOTIONS AND APPROVALS

Director McDaniel moved to approve the minutes from July 25, August 3 and 22, and September 1, 2022. Director Justice seconded. The motion was carried unanimously.

AYES 5 (Clark, Dimic, Justice, Choi, McDaniel), ABSENT 0, NOES 0, ABSTAIN 0

11. MEETING ACTION ITEM SUMMARY

The General Manager shall report to the new ad hoc committee and plan a mailer to residents in Fairview about opportunities for using Zone Haven and directing residents to the District's website on disaster response.

General Manager will continue to update the District Governing Board Handbook.

General Manager will discuss fire station signage with Chief Contreras.

General Manager will provide a status update about telecommunication equipment for the Board Room.

12. COMMENTS BY BOARD MEMBERS

President Dimic asked the General Manager about installing equipment for the Board Room, anticipating eventual in-person meetings. Director Justice discussed Fire Station signage.

13. AGENDA ITEMS FOR NEXT BOARD MEETING

The General Manager will report back about the mailer and station signage, present the handbook, and provide an update about telecommunication equipment for the Board Room.

Upcoming AB 361 One-Topic Special Meeting on Monday, October 24.

14. ADJOURNMENT

President Dimic moved to adjourn the meeting and Director McDaniel seconded. All voted in favor.

AYES 5 (Clark, Dimic, Justice, Choi, McDaniel), ABSENT 0, NOES 0, ABSTAIN 0

Meeting adjourned at 8:20 PM.

Mark McDaniel
Secretary of the Board of Directors
Fairview Fire Protection District

**FAIRVIEW FIRE PROTECTION DISTRICT SPECIAL
BOARD MEETING MINUTES
MONDAY OCTOBER 24, 2022, 7:00 PM
MEETING VIA TELECONFERENCE OVER ZOOM
25862 FIVE CANYONS PARKWAY, CASTRO VALLEY, CA 94552**

1. CALL TO ORDER AND PLEDGE OF ALLEGIANCE

The meeting was called to order by Board President Melissa Dimic at 7:00 pm.

2. ROLL CALL

Board members present: Directors Melissa Dimic, Sarah Choi, Robert Clark, Mark McDaniel, and Mike Justice.

3. WELCOME

President Dimic welcomed the public.

4. PUBLIC COMMENT PERIOD

President Dimic opened up the public comment period, and public comment was taken.

5. ADOPT RESOLUTION TO RENEW FINDINGS AND CONTINUE CONDUCTING MEETING VIA TELECONFERENCE

President Dimic moved to adopt the Resolution and Director Justice seconded. The motion was carried. AYES 5 (Clark, Choi, Justice, Dimic, McDaniel), ABSENT 0, NOES 0, ABSTAIN 0

6. ADJOURNMENT

President Dimic moved to adjourn the meeting. Director Justice seconded. The motion was carried unanimously.

Meeting adjourned at 7:06 PM.

**Mark McDaniel
Secretary of the Board of Directors
Fairview Fire Protection District**

16. MEETING ACTIONS ITEMS SUMMARY

17. COMMENTS BY BOARD MEMBERS

18. AGENDA ITEMS FOR NEXT BOARD MEETING