

FIVE CITIES FIRE AUTHORITY

Charles Varni, Chair
Lan George, Vice Chair
Daniel Rushing, Board Member



Stephen C. Lieberman, Executive Officer
Tricia Meyers, Clerk to the Board
David P. Hale, General Counsel

AGENDA BOARD MEETING FRIDAY, FEBRUARY 17, 2023–9:00 A.M.

City of Grover Beach Council Chambers
154 South Eighth Street, Grover Beach, CA

CALL TO ORDER

FLAG SALUTE

ROLL CALL

ROTATION OF OFFICERS

AGENDA REVIEW:

At this time the Board will review the order of business to be conducted and receive requests for, or make announcements regarding any change(s) in the order of the day. The Board should, by motion, approve the agenda as presented or as revised.

COMMUNITY COMMENTS AND SUGGESTIONS:

This public comment period is an invitation to members of the community to present issues, thoughts, or suggestions on matters not scheduled on this agenda. Comments should be limited to those matters that are within the jurisdiction of the Board. The Brown Act restricts the Board from taking formal action on matters not published on the agenda. In response to your comments, the Chair or Vice Chair may:

- Direct Authority staff to assist or coordinate with you.
- A Board Member may state a desire to meet with you.
- It may be the desire of the Board to place your issue or matter on a future Board agenda.

BOARD MEETING AGENDA – FEBRUARY 17, 2023
PAGE 2

CLOSED SESSION:

- a. **CONFERENCE WITH LABOR NEGOTIATORS** pursuant to Government Code Section 54957.6:

Agency Negotiators: Che Johnson - Law Firm of Liebert Cassidy Whitmore
Nicole Valentine – Director of Admin. Services – Arroyo Grande
Karla Mattocks - Human Resources Coordinator-Grover Beach
Tashina Ureno – Human Resources Manager-Arroyo Grande

Represented Employees: International Association of Fire Fighters (IAFF) Local 4403

- b. **CONFERENCE WITH LEGAL COUNSEL-EXISTING LITIGATION** pursuant to paragraph (1) subdivision (d) of Government Code Section 54956.9: Boyer v. Five Cities Fire Authority, Case No. 18CV-0438
- c. **CONFERENCE WITH LEGAL COUNSEL-ANTICIPATED LITIGATION**
Significant exposure to litigation pursuant to paragraph (2) of subdivision (d) of Section 54956.9; (One potential case)

RECONVENE TO OPEN SESSION:

Announcement of reportable action from closed session, if any.

CONSENT AGENDA:

The following routine items listed below are scheduled for consideration as a group. The recommendations for each item are noted. Any member of the public who wishes to comment on any Consent Agenda item may do so at this time. Any Board Member, the Fire Chief or General Counsel may request that any item be pulled from the Consent Agenda to permit discussion or change the recommended course of action. The Board may approve the remainder of the Consent Agenda on one motion.

1. **Consideration of Approval of Minutes**(MEYERS)
Recommended Action: Approve the minutes of the Board Meeting of November 18, 2022.
2. **Consideration of Cash Disbursement Activity**(LIEBERMAN)
Recommended Action: Receive and file the listing of cash disbursements for the period of November 1 to November 30, 2022, December 1 to December 31, 2022 and January 1, 2023 to January 31, 2023.
3. **Consideration of Audited Financial Reports for the Fiscal Year Ended June 30, 2022**(LIEBERMAN/VALENTINE)
Recommended Action: Receive and file the audited financial reports for Fiscal Year ended June 30, 2022.

4. **Consideration of Acceptance of Donations and Appropriation of Funds for Type III Engine Outfitting**(LIEBERMAN)
Recommended Action: Approve a Resolution accepting a donation and appropriation of funds in the amount of \$10,000.00 to assist with the purchase of equipment needed to outfit the new Type III Wildland engine.

5. **Consideration to Declare a 2014 Dodge Command Vehicle Surplus**(LIEBERMAN)
Recommended Action: Approve a Resolution to declare a 2014 Dodge 1500 Command Vehicle surplus and direct the Fire Chief to facilitate the sale of the vehicle.

CONTINUED BUSINESS:

None.

NEW BUSINESS:

- a. **Consideration of Changing the Regularly Scheduled Time and Day of the Monthly Board Meeting**(LIEBERMAN)
Recommended Action: Adopt a Resolution changing the time and day of the Five Cities Fire Authority Board meeting.

BOARD MEMBER ITEMS:

The following item(s) are placed on the agenda by a Board Member who would like to receive feedback, obtain consensus to direct staff to prepare information, and/or request a formal agenda report be prepared and the item placed on a future agenda. No formal action can be taken.

None.

FIRE CHIEF ITEMS:

The following item(s) are placed on the agenda by the Fire Chief in order to receive comments, feedback and/or request direction from the Board. No formal action can be taken.

- a. Fire Chief Updates

GENERAL COUNSEL ITEMS:

The following item(s) are placed on the agenda by the General Counsel in order to receive comments, feedback and/or request direction from the Board. No formal action can be taken.

None.

BOARD MEETING AGENDA – FEBRUARY 17, 2023
PAGE 4

BOARD COMMUNICATIONS:

Correspondence/Comments as presented by the Board.

ADJOURNMENT

All staff reports or other written documentation, including any supplemental material distributed to a majority of the Board within 72 hours of a regular meeting, relating to each item of business on the agenda are available for public inspection during regular business hours in the Clerk to the Board's office, 140 Traffic Way, Arroyo Grande. If requested, the agenda shall be made available in appropriate alternative formats to persons with a disability, as required by the Americans with Disabilities Act. To make a request for disability-related modification or accommodation, contact the Clerk to the Board's office at 805-473-5490 as soon as possible and at least 48 hours prior to the meeting date.

Any documentation or materials to be submitted by the General Public for consideration by the Board shall be submitted to the Clerk to the Board by email at tmeyers@fivecitiesfire.org, no later than 24 hours prior to the above scheduled time for the Five Cities Fire Authority Board meeting. Failure to submit documents or any materials at least 24 hours prior to the scheduled time for the Board meeting shall be grounds for the Board to reject consideration or review of those items unless otherwise required by state or local laws.

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This agenda was prepared and posted pursuant to Government Code Section 54954.2. Agendas are posted at the Arroyo Grande City Hall, 300 E. Branch Street, Arroyo Grande, Headquarters ~ Station 1, 140 Traffic Way, Arroyo Grande, the Grover Beach City Hall, 154 S. 8th Street, Grover Beach, Station 2, 701 Rockaway Avenue, Grover Beach, and Oceano Community Services District, 1655 Front Street, Oceano.

Agenda reports can be accessed and downloaded from the Five Cities Fire Authority Website at www.fivecitiesfireauthority.org.

MINUTES

FIVE CITIES FIRE AUTHORITY BOARD MEETING FRIDAY, NOVEMBER 18, 2022

CALL TO ORDER:

Chair Lee called the Five Cities Fire Authority (FCFA) Board meeting to order at 09:00 a.m.

FLAG SALUTE:

FCFA Firefighters, led the Flag Salute.

ROLL CALL:

FCFA Board: Chair Jeff Lee, Vice Chair Karen White and Board Member Keith Storton.

FCFA Staff Present: Chief Stephen Lieberman, General Counsel Dave Hale and Clerk to the Board, Tricia Meyers.

AGENDA REVIEW:

Action: Vice Chair White moved, Board Member Storton seconded, and the motion passed unanimously to approve the amended agenda of the Five Cities Fire Authority's by a voice vote.

AYES: White, Storton, Lee
NOES: None
ABSENT: None
ABSTAIN: None

COMMUNITY COMMENTS AND SUGGESTIONS:

Jeff Lane, Local 4403, requested the current Board pass along to their successors the current status of Five Cities Fire Authority. This information includes increasing call volume, as well as the need for additional staffing and funding.

CLOSED SESSION:

General Counsel Hale announced the closed session items. He clarified that the second item is a redo of the actions taken on September 27, 2022 regarding the Fire Chief and those previous actions will be nullified. The Board adjourned to a Closed Session at 9:07 a.m. concerning the following items:

- a. **CONFERENCE WITH LABOR NEGOTIATORS** pursuant to Government Code Section 54957.6:

Agency Negotiators: Che Johnson – Law Firm of Liebert Cassidy Whitmore
Nicole Valentine – Accounting Manager – Arroyo Grande
Karla Mattocks – Human Resources Coordinator-Grover Beach
Tashina Ureno – Human Resources Manager-Arroyo Grande

Represented Employees: International Association of Fire Fighters (IAFF) Local 4403

- b. **Public Employee Performance Evaluation, Gov. Code Section 54957**
Position: Fire Chief/Executive Officer

RECONVENE TO OPEN SESSION:

General Counsel Hale called the meeting back to order at 9:53 a.m. with no reportable action.

CONSENT AGENDA:

Action: Board Member Storton moved, and Vice Chair White seconded the motion to approve the Consent Agenda. No public comment was received. The motion passed on the following roll call vote:

AYES: Storton, White, Lee
NOES: None
ABSENT: None
ABSTAIN: None

1. Consideration of Approval of Minutes.

Action: Approved minutes of the Special Board Meeting of October 14, 2022.

2. Consideration of Cash Disbursement Activity.

Action: Received and filed the listing of cash disbursements for the period of October 1, 2022 through October 31, 2022.

CONTINUED BUSINESS:

None.

NEW BUSINESS:

- c. Consideration of a Salary Adjustment and Approval of an Amendment No. 5 to the Employment Agreement for Stephen C. Lieberman as Fire Chief/Executive Officer.** General Counsel Hale presented the staff report regarding Amendment No. 5 of the Chiefs contract, requesting the Board determine if the Fire Chief will receive a salary adjustment. Treasurer Valentine reported that an increase of 3.92 percent would bring the Fire Chief to the top step of his salary range. No public comment was received.

Action: Board Member Storton moved, and Vice Chair White seconded the motion to void the action taken on September 27, 2022 for Chief Lieberman's contract and take a new action today to approve Amendment No. 5 to the Fire Chief/Executive Officer's employment agreement to place his salary at the top step. The motion passed on the following roll call vote:

AYES: Storton, White, Lee
NOES: None
ABSENT: None
ABSTAIN: None

BOARD MEMBER ITEMS:

None.

FIRE CHIEF ITEMS:

- a. Five Cities Fire Authority (FCFA) recently interviewed twenty applicants for two Firefighter positions. Eight will be invited to Chief interviews.
- b. Staff will visit Pierce in Florida in January to complete the final inspection of the new Type 3 Engine.
- c. FCFA will be participating in both Arroyo Grande and Grover Beach holiday parades.
- d. Chief Lieberman updated the Board on his ongoing discussions with the city managers and information he presented to them regarding the current status of FCFA.
- e. Chief Lieberman thanked the outgoing Board Members for their service to FCFA.

GENERAL COUNSEL ITEMS:

General Counsel Hale thanked the Board for their service.

BOARD COMMUNICATIONS:

Vice Chair White expressed her thanks and enjoyed working with everyone. Board Member Storton shared his appreciation for public safety workers and thanked FCFA staff. Chair Lee also thanked everyone, including each community for their commitment to FCFA.

ADJOURNMENT:

Chair Lee adjourned the meeting at 10:38 a.m.

CHARLES VARNI, CHAIR

ATTEST:

TRICIA MEYERS, CLERK TO THE BOARD



STAFF REPORT

TO: Chair and Board Members **MEETING DATE:** February 17, 2023

FROM: Stephen C. Lieberman, Fire Chief
Nicole Valentine, Treasurer

SUBJECT: Consideration of Cash Disbursement Ratification

RECOMMENDATION

It is recommended that the Five Cities Fire Authority (FCFA) Board of Directors review, receive and accept the attached listing of cash disbursements for the period November 1, 2022 through January 31, 2023.

BACKGROUND

The FCFA JPA agreement identifies the City of Arroyo Grande as the agency providing financial services to the fire department. The City processes payroll and accounts payable on behalf of the FCFA. Historically, the City has processed FCFA payroll on City checks (using a City bank account). The City recovers 100% of these payroll costs along with related staff time. FCFA staff is working with the City to determine if payroll can be processed utilizing FCFA checks/bank account.

Cash disbursements are made weekly based on the submission of all required documentation and supporting invoices for costs incurred/services rendered. The Fire Chief reviews all disbursement documents before they are submitted to the City for processing.

FISCAL IMPACT

There is a \$4,661,214.49 fiscal impact that includes the following items:

- Accounts Payable Checks

November	\$ 1,927,569.70
December	59,266.49
January	1,349,128.84

- Payroll and Benefit Checks

November	354,794.16
December	524,371.29
January	446,084.01

ALTERNATIVES

The following alternatives are provided for the Board's consideration:

1. Approve the staff recommendation
2. Do not approve the staff recommendation
3. Provide other direction.

ATTACHMENTS

1. November 1 through November 30, 2022 Accounts Payable Register
2. December 1 through December 31, 2022 Accounts Payable Register
3. January 1 through January 31, 2023 Accounts Payable Register
4. November 1 through November 30, 2022 Payroll and Check Register
5. December 1 through December 31, 2022 Payroll and Check Register
6. January 1 through January 31, 2023 Payroll and Check Register

PREPARED BY

Stephen C. Lieberman, Fire Chief

FIVE CITIES FIRE AUTHORITY
CHECK LISTING
NOVEMBER 1 - 30, 2022

ATTACHMENT 1

Line	Check Date	Check #	Amount	Description	Acct #	Vendor Name
1	11/04/2022	8572	\$ 960.88	SERVICE TO PLYMOVENT--STATION 3	290.4211.5303	AIR EXCHANGE INC
2	11/04/2022	8572	1,561.40	SERVICE TO PLYMOVENT--STATION 2	290.4211.5303	AIR EXCHANGE INC
3	11/04/2022	8573	326.11	ACCT#287284288210 IPAD WIRELESS CHARGES	290.4211.5403	AT&T MOBILITY
4	11/04/2022	8574	216.48	ACCT#8245100960102339 TV STATION 1	290.4211.5401	CHARTER COMMUNICATIONS
5	11/04/2022	8575	1,802.02	PG & E COSTS--STATION 2 (JULY 20 - AUG 19th, 2022)	290.4211.5401	CITY OF GROVER BEACH
6	11/04/2022	8576	2,815.77	FUEL	290.4211.5608	JB DEWAR, INC
7	11/04/2022	8577	177.79	ICE MACHINE RENTAL	290.4211.5303	TOGNAZZINI BEVERAGE SERVICE
8	11/04/2022	8578	54.10	KONICA BIZHUB C360I COPIER	290.4211.5602	ULTREX BUSINESS PRODUCTS (DBA)
9	11/04/2022	8579	1,107.13	ACCT#670954297-00001 PHONE LINES (14)	290.4211.5403	VERIZON WIRELESS
10	11/10/2022	8580	4,333.98	SERVICE TO PLYMOVENT-STATION 1	290.4211.5303	AIR EXCHANGE INC
11	11/10/2022	8581	4,517.96	ELKHART NOZZLES (3) AND PORTABLE MONITOR	290.4211.5603	ALLSTAR FIRE EQUIPMENT, INC
12	11/10/2022	8582	292.86	SHOP SUPPLIES - RENTAL	290.4211.5303	ARAMARK UNIFORM SERVICES
13	11/10/2022	8583	429,347.75	FCFA AUGUST 2022	290.0000.2002	CITY OF ARROYO GRANDE
14	11/10/2022	8583	444,268.39	FCFA SEPTEMBER 2022	290.0000.2002	CITY OF ARROYO GRANDE
15	11/10/2022	8583	989,826.63	FCFA JULY 2022	290.0000.2002	CITY OF ARROYO GRANDE
16	11/10/2022	8584	773.36	BAN#9391033185 PHONE LINES 9/25-10/24	290.4211.5403	AT&T
17	11/10/2022	8584	174.87	BAN#9391033179, CIRCUIT CHGS STN 3	290.4211.5403	AT&T
18	11/10/2022	8584	174.87	BAN#9391033178 CIRCUIT CHRGS STN 2	290.4211.5403	AT&T
19	11/10/2022	8585	108.38	Third Base Market - Fuel	290.4211.5608	BANK OF AMERICA
20	11/10/2022	8585	16.81	Secure Conference	290.4211.5403	BANK OF AMERICA
21	11/10/2022	8585	165.00	WF Gear - Siren and Warning Light Repair	290.4211.5601	BANK OF AMERICA
22	11/10/2022	8585	1,433.51	Radio Programming Laptop	290.4211.5702	BANK OF AMERICA
23	11/10/2022	8585	17.43	Office Depot - Office Supply	290.4211.5201	BANK OF AMERICA
24	11/10/2022	8585	40.00	Starbucks - All Hands Meeting	290.4211.5508	BANK OF AMERICA
25	11/10/2022	8585	12.50	USPS - Shipping	290.4211.5208	BANK OF AMERICA
26	11/10/2022	8585	17.10	Amazon - Dishwasher rack wheel	290.4211.5604	BANK OF AMERICA
27	11/10/2022	8585	70.64	Amazon - Dishwasher wash arm	290.4211.5604	BANK OF AMERICA
28	11/10/2022	8585	64.64	Amazon - Battery (Alkaline 1.5)	290.4211.5255	BANK OF AMERICA
29	11/10/2022	8585	81.71	Amazon - Battery (Lithium 48 pack)	290.4211.5255	BANK OF AMERICA
30	11/10/2022	8585	84.36	Amazon - Battery (C and 9 Volt)	290.4211.5255	BANK OF AMERICA
31	11/10/2022	8585	174.52	Amazon - Office Supplies	290.4211.5201	BANK OF AMERICA
32	11/10/2022	8585	30.16	Amazon - Office Supplies	290.4211.5201	BANK OF AMERICA
33	11/10/2022	8585	69.39	Mastertech - Oil Change Ford Escape	290.4211.5601	BANK OF AMERICA
34	11/10/2022	8585	78.39	Brand Creative - FCFA Decals	290.4211.5255	BANK OF AMERICA
35	11/10/2022	8585	19.99	Adobe - Land Glide Map for weed abatement	290.4211.5607	BANK OF AMERICA
36	11/10/2022	8585	119.58	Mission Station - Fuel Truck 6631	290.4211.5608	BANK OF AMERICA
37	11/10/2022	8585	32.00	DK Donuts - Fire Prevention Event	290.4211.5504	BANK OF AMERICA
38	11/10/2022	8585	14.99	Zoom	290.4211.5403	BANK OF AMERICA
39	11/10/2022	8585	29.97	Costco - All Hands Meeting	290.4211.5508	BANK OF AMERICA
40	11/10/2022	8585	45.69	Third Base Market - Fuel	290.4211.5608	BANK OF AMERICA

FIVE CITIES FIRE AUTHORITY
CHECK LISTING
NOVEMBER 1 - 30, 2022

ATTACHMENT 1

Line	Check Date	Check #	Amount	Description	Acct #	Vendor Name
41	11/10/2022	8585	\$ 10.86	Travel - Meal-Utility vehicle intstall trip	290.4211.5512	BANK OF AMERICA
42	11/10/2022	8585	62.05	Travel - Meal-Utility vehicle intstall trip	290.4211.5512	BANK OF AMERICA
43	11/10/2022	8585	81.89	Fuel-UV Install trip	290.4211.5608	BANK OF AMERICA
44	11/10/2022	8585	151.03	Fuel-UV Install trip	290.4211.5608	BANK OF AMERICA
45	11/10/2022	8585	31.21	Amazon - Phone Screen Protector	290.4211.5201	BANK OF AMERICA
46	11/10/2022	8585	0.99	Apple.com - Chief's I Phone storage	290.4211.5607	BANK OF AMERICA
47	11/10/2022	8585	1.68	USPS - Shipping	290.4211.5208	BANK OF AMERICA
48	11/10/2022	8585	81.66	House of Bagels - All Hands Meeting	290.4211.5508	BANK OF AMERICA
49	11/10/2022	8585	71.91	Office Depot - Office Supplies	290.4211.5201	BANK OF AMERICA
50	11/10/2022	8585	52.97	Vons - Public Relations Supplies	290.4211.5504	BANK OF AMERICA
51	11/10/2022	8585	92.03	Office Depot - Office Supplies	290.4211.5201	BANK OF AMERICA
52	11/10/2022	8585	43.09	Office Depot - Office Supplies	290.4211.5201	BANK OF AMERICA
53	11/10/2022	8585	86.67	Wayfair-containers for D7 Solution	290.4211.5325	BANK OF AMERICA
54	11/10/2022	8585	495.00	Training - Arson Conference	290.4211.5501	BANK OF AMERICA
55	11/10/2022	8585	137.86	Fire Investigation Supply - Dept. Supplies	290.4211.5255	BANK OF AMERICA
56	11/10/2022	8585	40.50	Mastertech - Smog Test 6637	290.4211.5601	BANK OF AMERICA
57	11/10/2022	8585	118.97	Small Tools	290.4211.5273	BANK OF AMERICA
58	11/10/2022	8585	242.32	YRC Freight - Shipping	290.4211.5208	BANK OF AMERICA
59	11/10/2022	8585	48.90	Disposal Fee	290.4211.5401	BANK OF AMERICA
60	11/10/2022	8585	326.04	YRC Freight - Shipping	290.4211.5208	BANK OF AMERICA
61	11/10/2022	8585	29.00	Freight	290.4211.5601	BANK OF AMERICA
62	11/10/2022	8586	13.39	MSA COMPONENT HOUSING	290.4211.5603	BAUER COMPRESSORS, INC
63	11/10/2022	8587	277.66	GO-PAP CPAP DEVICE -(6)	290.4211.5206	BOUND TREE MEDICAL, LLC
64	11/10/2022	8588	98.67	ACCT#8245101010116287 TV STATION 3	290.4211.5401	CHARTER COMMUNICATIONS
65	11/10/2022	8588	123.59	ACCT#8245101000202519 TV STATION 2	290.4211.5401	CHARTER COMMUNICATIONS
66	11/10/2022	8589	2,267.64	CONTRACT RENEWAL - 12/15/22 TO 12/14/23	290.4211.5303	COMMUNICATIONS PROFESSIONALS
67	11/10/2022	8590	553.00	KUNKLE VALVE CERTIFICATION CAL-OSHA (4)	290.4211.5603	COMPRESSED AIR SPECIALTIES INC
68	11/10/2022	8591	3,218.50	PROFESSIONAL SERVICES-OCTOBER 2022	290.4211.5303	DAVID P. HALE
69	11/10/2022	8592	41.28	RODENT CONTROL SUPPLIES	290.4211.5604	MINER'S ACE HARDWARE, INC
70	11/10/2022	8593	897.00	PROFESSIONAL SERVICES: OCTOBER 2022	290.4211.5303	MOLLY THURMOND P.C.
71	11/10/2022	8594	134.76	COLLAR BRASS	290.4211.5276	RANGE MASTER
72	11/10/2022	8594	71.76	QTR ZIP	290.4211.5276	RANGE MASTER
73	11/10/2022	8594	187.04	WORKRITE PANTS	290.4211.5276	RANGE MASTER
74	11/10/2022	8595	606.98	E6645 - TIRE SWITCH/BALANCE	290.4211.5601	SANTA MARIA TIRE, INC
75	11/10/2022	8596	64.00	EMT RECERTIFICATION	290.4211.5501	SLO COUNTY EMS AGENCY
76	11/10/2022	8597	226.36	UTILITIES - GAS	290.4211.5401	SOCALGAS
77	11/23/2022	8598	355.27	OXYGEN CYLINDER RENTAL	290.4211.5303	AIRGAS USA, LLC
78	11/23/2022	8599	340.25	BOOTS-SILVA	290.4211.5272	ALLSTAR FIRE EQUIPMENT, INC
79	11/23/2022	8599	353.06	BOOTS-HENSLEY	290.4211.5272	ALLSTAR FIRE EQUIPMENT, INC
80	11/23/2022	8599	383.06	FIRE HELMET	290.4211.5272	ALLSTAR FIRE EQUIPMENT, INC

FIVE CITIES FIRE AUTHORITY
CHECK LISTING
NOVEMBER 1 - 30, 2022

ATTACHMENT 1

Line	Check Date	Check #	Amount	Description	Acct #	Vendor Name
81	11/23/2022	8600	\$ 261.11	(2) AMERICAN & CA FLAGS	290.4211.5508	AMERICAN FLAG AND GIFT
82	11/23/2022	8601	292.86	SHOP SUPPLIES-RENTAL MOPS, MATS	290.4211.5303	ARAMARK UNIFORM SERVICES
83	11/23/2022	8602	176.96	WATER-IRRIGATION 8/17-10/16	290.4211.5401	CITY OF ARROYO GRANDE
84	11/23/2022	8602	7.92	WATER-FIRE HYDRANT 8/17-10/16	290.4211.5401	CITY OF ARROYO GRANDE
85	11/23/2022	8602	378.12	WATER/SEWER FEES-140 TRAFFIC WAY	290.4211.5401	CITY OF ARROYO GRANDE
86	11/23/2022	8603	33.97	ACCT#23584139537779 CIRCUIT LINE TO AGPD	290.4211.5403	AT & T
87	11/23/2022	8604	326.11	ACCT#287284288210-IPAD WIRELES	290.4211.5403	AT&T MOBILITY
88	11/23/2022	8605	40.00	PEST CONTROL SERVICES-STN 2	290.4211.5605	AUTHORIZED PEST CONTROL
89	11/23/2022	8605	40.00	PEST CONTROL SERVICES-STN 3	290.4211.5605	AUTHORIZED PEST CONTROL
90	11/23/2022	8606	1,307.92	MEDICAL SUPPLIES	290.4211.5206	BOUND TREE MEDICAL, LLC
91	11/23/2022	8606	288.23	G3 BREATHING-GREEN	290.4211.5206	BOUND TREE MEDICAL, LLC
92	11/23/2022	8606	645.54	CPR ELECTRODES	290.4211.5206	BOUND TREE MEDICAL, LLC
93	11/23/2022	8607	216.48	ACCT#8245100960102339 STATION 1 TV	290.4211.5401	CHARTER COMMUNICATIONS
94	11/23/2022	8607	209.98	ACCT#8245101010138133 INTERNET STATION 3	290.4211.5401	CHARTER COMMUNICATIONS
95	11/23/2022	8607	209.98	ACCT#8245101000239800 INTERNET STATION 2	290.4211.5401	CHARTER COMMUNICATIONS
96	11/23/2022	8607	209.98	ACCT#8245100960252290 INTERNET STATION 1	290.4211.5401	CHARTER COMMUNICATIONS
97	11/23/2022	8608	275.00	NFPA FIRE SPRINKLER SYSTEM REVIEW	290.4211.5303	COLLINGS & ASSOCIATES LLC
98	11/23/2022	8609	1,515.70	(8) KUNKLE VALVE CERT & 1 PRESSURE RELIEF VALVE	290.4211.5603	COMPRESSED AIR SPECIALTIES INC
99	11/23/2022	8610	1,880.01	FUEL	290.4211.5608	JB DEWAR, INC
100	11/23/2022	8610	2,007.27	FUEL	290.4211.5608	JB DEWAR, INC
101	11/23/2022	8611	1,062.50	10/22 PROFESSIONAL LEGAL SERVICES	290.4211.5303	LIEBERT, CASSIDY, WHITMORE
102	11/23/2022	8612	15.07	PUSH SWITCH	290.4211.5601	MINER'S ACE HARDWARE, INC
103	11/23/2022	8612	(7.54)	CREDIT RETURN-TOGGLE SWITCH	290.4211.5601	MINER'S ACE HARDWARE, INC
104	11/23/2022	8612	32.61	MAGNUM LOCK	290.4211.5604	MINER'S ACE HARDWARE, INC
105	11/23/2022	8613	3,000.00	AUDIT TO DATE	290.4211.5303	MOSS, LEVY & HARTZHEIM LLP
106	11/23/2022	8614	1,503.35	ELECTRICITY-STATION 1	290.4211.5401	PACIFIC GAS & ELECTRIC CO
107	11/23/2022	8615	2,562.89	E6645- (2) NEW TIRES, BALANCE	290.4211.5601	SANTA MARIA TIRE, INC
108	11/23/2022	8616	156.50	GAS SERVICES-STATION 2 10/13-11/14	290.4211.5401	SOCALGAS
109	11/23/2022	8617	4,405.27	T6645- REPLACED SEAT BELTS, LADDER SERVICE	290.4211.5601	SOUTH COAST EMERGENCY
110	11/23/2022	8618	202.98	STERI-SAFE COMPLIANCE, HAZARDOUS WASTE	290.4211.5303	STERICYCLE INC.
111	11/23/2022	8619	108.92	12/22 MONTHLY SCHEDULING SOFTWARE	290.4211.5607	TARGETSOLUTIONS LEARNING, LLC
112	11/23/2022	8620	6,325.00	FORD F350 FLATBED & ROCKSLIDER	290.4211.5603	TAYLOR'D METAL CO.
			<u>\$1,927,569.70</u>			

FIVE CITIES FIRE AUTHORITY
CHECK LISTING
DECEMBER 1 - 31, 2022

ATTACHMENT 2

Line	Check Date	Check #	Amount	Description	Acct #	Vendor Name
1	12/06/2022	8621	292.86	SHOP SUPPLIES - RENTAL MATS, MOPS	290.4211.5303	ARAMARK UNIFORM SERVICES
2	12/06/2022	8622	169.96	EMS SUPPLIES	290.4211.5206	BOUND TREE MEDICAL, LLC
3	12/06/2022	8623	98.67	ACCT#8245101010116287 TV STATION 3	290.4211.5401	CHARTER COMMUNICATIONS
4	12/06/2022	8623	123.59	ACCT#8245101000202519 TV STATION 2	290.4211.5401	CHARTER COMMUNICATIONS
5	12/06/2022	8624	116.34	UTILITIES - WATER	290.4211.5401	CITY OF GROVER BEACH
6	12/06/2022	8625	149.70	T 6645	290.4211.5601	MINER'S ACE HARDWARE, INC
7	12/06/2022	8625	10.76	U 6631	290.4211.5601	MINER'S ACE HARDWARE, INC
8	12/06/2022	8625	117.34	STATION 1	290.4211.5604	MINER'S ACE HARDWARE, INC
9	12/06/2022	8625	32.30	METAL LOCKS (2)	290.4211.5273	MINER'S ACE HARDWARE, INC
10	12/06/2022	8626	177.79	ICE MACHINE RENTAL	290.4211.5303	TOGNAZZINI BEVERAGE SERVICE
11	12/06/2022	8627	43.18	KONICA BIZHUB C360I COPIER	290.4211.5602	ULTREX BUSINESS PRODUCTS (DBA)
12	12/06/2022	8628	1,155.06	ACCT#670954297-00001 PHONE LINES (14)	290.4211.5403	VERIZON WIRELESS
13	12/16/2022	8629	344.95	OXYGEN CYLINDER RENTAL	290.4211.5303	AIRGAS USA, LLC
14	12/16/2022	8630	3,315.44	T5-INSTALL SURGE PROTECTION	290.4211.5601	APPLIED TECHNOLOGY GROUP INC
15	12/16/2022	8631	292.86	SHOP SUPPLIES-RENTAL MOPS, MATS	290.4211.5303	ARAMARK UNIFORM SERVICES
16	12/16/2022	8632	758.07	BAN#9391033185 PHONE LINES 10/25-11/24	290.4211.5403	AT&T
17	12/16/2022	8632	174.87	BAN#9391033179 STN 3 CIRCUIT CHRGS	290.4211.5403	AT&T
18	12/16/2022	8632	174.87	BAN#9391033178 STN 2 CIRCUIT CHRGS	290.4211.5403	AT&T
19	12/16/2022	8633	2,210.00	STN 1-REMOVE & RE-INSTALL BAY DOORS	290.4211.5303	B & B OVERHEAD DOOR CO., INC
20	12/16/2022	8634	2,891.73	I-6620 LEER ALUMINUM SHELL	290.4211.5603	BANK OF AMERICA
21	12/16/2022	8634	1,432.57	I-6620 ARSON VEHICLE OUTFITTING	290.4211.5603	BANK OF AMERICA
22	12/16/2022	8634	14.34	SECURE CONFERENCE	290.4211.5403	BANK OF AMERICA
23	12/16/2022	8634	98.42	PANEL LUNCH-FF RECRUITMENT	290.4211.5508	BANK OF AMERICA
24	12/16/2022	8634	44.85	B-6611 REPAIR	290.4211.5601	BANK OF AMERICA
25	12/16/2022	8634	657.99	B-6612 SIREN REPAIR	290.4211.5601	BANK OF AMERICA
26	12/16/2022	8634	89.99	ANTI VIRUS SOFTWARE	290.4211.5607	BANK OF AMERICA
27	12/16/2022	8634	814.17	OFFICE SUPPLIES	290.4211.5201	BANK OF AMERICA
28	12/16/2022	8634	69.98	STORAGE CASE-WATT METER	290.4211.5606	BANK OF AMERICA
29	12/16/2022	8634	60.83	T-6645 METAL BLADE	290.4211.5601	BANK OF AMERICA
30	12/16/2022	8634	22.62	STN 2 DISHWASHER PART	290.4211.5604	BANK OF AMERICA
31	12/16/2022	8634	29.90	COMP SAFETY TAGS	290.4211.5255	BANK OF AMERICA
32	12/16/2022	8634	129.62	EXTENSION CORDS- 50 & 100 FT	290.4211.5255	BANK OF AMERICA
33	12/16/2022	8634	580.74	OFFICE SUPPLIES-NEW LASER PRINTER	290.4211.5201	BANK OF AMERICA
34	12/16/2022	8634	168.09	CUTTING WHEEL	290.4211.5273	BANK OF AMERICA
35	12/16/2022	8634	843.79	STN 1 REFRIDGERATOR	290.4211.5255	BANK OF AMERICA
36	12/16/2022	8634	718.80	STN 1 WASHING MACHINE	290.4211.5255	BANK OF AMERICA
37	12/16/2022	8634	98.05	STN 1 4 TOILET SEATS	290.4211.5255	BANK OF AMERICA
38	12/16/2022	8634	19.99	ADOBE LAND GLIDE APP-WEED ABATEMENT	290.4211.5607	BANK OF AMERICA
39	12/16/2022	8634	331.65	FUEL	290.4211.5608	BANK OF AMERICA
40	12/16/2022	8634	27.00	TRAINING MATERIALS	290.4211.5501	BANK OF AMERICA

FIVE CITIES FIRE AUTHORITY
CHECK LISTING
DECEMBER 1 - 31, 2022

ATTACHMENT 2

Line	Check Date	Check #	Amount	Description	Acct #	Vendor Name
41	12/16/2022	8634	97.47	C-6600 OIL CHANGE	290.4211.5601	BANK OF AMERICA
42	12/16/2022	8634	35.00	CALL IN STUDIO- CONFERENCING	290.4211.5403	BANK OF AMERICA
43	12/16/2022	8634	14.99	ZOOM	290.4211.5403	BANK OF AMERICA
44	12/16/2022	8634	102.00	E2 & E3 DMV REGISTRATION	290.4211.5601	BANK OF AMERICA
45	12/16/2022	8634	0.99	CHIEF'S I-PHONE STORAGE	290.4211.5607	BANK OF AMERICA
46	12/16/2022	8634	213.06	INTERVIEW PANEL-FF	290.4211.5508	BANK OF AMERICA
47	12/16/2022	8634	63.99	USPS-STAMPS	290.4211.5208	BANK OF AMERICA
48	12/16/2022	8634	374.65	INVESTIGATION SUPPLIES	290.4211.5255	BANK OF AMERICA
49	12/16/2022	8634	535.20	SPECIAL DEPT SUPPLIES	290.4211.5255	BANK OF AMERICA
50	12/16/2022	8634	65.52	SHIPPING CHRGS	290.4211.5208	BANK OF AMERICA
51	12/16/2022	8634	359.62	VEHICLE MAINT	290.4211.5601	BANK OF AMERICA
52	12/16/2022	8634	119.80	STN 1 FAUCET	290.4211.5604	BANK OF AMERICA
53	12/16/2022	8634	40.74	FREIGHT	290.4211.5601	BANK OF AMERICA
54	12/16/2022	8635	58.19	MEDICAL SUPPLIES	290.4211.5206	BOUND TREE MEDICAL, LLC
55	12/16/2022	8636	2,484.51	LUMBER, NAILS	290.4211.5501	BURKE AND PACE OF AG, INC
56	12/16/2022	8637	17.22	RADIATOR CAP	290.4211.5601	CARQUEST AUTO PARTS
57	12/16/2022	8637	64.48	ADAPTER-U6631	290.4211.5601	CARQUEST AUTO PARTS
58	12/16/2022	8638	209.98	ACCT#8245101000239800 STN 2 INTERNET	290.4211.5401	CHARTER COMMUNICATIONS
59	12/16/2022	8638	209.98	ACCT#8245100960252290 -STN 1 INTERNET	290.4211.5401	CHARTER COMMUNICATIONS
60	12/16/2022	8639	9,770.00	INSTALL COUNT TIMERS-ALL 3 STN	290.4211.5303	COMTECH COMMUNICATIONS
61	12/16/2022	8640	253.50	11/22 PROF LEGAL SVCS	290.4211.5303	DANER LAW FIRM APLC
62	12/16/2022	8641	118.48	REIMBURSE FOR STN 2 MEALS-KITCHEN REMODEL	290.4211.5508	JOSEPH FARNSWORTH
63	12/16/2022	8642	2,978.50	11/22 PROF LEGAL SVCS	290.4211.5303	DAVID P. HALE
64	12/16/2022	8643	131.54	REIMBURSE FOR STN 2 MEALS-KITCHEN REMODEL	290.4211.5508	STEVEN HENSLEY
65	12/16/2022	8643	244.67	REIMBURSE FOR STN 2 MEALS-KITCHEN REMODEL	290.4211.5508	STEVEN HENSLEY
66	12/16/2022	8644	74.75	REIMBURSE FOR STN 2 MEALS-KITCHEN REMODEL	290.4211.5508	MATTHEW HINDEN
67	12/16/2022	8645	1,687.66	FUEL	290.4211.5608	JB DEWAR, INC
68	12/16/2022	8646	80.17	REIMBURSE FOR STN 2 MEALS-KITCHEN REMODEL	290.4211.5508	SEAN MCMAHON
69	12/16/2022	8647	14.00	STN 1 BLDG MAINT	290.4211.5604	MINER'S ACE HARDWARE, INC
70	12/16/2022	8647	(14.00)	CREDIT RETURN	290.4211.5604	MINER'S ACE HARDWARE, INC
71	12/16/2022	8647	40.91	SMALL TOOLS	290.4211.5273	MINER'S ACE HARDWARE, INC
72	12/16/2022	8648	128.00	EMT RECERTIFICATION X2	290.4211.5501	SLO COUNTY EMS AGENCY
73	12/16/2022	8649	863.66	GAS SERVICES-STN 1 10/25-11/26	290.4211.5401	SOCALGAS
74	12/16/2022	8650	11,952.72	T-6645 REPAIR STEERING GEAR,	290.4211.5601	SOUTH COAST EMERGENCY
75	12/16/2022	8651	52.50	01/23 HAZARDOUS DRUG DISPOSAL	290.4211.5303	STERICYCLE INC.
76	12/16/2022	8652	108.92	01/23 SCHEDULING SOFTWARE	290.4211.5607	TARGETSOLUTIONS LEARNING, LLC
77	12/16/2022	8652	2,052.00	ANNUAL RENEWAL-VECTOR CHECKIT	290.4211.5607	TARGETSOLUTIONS LEARNING, LLC
78	12/16/2022	8653	192.00	TURNOUT CLEANING & REPAIRS	290.4211.5272	TURNOUT MAINTENANCE CO LLC
79	12/16/2022	8654	4,565.39	ANNUAL TOOL SERVICE	290.4211.5303	WESTERN EXTRICATION SPECIALIST
			<u>\$ 59,266.49</u>			

FIVE CITIES FIRE AUTHORITY
CHECK LISTING
JANUARY 1 - JANUARY 31, 2023

ATTACHMENT 3

Line	Check Date	Check #	Amount	Description	Acct #	Vendor Name
1	01/10/2023	8655	\$ 5,049.00	ANNUAL SOFTWARE MAINTENANCE & SUPPORT	290.4211.5607	ADASHI SYSTEMS LLC
2	01/10/2023	8656	3,403.42	WILDLANDBOOTS/GLOVES/HELMET	290.4211.5272	ALLSTAR FIRE EQUIPMENT, INC
3	01/10/2023	8657	292.86	SHOP SUPPLIES - RENTAL	290.4211.5303	ARAMARK UNIFORM SERVICES
4	01/10/2023	8658	33.97	CIRCUIT LINE TO AGPD	290.4211.5403	AT & T
5	01/10/2023	8659	174.87	A/C #9391033179 MONTHLY CIRCUIT	290.4211.5403	AT&T
6	01/10/2023	8659	174.87	A/C #9391033178 MONTHLY CIRCUIT	290.4211.5403	AT&T
7	01/10/2023	8660	326.11	IPAD WIRELESS CHARGES	290.4211.5403	AT&T MOBILITY
8	01/10/2023	8661	89.16	EMS SUPPLIES	290.4211.5206	BOUND TREE MEDICAL, LLC
9	01/10/2023	8661	356.66	MEDICAL SUPPLIES	290.4211.5206	BOUND TREE MEDICAL, LLC
10	01/10/2023	8662	3,415.52	WD881 55 GAL FOAM	290.4211.5255	BURTON'S FIRE, INC.
11	01/10/2023	8663	36.89	WIPER BLADES - (4) 6691/6692	290.4211.5601	CARQUEST AUTO PARTS
12	01/10/2023	8663	10.87	BELT FOR AIR COMPRESSOR STATION 3	290.4211.5601	CARQUEST AUTO PARTS
13	01/10/2023	8664	5,812.73	T6645--REPAIRED EXHAUST	290.4211.5601	CENTRAL COAST TRUCK CENTER
14	01/10/2023	8665	123.59	ACCT#8245101000202519 TV STATION 1	290.4211.5401	CHARTER COMMUNICATIONS
15	01/10/2023	8665	98.67	ACCT 8245101010116287 TV STATION 3	290.4211.5401	CHARTER COMMUNICATIONS
16	01/10/2023	8665	209.98	ACCT8245101010138133 INTERNET STATION 3	290.4211.5401	CHARTER COMMUNICATIONS
17	01/10/2023	8665	216.48	ACCT8245100960102339 TV STATION 2	290.4211.5401	CHARTER COMMUNICATIONS
18	01/10/2023	8666	2,624.09	AIR BAGS	290.4211.5255	L N CURTIS & SONS
19	01/10/2023	8666	25.61	PRUSIK	290.4211.5255	L N CURTIS & SONS
20	01/10/2023	8666	653.11	TUBULAR WEBBING/PRUSIK	290.4211.5255	L N CURTIS & SONS
21	01/10/2023	8667	97.11	REIMBURSEMENT FOR STATION MEAL	290.4211.5508	DANIEL DENSMORE
22	01/10/2023	8669	684.50	PROFESSIONAL SERVICES - DECEMBER	290.4211.5303	DAVID P. HALE
23	01/10/2023	8670	95.97	REIMBURSEMENT FOR STATION MEALS	290.4211.5508	MATTHEW HINDEN
24	01/10/2023	8671	71.35	REIMBURSEMENT FOR STATION MEALS	290.4211.5508	TOM HUGHEY
25	01/10/2023	8672	2,086.73	FUEL	290.4211.5608	JB DEWAR, INC
26	01/10/2023	8673	100.59	REIMBURSEMENT FOR STATION MEALS	290.4211.5508	JEFF LANE
27	01/10/2023	8674	33.87	REIMBURSEMENT FOR STATION MEALS	290.4211.5508	BRIAN LEATHERS
28	01/10/2023	8675	637.50	LEGAL SERVICES	290.4211.5303	LIEBERT, CASSIDY, WHITMORE
29	01/10/2023	8676	1,565.20	PPE - RENTAL FOR NEW FF	290.4211.5272	LION GROUP INC
30	01/10/2023	8676	235.40	PPE GLOVES, HOOD	290.4211.5272	LION GROUP INC
31	01/10/2023	8677	189.21	REIMBURSEMENT FOR STATION MEALS	290.4211.5508	SEAN MCMAHON
32	01/10/2023	8678	7.53	GUMOUT	290.4211.5601	MINER'S ACE HARDWARE, INC
33	01/10/2023	8678	54.92	LED TUBE LIGHT BULBS	290.4211.5604	MINER'S ACE HARDWARE, INC
34	01/10/2023	8678	(54.92)	CREDIT RETURN - LED TUBE LIGHT	290.4211.5604	MINER'S ACE HARDWARE, INC
35	01/10/2023	8678	35.55	DRAIN CLEANER	290.4211.5604	MINER'S ACE HARDWARE, INC
36	01/10/2023	8678	32.61	BROOM-E6692	290.4211.5604	MINER'S ACE HARDWARE, INC
37	01/10/2023	8678	16.14	BATTERIES	290.4211.5604	MINER'S ACE HARDWARE, INC
38	01/10/2023	8678	3.45	FASTENERS	290.4211.5606	MINER'S ACE HARDWARE, INC

FIVE CITIES FIRE AUTHORITY
CHECK LISTING
JANUARY 1 - JANUARY 31, 2023

ATTACHMENT 3

Line	Check Date	Check #	Amount	Description	Acct #	Vendor Name
39	01/10/2023	8678	\$ 23.63	FASTENERS	290.4211.5606	MINER'S ACE HARDWARE, INC
40	01/10/2023	8678	16.38	FASTENERS	290.4211.5606	MINER'S ACE HARDWARE, INC
41	01/10/2023	8679	283.00	ANNUAL FIRE EXTINGUISHER MAINTENANCE	290.4211.5303	SCOTT O'BRIEN FIRE & SAFETY CO
42	01/10/2023	8680	3,750.00	FIRE STATION RENT	290.4211.5553	OCEANO COMMUNITY SERVICES
43	01/10/2023	8681	1,561.18	UTILITIES - STATION 1	290.4211.5401	PACIFIC GAS & ELECTRIC CO
44	01/10/2023	8682	35.33	REIMBURSEMENT FOR STATION MEALS	290.4211.5508	BARTON PEARSON
45	01/10/2023	8683	137.00	REIMBURSEMENT FOR STATION MEALS	290.4211.5508	JOHN PENNER
46	01/10/2023	8684	44.93	REIMBURSEMENT FOR STATION MEALS	290.4211.5508	PAUL QUINLAN
47	01/10/2023	8685	891.87	OVEN REPAIR - STATION 1	290.4211.5604	RUFFONI'S SERVICES INC
48	01/10/2023	8686	223.69	GASTEC AQUEOUS SAMPLE TUBE/PARTS WASHER	290.4211.5325	SAFETY-KLEEN SYSTEMS, INC
49	01/10/2023	8686	186.90	OIL DISPOSAL	290.4211.5325	SAFETY-KLEEN SYSTEMS, INC
50	01/10/2023	8687	200.84	REIMBURSEMENT FOR STATION MEAL	290.4211.5508	MARK SEARBY
51	01/10/2023	8688	1,737.40	UTILITIES - GAS	290.4211.5401	SOCALGAS
52	01/10/2023	8688	224.75	UTILITIES: 11/14/2022-1/14/202	290.4211.5401	SOCALGAS
53	01/10/2023	8689	609.40	T6645-REPAIRED STEERING GEAR/INSTALLED NEW ACM	290.4211.5601	SOUTH COAST EMERGENCY
54	01/10/2023	8689	5,582.11	E6691 ANNUAL SERVICE AND REPAIR	290.4211.5601	SOUTH COAST EMERGENCY
55	01/10/2023	8690	177.79	ICE MACHINE RENTAL	290.4211.5303	TOGNAZZINI BEVERAGE SERVICE
56	01/10/2023	8691	261.00	TURNOUT CLEANING AND REPAIRS	290.4211.5272	TURNOUT MAINTENANCE CO LLC
57	01/10/2023	8692	17.95	KONICA BIZHUB C360I COPIER	290.4211.5602	ULTREX BUSINESS PRODUCTS (DBA)
58	01/10/2023	8693	527.34	670954297-00001 PHONE LINES (14)	290.4211.5403	VERIZON WIRELESS
59	01/10/2023	8694	68.40	REIMBURSEMENT FOR STATION MEALS	290.4211.5508	BURL VREELAND
60	01/13/2023	8695	91.84	BLACK LED HEADLAMP	290.4211.5272	ALLSTAR FIRE EQUIPMENT, INC
61	01/13/2023	8696	292.86	SHOP SUPPLIES-RENTAL TOWELS, MOPS, MATS, CLOTHS	290.4211.5303	ARAMARK UNIFORM SERVICES
62	01/13/2023	8697	372,225.31	10/22 REIMBURSE FCFA EXPENSES	290.0000.2002	CITY OF ARROYO GRANDE
63	01/13/2023	8698	15.84	WATER-FIRE HYDRANT 10/17-12/16	290.4211.5401	CITY OF ARROYO GRANDE
64	01/13/2023	8698	517.32	WATER/SEWER FEES-140 TRAFFIC WAY	290.4211.5401	CITY OF ARROYO GRANDE
65	01/13/2023	8698	112.35	WATER-IRRIGATION 10/17-12/16	290.4211.5401	CITY OF ARROYO GRANDE
66	01/13/2023	8699	760.01	BAN#9391033185	290.4211.5403	AT&T
67	01/13/2023	8700	443.50	OFFICE SUPPLIES	290.4211.5201	BANK OF AMERICA
68	01/13/2023	8700	84.00	USPS-STAMPS	290.4211.5208	BANK OF AMERICA
69	01/13/2023	8700	9.90	USPS-SHIPPING	290.4211.5208	BANK OF AMERICA
70	01/13/2023	8700	120.72	DEPT SUPPLIES	290.4211.5255	BANK OF AMERICA
71	01/13/2023	8700	107.74	APC BU BATTERY	290.4211.5255	BANK OF AMERICA
72	01/13/2023	8700	90.33	STN 1 COFFEE MAKER FAUCET	290.4211.5255	BANK OF AMERICA
73	01/13/2023	8700	19.99	ADOBE LAND GLIDE APP	290.4211.5607	BANK OF AMERICA
74	01/13/2023	8700	0.99	CHIEF'S IPHONE STORAGE	290.4211.5607	BANK OF AMERICA
75	01/13/2023	8700	13.34	SECURE CONFERENCE	290.4211.5403	BANK OF AMERICA
76	01/13/2023	8700	14.99	ZOOM	290.4211.5403	BANK OF AMERICA

FIVE CITIES FIRE AUTHORITY
CHECK LISTING
JANUARY 1 - JANUARY 31, 2023

ATTACHMENT 3

Line	Check Date	Check #	Amount	Description	Acct #	Vendor Name
77	01/13/2023	8700	\$ 120.00	SLO TRIBUNE DIGITAL SUBSCRIPTION	290.4211.5503	BANK OF AMERICA
78	01/13/2023	8700	223.97	FCFA 2022 HOLIDAY CARDS	290.4211.5504	BANK OF AMERICA
79	01/13/2023	8700	72.00	PANEL LUNCH-FF RECRUITMENT	290.4211.5508	BANK OF AMERICA
80	01/13/2023	8700	160.01	PLAQUE- C BRANT	290.4211.5508	BANK OF AMERICA
81	01/13/2023	8700	341.49	MEAL REIMBURSEMENT-STN 1 KITCHEN	290.4211.5508	BANK OF AMERICA
82	01/13/2023	8700	67.85	MEAL-REIMBURSED	290.4211.5512	BANK OF AMERICA
83	01/13/2023	8700	142.24	E-6691 LED TAIL LIGHTS	290.4211.5601	BANK OF AMERICA
84	01/13/2023	8700	883.55	SEAT COVERS	290.4211.5601	BANK OF AMERICA
85	01/13/2023	8700	1,578.04	VEHICLE MAINTENANCE	290.4211.5601	BANK OF AMERICA
86	01/13/2023	8700	35.98	EXTENDED WARRANTY	290.4211.5601	BANK OF AMERICA
87	01/13/2023	8700	38.76	STN 2 DISHWASHER PART	290.4211.5604	BANK OF AMERICA
88	01/13/2023	8700	60.33	STN 1 PAPER TOWELS	290.4211.5604	BANK OF AMERICA
89	01/13/2023	8700	156.64	STN 1 BLDG MAINT-HEATING ELEMENT	290.4211.5604	BANK OF AMERICA
90	01/13/2023	8700	200.93	FUEL	290.4211.5608	BANK OF AMERICA
91	01/13/2023	8701	528.08	FCFA 10" ENVELOPES	290.4211.5306	BOONE PRINTING & GRAPHICS INC
92	01/13/2023	8702	209.98	ACCT#8245100960252290 STN 1 INTERNET	290.4211.5401	CHARTER COMMUNICATIONS
93	01/13/2023	8703	237.79	RADIO REPAIR	290.4211.5606	COAST ELECTRONICS
94	01/13/2023	8704	2,527.35	6 BATTERIES-T6645	290.4211.5601	CONTINENTAL BATTERY COMPANY
95	01/13/2023	8704	710.20	2 BATTERIES-6632	290.4211.5601	CONTINENTAL BATTERY COMPANY
96	01/13/2023	8704	2,515.12	6 BATTERIES -E6691	290.4211.5601	CONTINENTAL BATTERY COMPANY
97	01/13/2023	8705	3,590.44	BK MOBILE RADIO KNG M150 FOR 2010 FORD	290.4211.5606	CROSS CONNECTIONS
98	01/13/2023	8706	446.09	WILDLAND COAT	290.4211.5272	L N CURTIS & SONS
99	01/13/2023	8707	75.29	REIMBURSEMENT FOR STATION MEALS	290.4211.5508	JOESEPH FARNSWORTH
100	01/13/2023	8708	113.00	DUTY T-SHIRTS AND CAP-POSNER	290.4211.5276	FIVE CITIES PROF. FIREFIGHTERS
101	01/13/2023	8708	113.00	DUTY T-SHIRTS AND CAP-JONES	290.4211.5276	FIVE CITIES PROF. FIREFIGHTERS
102	01/13/2023	8709	1,881.11	STN 2 PG&E COSTS 8/20-9/19	290.4211.5401	CITY OF GROVER BEACH
103	01/13/2023	8709	1,547.36	STN 2 PG&E COSTS 9/20-10/19	290.4211.5401	CITY OF GROVER BEACH
104	01/13/2023	8709	1,335.48	STN 2 PG&E COSTS 10/20-11/19	290.4211.5401	CITY OF GROVER BEACH
105	01/13/2023	8710	1,918.14	FUEL	290.4211.5608	JB DEWAR, INC
106	01/13/2023	8711	548.60	SAW BLADES, BATTERY PACK FOR FIRE APPARATUS	290.4211.5255	LAWSON PRODUCTS, INC
107	01/13/2023	8712	117.00	12/22 PROF LEGAL SVCS	290.4211.5303	MOLLY THURMOND P.C.
108	01/13/2023	8713	52.50	STERISAFE COMPLIANCE-DRUG DISPOSAL	290.4211.5303	STERICYCLE INC.
109	01/13/2023	8714	108.92	02/23 SCHEDULING SOFTWARE	290.4211.5607	TARGETSOLUTIONS LEARNING, LLC
110	01/13/2023	8715	497.64	WILDLAND TACTICAL PANT-JONES	290.4211.5272	TEMPLETON UNIFORMS
111	01/13/2023	8715	497.64	WILDLAND TACTICAL PANT-POSNER	290.4211.5272	TEMPLETON UNIFORMS
112	01/27/2023	8716	355.27	OXYGEN CYLINDER - RENTAL	290.4211.5303	AIRGAS USA, LLC
113	01/27/2023	8717	919.20	HELMET, EYESHIELD	290.4211.5272	ALLSTAR FIRE EQUIPMENT, INC
114	01/27/2023	8718	292.86	SHOP SUPPLIES-RENTAL MOPS, MATS, CLOTHS	290.4211.5303	ARAMARK UNIFORM SERVICES

FIVE CITIES FIRE AUTHORITY
CHECK LISTING
JANUARY 1 - JANUARY 31, 2023

ATTACHMENT 3

Line	Check Date	Check #	Amount	Description	Acct #	Vendor Name
115	01/27/2023	8719	\$ 360,633.88	11/22 REIMBURSE FCFA COSTS	290.0000.2002	CITY OF ARROYO GRANDE
116	01/27/2023	8719	524,814.25	12/22 REIMBURSE FCFA EXPENSES	290.0000.2002	CITY OF ARROYO GRANDE
117	01/27/2023	8720	34.04	CIRCUIT LINE TO AGPD	290.4211.5403	AT & T
118	01/27/2023	8721	456.95	ACCT#287284288210 IPAD WIRELES	290.4211.5403	AT&T MOBILITY
119	01/27/2023	8722	1,330.50	EMS SUPPLIES	290.4211.5206	BOUND TREE MEDICAL, LLC
120	01/27/2023	8723	216.48	ACCT#8245100960102339 STN 1 TV	290.4211.5401	CHARTER COMMUNICATIONS
121	01/27/2023	8723	209.98	ACCT#8245101000239800 STN 2 INTERNET	290.4211.5401	CHARTER COMMUNICATIONS
122	01/27/2023	8723	209.98	ACCT#8245101010138133 STN 3 INTERNET	290.4211.5401	CHARTER COMMUNICATIONS
123	01/27/2023	8724	821.05	NFPA ESCAPE BELTS, LANYARDS, ACCESSORIES	290.4211.5255	L N CURTIS & SONS
124	01/27/2023	8724	99.61	TUBULAR WEBBING - VARIOUS/PRUSIK CORD	290.4211.5255	L N CURTIS & SONS
125	01/27/2023	8725	805.68	ANNUAL LADDER TESTING	290.4211.5303	FAILSAFE TESTING, LLC
126	01/27/2023	8726	129.00	STN 2 RO REPAIR & SVC	290.4211.5303	FIVE CITIES WATER SYSTEMS INC
127	01/27/2023	8727	1,303.96	PG&G COSTS-STATION 2 (NOV 18TH-20 - DEC 18, 2022)	290.4211.5401	CITY OF GROVER BEACH
128	01/27/2023	8728	1,900.00	EMS MARS TRANSACTION FEE/CAD SUPPORT	290.4211.5607	IMAGETREND, INC
129	01/27/2023	8729	2,021.53	FUEL	290.4211.5608	JB DEWAR, INC
130	01/27/2023	8730	85.00	12/22 PROF LEGAL SVCS	290.4211.5303	LIEBERT, CASSIDY, WHITMORE
131	01/27/2023	8731	12.92	BATTERY PHOTO FOR TOOL	290.4211.5273	MINER'S ACE HARDWARE, INC
132	01/27/2023	8731	35.54	55 GALL BAGS, TOTE	290.4211.5255	MINER'S ACE HARDWARE, INC
133	01/27/2023	8731	20.45	ALL PURPOSE Z/Y - TRAINING SUPPLIES	290.4211.5501	MINER'S ACE HARDWARE, INC
134	01/27/2023	8731	75.41	EXTENSION CORD	290.4211.5601	MINER'S ACE HARDWARE, INC
135	01/27/2023	8731	36.61	GRAND CONNECTOR	290.4211.5601	MINER'S ACE HARDWARE, INC
136	01/27/2023	8731	10.85	ML AERATOR	290.4211.5604	MINER'S ACE HARDWARE, INC
137	01/27/2023	8731	28.25	(2) GRILL LIGHTER	290.4211.5604	MINER'S ACE HARDWARE, INC
138	01/27/2023	8731	48.93	SURGE PROTECTOR	290.4211.5702	MINER'S ACE HARDWARE, INC
139	01/27/2023	8732	1,322.82	UTILITIES - STATION 1	290.4211.5401	PACIFIC GAS & ELECTRIC CO
140	01/27/2023	8733	885.78	CLEANING SUPPLIES	290.4211.5604	PROCARE JANITORIAL SUPPLY
141	01/27/2023	8734	238.06	STATION 2 WASHER REPAIRS	290.4211.5303	RELIABLE REPAIRS
142	01/27/2023	8735	125.00	REGISTRATION FEE REIMBURSEMENT	290.4211.5501	MARK SEARBY
143	01/27/2023	8736	518.13	GAS SERVICES-STN 2 12/14-01/13	290.4211.5401	SOCALGAS
144	01/27/2023	8737	2,038.72	E-6693 REPLACE DRIVER SIDE MIRROR	290.4211.5601	SOUTH COAST EMERGENCY
145	01/27/2023	8738	267.00	ROUTINE ANALYSIS SAMPLING	290.4211.5303	TRACE ANALYTICS, LLC
146	01/27/2023	8739	1,800.00	TOTAL COMPENSATION STUDY PROJECT - FCFA	290.4211.5303	UNCOMPLICATE HR INC
147	01/27/2023	8740	526.66	ACCT#670954297-00001 PHONE LINES (14)	290.4211.5403	VERIZON WIRELESS
148	01/27/2023	8741	107.36	(2) WATERPROOF JACKET	290.4211.5272	WINEMA INDUSTRIAL & SAFETY SUPPLY
149	01/27/2023	8742	29.96	(2) GLOVE KEEPER REV D	290.4211.5272	WOLFPACK GEAR INC
150	01/27/2023	8742	205.56	COBRA SINGLE LAYER BELT/BAFFLED	290.4211.5272	WOLFPACK GEAR INC
			<u>\$ 1,349,128.84</u>			

FIVE CITIES FIRE AUTHORITY
DEPARTMENTAL LABOR DISTRIBUTION

PAY PERIOD

10/14/22 - 10/27/22

11/4/2022

BY ACCOUNT

5101	Salaries Full time	80,338.67
5102	Salaries Part-Time - PPT	787.36
5103	Salaries Part-Time - TPT	576.00
5105	Salaries OverTime	38,313.76
5106	Salaries Strike Team OT	-
5108	Holiday Pay	3,960.51
5109	Sick Pay	3,049.60
5110	Annual Leave Buyback	-
5111	Vacation Buyback	-
5112	Sick Leave Buyback	-
5113	Vacation Pay	2,929.55
5114	Comp Pay	3,711.43
5115	Annual Leave Pay	725.26
5121	PERS Retirement	20,377.77
5122	Social Security	8,373.57
5123	PARS Retirement	11.81
5126	State Disability Ins.	855.66
5127	Deferred Compensation	125.00
5131	Health Insurance	17,325.28
5132	Dental Insurance	968.16
5133	Vision Insurance	267.04
5134	Life Insurance	121.52
5135	Long Term Disability	154.34
5137	Leave Payouts	-
5151	Cell Phone Allowance	-
		<u>182,972.29</u>

FIVE CITIES FIRE AUTHORITY
DEPARTMENTAL LABOR DISTRIBUTION

PAY PERIOD

10/28/22 - 11/10/22

11/18/2022

BY ACCOUNT

5101	Salaries Full time	74,443.65
5102	Salaries Part-Time - PPT	787.36
5103	Salaries Part-Time - TPT	576.00
5105	Salaries OverTime	33,863.27
5106	Salaries Strike Team OT	-
5108	Holiday Pay	3,890.63
5109	Sick Pay	1,769.25
5110	Annual Leave Buyback	-
5111	Vacation Buyback	-
5112	Sick Leave Buyback	-
5113	Vacation Pay	3,911.64
5114	Comp Pay	8,862.62
5115	Annual Leave Pay	90.66
5121	PERS Retirement	20,380.30
5122	Social Security	3,235.17
5123	PARS Retirement	11.81
5126	State Disability Ins.	649.61
5127	Deferred Compensation	125.00
5131	Health Insurance	17,325.28
5132	Dental Insurance	968.16
5133	Vision Insurance	267.04
5134	Life Insurance	121.52
5135	Long Term Disability	154.34
5137	Leave Payouts	388.56
5151	Cell Phone Allowance	-
		<u>171,821.87</u>

FIVE CITIES FIRE AUTHORITY
DEPARTMENTAL LABOR DISTRIBUTION

PAY PERIOD

11/11/22 - 11/24/22

12/2/2022

BY ACCOUNT

5101	Salaries Full time	79,246.08
5102	Salaries Part-Time - PPT	787.36
5103	Salaries Part-Time - TPT	432.00
5105	Salaries OverTime	34,234.28
5106	Salaries Strike Team OT	-
5108	Holiday Pay	8,337.14
5109	Sick Pay	1,540.32
5110	Annual Leave Buyback	-
5111	Vacation Buyback	-
5112	Sick Leave Buyback	-
5113	Vacation Pay	5,198.40
5114	Comp Pay	1,416.92
5115	Annual Leave Pay	3,668.96
5121	PERS Retirement	20,443.63
5122	Social Security	5,732.96
5123	PARS Retirement	11.81
5126	State Disability Ins.	558.94
5127	Deferred Compensation	125.00
5131	Health Insurance	17,540.54
5132	Dental Insurance	968.16
5133	Vision Insurance	267.04
5134	Life Insurance	121.52
5135	Long Term Disability	154.34
5137	Leave Payouts	-
5151	Cell Phone Allowance	-
		<u>180,785.40</u>

FIVE CITIES FIRE AUTHORITY
DEPARTMENTAL LABOR DISTRIBUTION

PAY PERIOD

11/25/22 - 12/08/22

12/16/2022

BY ACCOUNT

5101	Salaries Full time	75,488.87
5102	Salaries Part-Time - PPT	766.64
5103	Salaries Part-Time - TPT	432.00
5105	Salaries OverTime	42,289.89
5106	Salaries Strike Team OT	-
5108	Holiday Pay	6,113.89
5109	Sick Pay	2,106.00
5110	Annual Leave Buyback	-
5111	Vacation Buyback	-
5112	Sick Leave Buyback	-
5113	Vacation Pay	5,459.04
5114	Comp Pay	5,824.56
5115	Annual Leave Pay	1,766.22
5121	PERS Retirement	20,443.63
5122	Social Security	5,132.16
5123	PARS Retirement	11.50
5126	State Disability Ins.	549.12
5127	Deferred Compensation	125.00
5131	Health Insurance	17,540.54
5132	Dental Insurance	968.16
5133	Vision Insurance	267.04
5134	Life Insurance	121.52
5135	Long Term Disability	154.34
5137	Leave Payouts	-
5151	Cell Phone Allowance	-
		185,560.12

FIVE CITIES FIRE AUTHORITY
DEPARTMENTAL LABOR DISTRIBUTION

PAY PERIOD

12/09/22 - 12/22/22

12/30/2022

BY ACCOUNT

5101	Salaries Full time	77,840.50
5102	Salaries Part-Time - PPT	761.46
5103	Salaries Part-Time - TPT	576.00
5105	Salaries OverTime	36,469.94
5106	Salaries Strike Team OT	-
5108	Holiday Pay	588.74
5109	Sick Pay	3,124.34
5110	Annual Leave Buyback	-
5111	Vacation Buyback	-
5112	Sick Leave Buyback	-
5113	Vacation Pay	2,886.92
5114	Comp Pay	5,684.52
5115	Annual Leave Pay	5,583.01
5121	PERS Retirement	19,639.54
5122	Social Security	4,451.85
5123	PARS Retirement	11.42
5126	State Disability Ins.	407.53
5127	Deferred Compensation	-
5131	Health Insurance	-
5132	Dental Insurance	-
5133	Vision Insurance	-
5134	Life Insurance	-
5135	Long Term Disability	-
5137	Leave Payouts	-
5151	Cell Phone Allowance	-
		158,025.77

FIVE CITIES FIRE AUTHORITY
DEPARTMENTAL LABOR DISTRIBUTION

PAY PERIOD

12/23/22 - 01/05/23

1/13/2023

BY ACCOUNT

5101	Salaries Full time	68,714.47
5102	Salaries Part-Time - PPT	538.72
5103	Salaries Part-Time - TPT	432.00
5105	Salaries OverTime	43,985.94
5106	Salaries Strike Team OT	-
5108	Holiday Pay	12,783.75
5109	Sick Pay	404.40
5110	Annual Leave Buyback	-
5111	Vacation Buyback	-
5112	Sick Leave Buyback	-
5113	Vacation Pay	5,096.16
5114	Comp Pay	7,857.84
5115	Annual Leave Pay	181.32
5121	PERS Retirement	20,449.46
5122	Social Security	10,313.99
5123	PARS Retirement	8.08
5126	State Disability Ins.	1,016.51
5127	Deferred Compensation	125.00
5131	Health Insurance	17,540.54
5132	Dental Insurance	968.16
5133	Vision Insurance	267.04
5134	Life Insurance	121.52
5135	Long Term Disability	154.34
5137	Leave Payouts	-
5151	Cell Phone Allowance	-
		190,959.24

<p>FIVE CITIES FIRE AUTHORITY</p> <p>DEPARTMENTAL LABOR DISTRIBUTION</p> <p>PAY PERIOD</p> <p>Employee Retention Incentive Program/Vacation Buyback</p> <p>1/18/2023 & 1/20/2023</p>

BY ACCOUNT

5101	Salaries Full time	-
5102	Salaries Part-Time - PPT	-
5103	Salaries Part-Time - TPT	-
5105	Salaries OverTime	-
5106	Salaries Strike Team OT	-
5108	Holiday Pay	-
5109	Sick Pay	-
5110	Annual Leave Buyback	-
5111	Vacation Buyback	39,911.31
5112	Sick Leave Buyback	-
5113	Vacation Pay	-
5114	Comp Pay	-
5115	Annual Leave Pay	-
5121	PERS Retirement	-
5122	Social Security	12,394.08
5123	PARS Retirement	32.97
5126	State Disability Ins.	1,229.34
5127	Deferred Compensation	-
5131	Health Insurance	-
5132	Dental Insurance	-
5133	Vision Insurance	-
5134	Life Insurance	-
5135	Long Term Disability	-
5137	Leave Payouts	-
5151	Cell Phone Allowance	-
		53,567.70

FIVE CITIES FIRE AUTHORITY
DEPARTMENTAL LABOR DISTRIBUTION

PAY PERIOD

01/06/23 - 01/19/23

1/27/2023

BY ACCOUNT

5101	Salaries Full time	78,978.83
5102	Salaries Part-Time - PPT	787.36
5103	Salaries Part-Time - TPT	576.00
5105	Salaries OverTime	50,865.33
5106	Salaries Strike Team OT	-
5108	Holiday Pay	6,113.89
5109	Sick Pay	3,915.36
5110	Annual Leave Buyback	-
5111	Vacation Buyback	-
5112	Sick Leave Buyback	-
5113	Vacation Pay	4,421.95
5114	Comp Pay	2,264.21
5115	Annual Leave Pay	1,992.86
5121	PERS Retirement	20,449.51
5122	Social Security	10,920.78
5123	PARS Retirement	11.81
5126	State Disability Ins.	1,077.93
5127	Deferred Compensation	125.00
5131	Health Insurance	17,589.02
5132	Dental Insurance	919.68
5133	Vision Insurance	271.69
5134	Life Insurance	121.52
5135	Long Term Disability	154.34
5137	Leave Payouts	-
5151	Cell Phone Allowance	-
		201,557.07



STAFF REPORT

TO: Chair and Board Members **MEETING DATE:** February 17, 2023

FROM: Stephen C. Lieberman, Fire Chief
Nicole Valentine, Treasurer

SUBJECT: Consideration of Audited Financial Reports for the Fiscal Year Ended June 30, 2022

RECOMMENDATION

It is recommended the Board of Directors receive and file the audited financial reports for the fiscal year ended June 30, 2022.

BACKGROUND

The public accounting firm of Moss, Levy, & Hartzheim LLP, was hired to audit FCFA's financial records for the fiscal year ended June 30, 2022. Audit services are retained for two reasons: first, to have an independent review of internal controls; and secondly, to ensure that the resulting financial reports fairly represent the financial position of FCFA.

The auditors began testing of internal controls in October 2022. The procedures for receiving and disbursing cash, the accounting methodology used to record transactions, the separation of duties to avert collusion, and asset securities were reviewed. As a result of this extensive testing, no internal control issues/events were found.

The auditors finished fieldwork in November 2022. Documentation in support of the assets, liabilities, and the fund balance of FCFA were examined and verified. This process assures an impartial review and substantiation of FCFA's fund balance.

As reflected on page 5 of the attached financial statements, FCFA ended the fiscal year with a total fund balance of \$1,324,318. The fund balance represents approximately 20% of ongoing expenditures.

Generally accepted accounting principles (GAAP) provide the criteria for judging whether a financial report is fairly presented. In defining the minimum standard of acceptable basic financial reporting for state and local governments, GAAP mandate a complete set of basic financial statements, including accompanying note disclosures, as well as the presentation of certain required supplementary information in connection with the basic financial statements.

Auditors may issue three different types of opinions at the conclusion of an audit: an unqualified, a qualified, or an adverse opinion. An unqualified opinion assures the reader that the financial information presented fairly represents the financial position of FCFA. A qualified opinion states that the information is fairly presented except for a particular issue. An adverse opinion indicates that the agency has major accounting and/or internal control issues. FCFA is proud to report that for the fiscal year ended June 30, 2022, the financial statements received an unqualified opinion.

FISCAL IMPACT

There is no fiscal impact associated with receiving the attached information.

ALTERNATIVES

The following alternatives are provided for the Board's consideration:

1. Accept the financial statements and auditor's opinion.
2. Do not accept the financial statements and provide further direction to staff.

ATTACHMENTS

Audit Report for the Fiscal Year Ended June 30, 2022

PREPARED BY

Nicole Valentine, Treasurer

FIVE CITIES FIRE AUTHORITY



AUDIT REPORT

For the Fiscal Year Ended June 30, 2022

FIVE CITIES FIRE AUTHORITY
AUDIT REPORT
Table of Contents
For the Fiscal Year Ended June 30, 2022

FINANCIAL SECTION

Independent Auditors’ Report 1

Basic Financial Statements:

 Government-wide Financial Statements:

 Statement of Net Position..... 3

 Statement of Activities..... 4

 Fund Financial Statements:

 Balance Sheet – Governmental Fund..... 5

 Reconciliation of the Balance Sheet of the Governmental Fund to the Statement of Net Position..... 6

 Statement of Revenues, Expenditures, and Changes in Fund Balance – Governmental Fund..... 7

 Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance of the Governmental Fund to the Statement of Activities 8

 Notes to the Basic Financial Statements 9

REQUIRED SUPPLEMENTARY INFORMATION SECTION (unaudited)

Budgetary Information – General Fund 25

Schedule of Changes in OPEB Liability and Related Ratios 26

Schedule of OPEB Contributions..... 27

Schedule of Proportionate Share of Net Pension Liability..... 28

Schedule of Pension Contributions 29

FIVE CITIES FIRE AUTHORITY



FINANCIAL SECTION

INDEPENDENT AUDITORS' REPORT

Board of Directors
Five Cities Fire Authority
Arroyo Grande, California

Report on the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and the major fund of Five Cities Fire Authority (the Authority) as of and for the fiscal year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of Five Cities Fire Authority (the Authority) as of and for the fiscal year ended June 30, 2022, and the respective changes in financial position for the fiscal 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 Five Cities Fire Authority 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 Five Cities Fire Authority'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 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 Five Cities Fire Authority'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 Five Cities Fire Authority'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 the budgetary information on page 25, the schedule of changes in OPEB liability and related ratios on page 26, the schedule of OPEB contributions on page 27, the schedule of proportionate share of net pension liability on page 28, and the schedule of pension contributions on page 29, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 13, 2022, on our consideration of the Five Cities Fire Authority'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 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Authority's internal control over financial reporting and compliance.

Moss, Renz & Hartgrain LLP

Santa Maria, California
December 13, 2022

FIVE CITIES FIRE AUTHORITY
STATEMENT OF NET POSITION
June 30, 2022

	<u>Governmental Activities</u>
ASSETS	
Cash and investments	\$ 1,582,311
Receivables:	
Accounts	503,779
Interest	943
Capital assets:	
Depreciable:	
Vehicles and equipment	3,210,081
Accumulated depreciation	<u>(2,374,228)</u>
Total assets	<u>2,922,886</u>
DEFERRED OUTFLOWS OF RESOURCES	
Pension related	967,965
OPEB related	311,945
Total deferred outflows of resources	<u>1,279,910</u>
LIABILITIES	
Accounts payable	485,686
Accrued payroll	276,704
Unearned revenue	325
Noncurrent liabilities:	
Due within one year:	
Notes from direct borrowings	89,995
Compensated absences	142,382
Due in more than one year:	
Notes from direct borrowings	318,640
Compensated absences	427,144
Net pension liability	176,424
Other postemployment benefits (OBEP)	937,615
Total liabilities	<u>2,854,915</u>
DEFERRED INFLOWS OF RESOURCES	
Pension related	1,750,481
OPEB related	927,797
Total deferred inflows of resources	<u>2,678,278</u>
NET POSITION	
Net investment in capital assets	427,218
Unrestricted	<u>(1,757,615)</u>
Total net position	<u>\$ (1,330,397)</u>

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

FIVE CITIES FIRE AUTHORITY
STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2022

	Program Revenues			Net (Expense) Revenue and Changes in Net Position
	Expenses	Charges for Services	Operating Contributions and Grants	
Governmental Activities:				
Fire protection services	\$ 4,488,846	\$ 6,562,126	\$ 8,841	\$ -
Total governmental activities	<u>\$ 4,488,846</u>	<u>\$ 6,562,126</u>	<u>\$ 8,841</u>	<u>\$ -</u>
		General Revenues:		
		Investment Income		<u>1,935</u>
		Change in net position		2,084,056
		Net position at beginning of fiscal year		<u>(3,414,453)</u>
		Net position at end of fiscal year		<u>\$ (1,330,397)</u>

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

FIVE CITIES FIRE AUTHORITY
GOVERNMENTAL FUND
BALANCE SHEET
June 30, 2022

	<u>General Fund</u>
ASSETS	
Cash and investments	\$ 1,582,311
Receivables:	
Accounts	503,779
Interest	<u>943</u>
Total assets	<u><u>\$ 2,087,033</u></u>
LIABILITIES AND FUND BALANCE	
Liabilities:	
Accounts payable	\$ 485,686
Accrued payroll	276,704
Unearned revenue	<u>325</u>
Total liabilities	<u>762,715</u>
Fund Balance:	
Unassigned	<u>1,324,318</u>
Total fund balance	<u>1,324,318</u>
Total liabilities and fund balance	<u><u>\$ 2,087,033</u></u>

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

FIVE CITIES FIRE AUTHORITY

RECONCILIATION OF THE BALANCE SHEET OF THE GOVERNMENTAL FUND

TO THE STATEMENT OF NET POSITION

June 30, 2022

Total fund balance - governmental fund \$ 1,324,318

In the governmental fund, only current assets are reported. In the statement of net position all assets are reported, including capital assets and accumulated depreciation.

Capital assets at historical cost	\$ 3,210,081
Accumulated depreciation	<u>(2,374,228)</u>

Net capital assets 835,853

In the governmental fund, only current liabilities are reported. In the statement of net position all liabilities, including long-term liabilities, are reported. Long-term liabilities relating to governmental activities consist of:

Notes from direct borrowing	\$ 408,635
Compensated absences	569,526
Net pension liability	176,424
Other postemployment benefits	<u>937,615</u>

Total long-term liabilities (2,092,200)

In governmental funds, pension obligations and OPEB obligations are deferred because they do not meet current financial obligations. However, in government-wide statement of net position, deferred outflows and deferred inflows of resources related to pensions and OPEB are recorded. The difference between deferred outflows of resources of \$1,279,910 and deferred inflows of resources of \$(2,678,278) is:

(1,398,368)

Total net position - governmental activities

\$ (1,330,397)

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

FIVE CITIES FIRE AUTHORITY
GOVERNMENTAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
For the Fiscal Year Ended June 30, 2022

	<u>General Fund</u>
REVENUES	
Member contributions	\$ 5,734,218
Use of money and property	1,935
Grant revenue	8,841
Charges for services	808,758
Other revenue	<u>19,150</u>
Total revenue	<u>6,572,902</u>
EXPENDITURES	
Salaries and benefits	5,546,681
Services and supplies	988,450
Debt Service:	
Principal	87,625
Interest	<u>13,572</u>
Total expenditures	<u>6,636,328</u>
Excess of revenue over(under) expenditures	(63,426)
Fund balance, July 1, 2021	<u>1,387,744</u>
Fund balance, June 30, 2022	<u><u>\$ 1,324,318</u></u>

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

FIVE CITIES FIRE AUTHORITY

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE OF THE GOVERNMENTAL FUND TO THE STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2022**

Total net change in fund balance - governmental fund \$ (63,426)

Capital outlays are reported in the governmental fund as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which additions to capital outlay \$0 is less than depreciation expense (\$202,773) during the current fiscal period. (202,773)

In the statement of activities, compensated absences are measured by the amounts earned during the fiscal year. In the governmental fund, however, expenditures for these items are measured by the amount of financial resources used (essentially the amounts paid). For this fiscal year ended, vacation earned exceeded the amounts used by: (41,180)

In governmental funds, OPEB costs are recognized when employer contributions are made. In the statement of activities, OPEB costs are recognized on the accrual basis. This fiscal year, the difference between accrual-basis OPEB costs and actual employers contributions was: (133,397)

In governmental funds, repayments of long-term liabilities are reported as expenditures. In government-wide statements, repayments of long-term liabilities are reported as reductions of liabilities. Payment on notes from direct borrowings principal was \$87,625. 87,625

In governmental funds, pension costs are recognized when employer contributions are made. In the statement of activities, pension costs are recognized on the accrual basis. This fiscal year, the difference between accrual-basis pension costs and actual employer contributions was: 2,437,207

Change in net position - governmental activities \$ 2,084,056

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

FIVE CITIES FIRE AUTHORITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements of the Five Cities Fire Authority (FCFA) has been prepared in conformity with accounting principles generally accepted in the United States of America as applied to governmental units. The Government Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant FCFA's accounting policies are described below:

A. Reporting Entity

FCFA was established on July 9, 2010, by a joint powers agreement between the Cities of Arroyo Grande, Grover Beach, and Oceano Community Services District. The FCFA governing board consists of one member appointed from each participating entity, as determined by the respective City Council or Board of Directors. All financial decisions are made by this three-member board. Each participating entity contributes its pro rata share of operating costs to FCFA based on a funding formula, calculated annually.

The reporting entity is the Five Cities Fire Authority. There are no component units in this report which meet the criteria of the Governmental Accounting Standards Board (GASB) Statement No. 14, *The Financial Reporting Entity*, as amended by GASB Statements No. 39, No. 61, No. 80, and No. 90.

B. Basis of Accounting and Presentation

The accounts of FCFA are organized in one general fund. The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis* of accounting. Revenues are recorded when *earned* and expenses are recorded at the time liabilities are *incurred*, regardless of when the related cash flows take place.

The governmental general fund is 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*. FCFA considers all revenues reported in the governmental general fund to be available if the revenues are collected within sixty days after the fiscal year-end. Expenditures are recorded when the related fund liability is *incurred*, except for principal and interest on long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent that they have matured. Capital asset acquisitions are reported as expenditures in the general fund. Proceeds of long-term debt and acquisitions under capital leases are reported as other financing sources.

Non-exchange transactions, in which FCFA gives or receives value without directly receiving or giving equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Other revenues susceptible to accrual include other taxes, intergovernmental revenues, interest, and charges for services.

Grant revenues are recognized in the fiscal year in which all eligibility requirements are met. Under the terms of grant agreements, FCFA may fund certain programs with a combination of cost-reimbursement grants, categorical block grants, and general revenues. Thus, either restricted and unrestricted fund balances or net position may be available to finance program expenditures/expenses. FCFA's policy is to first apply restricted grant resources to such programs, followed by general revenues, if necessary.

FIVE CITIES FIRE AUTHORITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

B. Basis of Accounting and Presentation – continued

Government-wide Statements

The Statement of Net Position and the Statement of Activities display information about FCFA. These statements include the financial activities of the overall FCFA government. Eliminations have been made to minimize the double counting of internal activities. Government activities generally are financed through taxes, intergovernmental revenues, and other non-exchange transactions.

The Statement of Activities presents a comparison between direct expenses and program revenues for each segment of the FCFA's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) charges paid by the recipients of goods or services offered by the programs, (b) grants and contributions that are restricted to meeting the operational needs of a particular program, and (c) fees, grants, and contributions that are restricted to financing the acquisition or construction of capital assets. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements

The fund financial statements provide information about the FCFA's general fund.

C. Cash and Investments

FCFA pools its available cash for investment purposes. FCFA considers pooled cash and investments, with original maturities of three months or less, to be cash equivalents.

In accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, highly liquid market investments with maturities of one year or less at time of purchase are stated at amortized cost. All other investments are stated at fair value. Market value is used as fair value for those securities for which market quotations are readily available.

D. Capital Assets

Capital assets are defined as costs related to the acquisition or purchase of property, plant, and equipment. Capital assets are reported in the applicable governmental activities columns in the government-wide financial statements. All capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Contributed capital assets are valued at their estimated fair value on the date contributed. It is FCFA's policy to capitalize all capital assets with costs exceeding \$5,000 and with useful lives exceeding one year.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the life of the asset are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

The purpose of depreciation is to spread the cost of capital assets equitable among all users over the life of these assets. The amount charged to depreciation expense each fiscal year represents that fiscal year's pro rata share of the cost of capital assets. GASB Statement No. 34 requires that all capital assets with limited useful lives be depreciated over their estimated useful lives. Depreciation is provided using the straight-line method which means the cost of the asset is divided by its expected useful life in years and the result is charged to expense each fiscal year until the asset is fully depreciated. FCFA has assigned the useful lives listed below to capital assets:

Structures and improvements	50 years
Equipment	5 – 25 years

FIVE CITIES FIRE AUTHORITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

E. Compensated Absences

In compliance with GASB Statement No. 16, FCFA has established a liability for accrued sick leave and vacation. All vacation is accrued when incurred in the government-wide statements. This liability is calculated for current employees at the current rates of pay. FCFA employees accrue vacation and sick leave that vary in amounts, based primarily on employment status and years of service. In the event of termination or retirement, employees are reimbursed for the total value of their accumulated vacation days and compensatory time. In the event of retirement, employees may choose to be paid 50% of their unused sick leave, to a maximum of 480 hours at the current rate of pay. In addition, unused accumulated sick leave may be converted to PERS retirement credit per the FCFA's contract with PERS.

F. Deferred Outflows and Inflows of Resources

Pursuant to GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, FCFA recognizes deferred outflows and inflows of resources.

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. A deferred outflow of resources is defined as a consumption of net position by FCFA that is applicable to a future reporting period. FCFA has two items which qualify for reporting in this category; refer to Note 5 and Note 6 for a detailed listing of the deferred outflows of resources FCFA has reported.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. A deferred inflow of resources is defined as an acquisition of net position by FCFA that is applicable to a future reporting period. FCFA has two items which qualify for reporting in this category; refer to Note 5 and 6 for a detailed listing of the deferred inflows of resources FCFA has reported.

G. Fund Balances and Net Position

Fund balance is the difference between the assets and liabilities reported in the governmental general fund. In compliance with GASB Statement No. 54, FCFA has established the following fund balance types:

Nonspendable – The non-spendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

Restricted – The restricted fund balance classification includes amounts that reflect constraints placed on the use of resources (other than non-spendable items) that are either (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed – The committed fund balance classification includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Board of Directors. Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of action (legislation, resolution, ordinance, etc.) it employed to previously commit those amounts. Committed fund balance should also incorporate contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned – The assigned fund balance classification includes amounts that are constrained by the government's intent to be used for specific purposes, but that are neither restricted nor committed. Such intent is to be established by (a) the governing body itself or (b) a body or official to which the governing body had delegated the authority to assign amounts to be used for specific purposes.

FIVE CITIES FIRE AUTHORITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

G. Fund Balances and Net Position – continued

Unassigned – The unassigned fund balance classification includes amounts that do not fall into one of the above four categories. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned for specific purposes within the General Fund. The General Fund is the only fund that should report this category of fund balance.

Governmental Accounting Standards Board Statement No. 63 requires that the difference between assets added to the deferred outflows of resources and liabilities added to the deferred inflows of resources be reported as net position. Net position is classified in the following categories:

Net Investment in Capital Assets – Net position that is net investment in capital assets consist of capital assets, net of accumulated depreciation, and reduced by outstanding debt directly attributed to the acquisition, construction, or improvement of the assets.

Restricted Net Position – The restricted net position is the portion of net position that has external constraints placed on it by external creditors, grantors, contributors, laws, or regulations of other governments, or through constitutional provisions or enabling legislation.

Unrestricted Net Position – The unrestricted net position classification is the amount remaining that does not fall into one of the above two categories.

FCFA's policy that when an expenditure is incurred for which both restricted and unrestricted fund balances are available, the restricted fund balance be spent first followed by committed, then assigned, and, if applicable, unassigned.

H. Pensions

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

I. Other Postemployment Benefits (OPEB)

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

J. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimations and assumptions that affect the reported amounts of assets, liabilities, revenues, expenditures or expenses as appropriate. Actual results could differ from those estimated.

K. Future Accounting Pronouncements

GASB Statements listed below will be implemented in future financial statements:

Statement No. 91 "Conduit Debt Obligations"

The provisions of this statement are effective
for fiscal years beginning after December 15, 2021.

FIVE CITIES FIRE AUTHORITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

K. Future Accounting Pronouncements – continued

Statement No. 93	"Replacement of Interbank Offered Rates"	The provisions of this statement except for paragraphs 11b, 13, and 14 are effective for fiscal years beginning after June 15, 2020. Paragraph 11b is effective for fiscal years beginning after December 31, 2021. Paragraphs 13 and 14 are effective for fiscal years beginning after June 15, 2021.
Statement No. 94	"Public-Private and Public-Public Partnerships and Availability Payment Arrangements"	The provisions of this statement are effective for fiscal years beginning after June 15, 2022.
Statement No. 96	"Subscription-Based Information Technology Arrangements"	The provisions of this statement are effective for fiscal years beginning after June 15, 2022.
Statement No. 99	"Omnibus 2022"	The provisions of this statement are effective in April 2022 except for the provisions related to leases, PPPs, SBITAs, financial guarantees and derivative instruments. The provisions related to leases, PPPs, and SBITAs are effective for fiscal years beginning after June 15, 2022. The provisions related to financial guarantees and derivative instruments are effective for fiscal years beginning after June 15, 2023.
Statement No. 100	"Accounting Changes and Error Corrections - an amendment of GASB Statement No. 62"	The provisions of this statement are effective for fiscal years beginning after June 15, 2023.
Statement No. 101	"Compensated Absences"	The provisions of this statement are effective for fiscal years beginning after December 15, 2023.

NOTE 2 – CASH AND INVESTMENTS

The composition of cash and investments as of June 30, 2022, is as follows:

Cash in bank and on hand	\$ 1,078,611
Investments	<u>503,700</u>
Total cash and investments, statement of net position	<u><u>\$ 1,582,311</u></u>

The Authority categorizes its fair value measurements within the fair value hierarchy established by U.S. Generally Accepted Accounting Principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. These principles recognize a three-tiered fair value hierarchy. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The Authority had investments in the Local Agency Investment Fund and that external pool is measured under Level 2.

FIVE CITIES FIRE AUTHORITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2022

NOTE 2 – CASH AND INVESTMENTS – continued

Investments Authorized by the California Government Code and FCFA’s Investment Policy

The table on the following page identifies the investment types that are authorized for FCFA by the California Government Code. The table also identifies certain provisions of the California Government Code that address interest rate risk, credit risk, and concentration of credit risk.

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Local Agency Bonds	5 years	None	None
U.S. Treasury Obligations	5 years	60%	None
U.S. Agency Securities	5 years	None	None
Bankers’ Acceptances	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposit	5 years	20%	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%
Mortgage Pass-Through Securities	5 years	20%	None
County Pooled Investment Fund	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	\$75,000,000
JPA Pools (other investment pools)	N/A	None	None
Guaranteed Investment Contract	15 months	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. One of the ways that FCFA manages its exposure to interest rate risk is by purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flows and liquidity needed for operations. Information about the sensitivity of the fair values of FCFA’s investments to market interest rate fluctuations is provided below that shows the distribution of FCFA’s investments by maturity:

Investment Type	Remaining Maturity (in Months)				
	Carrying Amount	12 Months or Less	13-24 Months	25-60 Months	More than 60 Months
Local Agency Investment Fund	\$ 503,700	\$ 503,700	\$ -	\$ -	\$ -
Total	\$ 503,700	\$ 503,700	\$ -	\$ -	\$ -

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 rating by a nationally recognized statistical rating organization. Presented below is the minimum rating required by (where applicable) the California Government Code, FCFA’s investment policy, or debt agreements, and the actual rating as of fiscal year end for each investment type:

Investment Type	Carrying Amount	Minimum Legal Rating	Exempt From Disclosure	Rating as of Fiscal Year End		
				AAA	AA	Not Rated
Local Agency Investment Fund	\$ 503,700	N/A	\$ -	\$ -	\$ -	\$ 503,700
Total	\$ 503,700		\$ -	\$ -	\$ -	\$ 503,700

FIVE CITIES FIRE AUTHORITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2022

NOTE 2 – CASH AND INVESTMENTS – continued

Concentration of Credit Risk

The investment policy of FCFA contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. There are no investments in any one issuer that represent 5% or more of total FCFA's investments.

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 FCFA'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 for deposits: The California Government Code requires that a financial institution secure deposits 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 fair 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 FCFA's deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits.

None of FCFA's deposits with financial institutions in excess of the Federal Depository Insurance Corporation's limits were held in uncollateralized accounts.

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 FCFA'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 a local government's indirect investment in securities through the use of mutual funds or governmental investment pools (such as LAIF).

Investment in State Investment Pool

FCFA is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by the California Government Code under the oversight of the Treasurer of the State of California. The fair value of FCFA's investment in this pool is reported in the accompanying basic financial statements at the amounts based upon FCFA's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis.

NOTE 3 – CAPITAL ASSETS

Capital asset activity for the fiscal year ended June 30, 2022, is as follows:

	Balance July 1, 2021	Additions	Deletions	Balance June 30, 2022
Depreciable capital assets				
Equipment	\$ 580,761	\$ -	\$ -	\$ 580,761
Vehicles	2,629,320			2,629,320
Total depreciable capital assets	3,210,081			3,210,081
Less accumulated depreciation	(2,171,455)	(202,773)		(2,374,228)
Net capital assets	<u>\$ 1,038,626</u>	<u>\$ (202,773)</u>	<u>\$ -</u>	<u>\$ 835,853</u>

FIVE CITIES FIRE AUTHORITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2022

NOTE 4 – LONG-TERM LIABILITIES

A. Changes in Long-Term Liabilities

Long-term liability activity for the fiscal year ended June 30, 2022, is as follows:

	Balance July 1, 2021	Additions	Deletions	Balance June 30, 2022	Due Within One year
Governmental Activities					
Notes from direct borrowing	\$ 496,260	\$ -	\$ 87,625	\$ 408,635	\$ 89,995
Compensated absences	528,346	387,882	346,702	569,526	142,382
Net pension liability	4,950,787		4,774,363	176,424	
OPEB	1,614,448	208,956	885,789	937,615	
Total	\$ 7,589,841	\$ 596,838	\$ 6,094,479	\$ 2,092,200	\$ 232,377

B. Compensated Absences

FCFA employees accumulate earned but unused vacation and sick pay benefits, which can be converted to cash at termination of employment. Since no means exists to reasonably estimate the amounts that might be liquidated with expendable currently available financial resources, if any, they are reported as long-term debt on the Statement of Net Position. No expenditure is reported for these amounts in the general fund statement. The amount of these vested benefits (payable in accordance with various collective bargaining agreements) at June 30, 2022, total \$569,526.

C. Net Pension Liability

During the 2014-15 fiscal year, GASB issued Statement No. 68 which required FCFA to measure and report the liabilities associated with its pension liability. FCFA's net pension liability was determined to be \$176,424 at June 30, 2022. See Note 5 for further detail.

D. Other Postemployment Benefits

In 2004, GASB issued Statement No. 45 which required FCFA to measure and report the liabilities associated with other post-employment benefits (OPEB). In 2017, GASB issued Statement No. 75 that updated the requirements for OPEB. FCFA's OPEB liability was determined to be \$937,615 at June 30, 2022. FCFA is currently funding the liability on a pay-as-you-go basis. See Note 6 for further detail.

E. Notes from Direct Borrowing

During the 2015-16 fiscal year, the Authority entered into a note agreement for direct borrowing for the purchase of a new fire engine. The term is for 10 years at an interest rate of 2.5% per annum, with the amount financed of \$580,843. During the 2016-17 fiscal year, the Authority entered into a note agreement for direct borrowing for the purchase of a new fire engine. The term is for 10 years at an interest rate of 3.12% per annum, with the amount financed of \$408,635. See Note 7 for further detail.

NOTE 5 – DEFINED BENEFIT PENSION PLAN

A. General Information about the Pension Plans

Plan Description, Benefits Provided and Employees Covered – The Five Cities Fire Authority's defined pension plan, Public Employees' Retirement System (PERS), provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. PERS is part of the Public Agency portion of the California Public Employees' Retirement System (CalPERS), cost-sharing multiple-employer plan administered by CalPERS, which acts as a common investment and administrative agent for participating public employers within the State of California. A menu of benefit provisions as well as other requirements are established by State statutes with the Public Employees' Retirement Law. FCFA selects optional benefit provisions from the benefit menu by contract with CalPERS and adopts those benefits through local ordinance (other local methods). FCFA is enrolled in two plans; Miscellaneous and Safety. CalPERS issues a separate annual comprehensive financial report. Copies of the CalPERS' annual financial report may be obtained from the CalPERS Executive Office – 400 P Street – Sacramento, CA 95814.

FIVE CITIES FIRE AUTHORITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2022

NOTE 5 – DEFINED BENEFIT PENSION PLAN - continued

A. General Information about the Pension Plans – continued

The defined benefit pension plan provisions and benefits at June 30, 2022, are summarized below:

	<u>Miscellaneous Plan</u>	
	Prior to January 1, 2013	On or after January 1, 2013
Hire date	2013	January 1, 2013
Benefit formula	2.5% @ 55	2.0% @ 62
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	Monthly for life	Monthly for life
Retirement age	55	62
Required employee contribution rates	8.00%	6.75%
Required employer contribution rates	12.20%	7.59%

	<u>Safety Plan</u>	
	Prior to January 1, 2013	On or after January 1, 2013
Hire date	2013	January 1, 2013
Benefit formula	3.0% @ 55	2.7% @ 57
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	Monthly for life	Monthly for life
Retirement age	55	57
Required employee contribution rates	9.00%	13.000%
Required employer contribution rates	21.79%	13.13%
Required employer payment of unfunded liability	\$152,935	\$5,135

Contribution Description – Section 20814(c) of the California Public Employees’ Retirement Law (PERL) requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The total plan contributions are determined through the CalPERS’ annual actuarial valuation process. For public agency cost-sharing plans covered by either the Miscellaneous or Safety risk pools, the Plan’s actuarially determined rate is based on the estimated amount necessary to pay the Plan’s allocated share of the risk pool’s costs of benefits earned by employees during the year, and any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. Contributions to the pension plan from FCFA during the 2021-22 fiscal year were \$14,397 for the miscellaneous plan and \$625,002 for the safety plan.

At June 30, 2022, FCFA reported a liability of \$90,264 for the miscellaneous plan and \$86,160 for the safety plan for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2020 which was updated for June 30, 2021 using standard procedures. FCFA’s proportion of the net pension liability was based on a projection of FCFA’s long-term share of contributions to the pension plan relative to the projected contributions of all pension plan participants, actuarially determined. At June 30, 2021, FCFA’s proportionate share of the net pension liability for each Plan as of June 30, 2020 and June 30, 2021 was as follows:

	<u>Miscellaneous</u>	<u>Safety</u>
Proportion-June 30, 2020	0.00649%	0.07020%
Proportion-June 30, 2021	<u>0.00475%</u>	<u>0.00246%</u>
Adjustment due to differences in proportions	<u>-0.00174%</u>	<u>-0.06774%</u>

FIVE CITIES FIRE AUTHORITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2022

NOTE 5 – DEFINED BENEFIT PENSION PLAN - continued

B. Pension Liabilities, Deferred Outflows and Inflows, and Pension Expense Related to Pensions

For the fiscal year ended June 30, 2022, FCFA recognized pension expense of \$(1,797,808). Pension expense represents the change in the net pension liability during the measurement period, adjusted for actual contributions and the deferred recognition of changes in investment gains or losses, actuarial gains or losses, actuarial assumptions or method, and plan benefits. At June 30, 2022, FCFA reported deferred outflows and inflows of resources related to pension from the following resources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 639,399	\$ -
Net difference between projected and actual earnings on pension plan investment		130,078
Differences between expected and actual experience	24,842	
Changes of assumptions		
Adjustment due to differences in proportions	303,724	1,256,485
Differences between employer’s contribution and the employer’s proportionate share of contributions		363,918
Total	\$ 967,965	\$ 1,750,481

The reported deferred outflows of resources related to pensions in the amount of \$639,399 resulting from FCFA contributions subsequent to the measurement date will be recognized as a reduction of the pension liability in the 2022-23 fiscal year. The additional amounts reported as deferred outflows and inflows of resources related to pensions will be recognized as pension expense as follows:

Fiscal Year Ending June 30	Amount
2023	\$ (435,639)
2024	(532,118)
2025	(418,271)
2026	(35,887)
Total	\$ (1,421,915)

Actuarial Assumptions – The total pension liability for both the miscellaneous and safety plans in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions:

Valuation Date	June 30, 2020
Measurement Date	June 30, 2021
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.50%
Salary Increases	Varies by Entry Age and Service
Investment Rate of Return	7.0% Net of Pension Plan Investment and Administrative Expenses; includes Inflation
Mortality Rate Table (1)	Derived using CalPERS’ Membership Data for all Funds
Post Retirement Benefit Increase	Contract COLA up to 2.50% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2.75% thereafter

1 – The mortality table used was developed based on CalPERS’ specific data. The table includes 15 years of mortality improvements using 90% of Scale MP 2016 published by the Society of Actuaries.

FIVE CITIES FIRE AUTHORITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2022

NOTE 5 – DEFINED BENEFIT PENSION PLAN - continued

B. Pension Liabilities, Deferred Outflows and Inflows, and Pension Expense Related to Pensions - continued

Discount Rate – The discount rate used to measure the total pension liability was 7.15%. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 7.15% discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long-term expected discount rate of 7.15% will be applied to all plans in the Public Employees Retirement Fund. The stress test results are presented in a detailed report that can be obtained from the CalPERS website.

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

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. Using historical returns on all the funds’ asset classes, expected compound (geometric) returns were calculated over the short-term (the first 10 years) and the long-term (11 to 60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

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

Asset Class	Current Target Allocation	Real Return Years 1-10 ¹	Real Return Years 11+ ²
Global Equity	50.0%	4.80%	5.98%
Fixed Income	28.0%	1.00%	2.62%
Inflation Assets	0.0%	0.77%	1.81%
Private Equity	8.0%	6.30%	7.23%
Real Assets	13.0%	3.75%	4.93%
Liquidity	1.0%	0.00%	-0.92%

1 – An expected inflation of 2.00% used for this period

2 – An expected inflation of 2.92% used for this period

Sensitivity of the Net Pension Liability to Changes in the Discount Rate – The following represents FCFA’s proportionate share of the net pension liability calculated using the discount rate of 7.15%, as well as what FCFA’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.15%) and one percentage point higher (8.15%) than the current rate:

Plan’s Net Pension Liability	Discount Rate -1% (6.15%)	Current Discount Rate (7.15%)	Discount Rate +1% (8.15%)
Miscellaneous	\$ 150,363	\$ 90,264	\$ 40,580
Safety	2,450,366	86,160	(1,855,743)
Total	\$ 2,600,729	\$ 176,424	\$ (1,815,163)

Pension Plan Fiduciary Net Position – Detailed information about the pension plan’s fiduciary net position is available in the separately issued CalPERS’ financial reports.

FIVE CITIES FIRE AUTHORITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2022

NOTE 5 – DEFINED BENEFIT PENSION PLAN – continued

C. Payable to the Pension Plan

At June 30, 2022, FCFA had no amount outstanding for contributions to the pension plan required for the 2021-22 fiscal year.

NOTE 6 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS

Plan Description

FCFA provides post-retirement health benefits, in accordance with State statutes, to all employees retiring from FCFA and enrolled in an insurance program under the California Public Employees’ Medical and Hospital Care (PEMHCA). The CalPERS’ PEMHCA plan is a defined contribution, multiple employer, and healthcare plan providing benefits to active and retired employees. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

Benefits Provided

FCFA participates in the CalPERS Health Benefit Program where all employee groups were under the equal contribution option. FCFA’s contribution is an equal amount for both employees and retirees. The mandatory employer contribution for active and retiree health insurance is increased annually in accordance with PEMHCA regulation.

Employees Covered

Active plan members	26
Inactive employees or beneficiaries currently receiving benefits	2
Inactive employees or beneficiaries entitled to but not yet receiving benefits	1
Total	<u>29</u>

The Authority currently finances benefits on a pay-as-you go basis.

OPEB Liability

The Authority’s OPEB liability was measured as of June 30, 2021 and the total OPEB liability used to calculate the Net OPEB liability was determined by an actuarial valuation dated June 30, 2021.

Actuarial assumptions. The total OPEB liability was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50%
Salary increases	2.75%
Medical cost trend rate	Non-Medicare - 6.50% for 2023, decreasing to 3.75% in 2076 Medicare - 5.65% for 2021, decreasing to 3.75% in 2076

Pre-retirement mortality rates were based on the CalPERS 2000-2019 Experience Study and the mortality improvement was projected fully generational with Scale MP-2021.

Actuarial assumptions used in the June 30, 2021 valuation were based on a review of plan experience during the period July 1, 2020 to June 30, 2021.

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. To achieve the goal set by the investment policy, plan assets will be managed to earn, on a long-term basis, a rate of return equal to or in excess of the target rate of return of 2.16 percent.

FIVE CITIES FIRE AUTHORITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2022

NOTE 6 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS - continued

Change in assumptions. The discount rate was decreased from 2.21 percent to 2.16 percent. Decrease in inflation, medical trend, PEMHCA trend, and salary increases. The newer CalPERS 2000-2019 Experience Study was used for demographic assumptions and Mortality was updated to Scale MO-2021.

Discount rate. GASB 75 requires a discount rate that reflects the following:

- a) The long-term expected rate of return on OPEB plan investments — to the extent that the OPEB plan's fiduciary net position (if any) is projected to be sufficient to make projected benefit payments and assets are expected to be invested using a strategy to achieve that return;
- b) A yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher — to the extent that the conditions in (a) are not met.

To determine a resulting single (blended) rate, the amount of the plan's projected fiduciary net position (if any) and the amount of projected benefit payments is compared in each period of projected benefit payments. The discount rate used to measure the Authority's total OPEB liability is based on these requirements and the following information:

Reporting Date	Measurement Date	Long Term Expected Return of Plan Investments	Municipal 20 Year High Grade Rate Index	Discount Rate
June 30, 2022	June 30, 2021	2.16%	2.16%	2.16%
June 30, 2021	June 30, 2020	2.21%	2.21%	2.21%
June 30, 2020	June 30, 2019	3.50%	3.50%	3.50%

Changes in the OPEB Liability

	Total OPEB Liability
Balance at June 30, 2021 (Valuation Date June 30, 2021)	\$ 1,614,448
Changes recognized for the measurement period:	
Service cost	169,871
Interest	39,085
Changes of assumptions	(474,290)
Difference between expected and actual experience	(380,019)
Benefit payments	(31,480)
Net Changes	(676,833)
Balance at June 30, 2022 (Measurement Date June 30, 2021)	\$ 937,615

Sensitivity of the OPEB liability to changes in the discount rate. The following presents the OPEB liability, as well as what the OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (1.16 percent) or 1 percentage point higher (3.16 percent) than the current discount rate:

	1% Decrease 1.16%	Current Rate 2.16%	1% Increase 3.16%
OPEB Liability	\$ 1,118,496	\$ 937,615	\$ 795,424

FIVE CITIES FIRE AUTHORITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2022

NOTE 6 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS - continued

Sensitivity of the OPEB liability to changes in the healthcare trend rates. The following presents the OPEB liability, as well as what the OPEB liability would be if it were calculated using a healthcare cost trend rates that are 1 percentage point lower or 1 percentage point higher than the current healthcare cost trend rates:

	<u>1% Decrease</u>	<u>Healthcare Cost Trend Rate</u>	<u>1% Increase</u>
OPEB Liability	\$ 773,311	\$ 937,615	\$ 1,167,969

OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB

For the fiscal year ended June 30, 2022, the Authority recognized OPEB expense of \$142,476. As of the fiscal year ended June 30, 2022, the Authority reported deferred outflows and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
OPEB contributions subsequent to measurement date	\$ 9,079	\$ -
Change in assumptions	302,866	528,103
Difference between expected and actual experience		399,694
	<u>\$ 311,945</u>	<u>\$ 927,797</u>

The reported deferred outflows of resources related to pensions in the amount of \$9,079 resulting from FCFA contributions subsequent to the measurement date will be recognized as a reduction of the OPEB liability in the 2022-23 fiscal year. Amounts reported as deferred outflows and inflows of resources will be recognized in OPEB expense as follows:

<u>Fiscal Year Ending June 30,</u>	<u>Amount</u>
2023	\$ (66,592)
2024	(66,592)
2025	(66,592)
2026	(66,592)
2027	(56,063)
Thereafter	(302,500)
	<u>\$ (624,931)</u>

NOTE 7 – NOTES FROM DIRECT BORROWINGS

On February 23, 2016, the Authority entered into a note agreement for direct borrowing with JPMorgan Chase Bank, N.A. The note proceeds were used for the purchase and acquisition of a new fire engine. The amount of the note was \$508,843 and accrued interest at 2.5 percent. The note is secured by the fire engine itself and any and all proceeds thereof. In the event of a default, the equipment would need to be returned if the remaining balance of the note is paid by a set return date. Annual payments are due February 26 of each fiscal year and commenced on February 26, 2017. Future note payments are as shown on the following page:

FIVE CITIES FIRE AUTHORITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2022

NOTE 7 – NOTES FROM DIRECT BORROWINGS - continued

Fiscal year Ending June 30	Principal	Interest	Total
2023	\$ 60,125	\$ 6,241	\$ 66,366
2024	61,627	4,739	66,366
2025	63,169	3,198	66,367
2026	64,748	1,619	66,367
Total	<u>\$ 249,669</u>	<u>\$ 15,797</u>	<u>\$ 265,466</u>

On February 13, 2017, the Authority entered into a note agreement for direct borrowing with JPMorgan Chase Bank, N.A. The note proceeds were used for the purchase and acquisition of a new fire engine. The amount of the note was \$554,275 and accrued interest at 3.12 percent. The note is secured by the fire engine itself and any and all proceeds thereof. In the event of a default, the equipment would need to be returned if the remaining balance of the note is paid by a set return date. An immediate principal reduction of \$260,509 was recognized due to the pre-payment of the City of Arroyo Grande’s proportional share of the cost of the fire engine. Annual note payments are due April 15 of each fiscal year and commenced on April 15, 2018. Future note payments are as follows:

Fiscal year Ending June 30,	Principal	Interest	Total
2023	\$ 29,870	\$ 4,960	\$ 34,830
2024	30,802	4,028	34,830
2025	31,763	3,067	34,830
2026	32,755	2,075	34,830
2027	33,776	1,054	34,830
Total	<u>\$ 158,966</u>	<u>\$ 15,184</u>	<u>\$ 174,150</u>

NOTE 8 – CONTINGENCIES AND COMMITMENTS

There are no contingent liabilities outstanding and no lawsuits pending of real financial consequence as of the end of the fiscal year.

FCFA has received State and Federal funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate expenditure disallowances under the term of the grants, it is believed that any required reimbursement will not be material.

The FCFA is currently in the process of winding down Oceano Community Services District’s membership as detailed in Note 10 – Subsequent Events.

NOTE 9 – EXCESS OF EXPENDITURES OVER APPROPRIATIONS

FCFA had expenditures of \$268,159 in excess of the expenditures appropriated for the fiscal year ended June 30, 2022.

FIVE CITIES FIRE AUTHORITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2022

NOTE 10 – SUBSEQUENT EVENTS

On July 1, 2020, the members of the Five Cities Fire Authority approved the 3rd amendment to the Joint Powers Agreement (JPA). As part of the amendment, Oceano Community Services District agreed to place a special tax up for vote. Oceano Measure A-22 did not pass on the June 7, 2022 ballot. As a result the FCFA entered into the Wind Down Period as laid out in the 3rd Amendment where as on June 30, 2023, Oceano will no longer be a member of the JPA. During the fiscal year ending June 30, 2023, the three members are working to establish the distribution of Oceano Community Services District's assets and liabilities. As of November XX, 2022, these negotiations are ongoing amongst the three parties and as such the liabilities resulting from the withdrawal of Oceano are unknown.

FIVE CITIES FIRE AUTHORITY



REQUIRED SUPPLEMENTARY INFORMATION SECTION (unaudited)

FIVE CITIES FIRE AUTHORITY
BUDGETARY INFORMATION - MAJOR GOVERNMENTAL FUND
General Fund
For the Fiscal Year Ended June 30, 2022

	Budget Amounts		Actual Amounts	Variance
	Original	Final		Over/(Under) Final Budget
REVENUES				
Member contributions	\$ 5,734,218	\$ 5,734,218	\$ 5,734,218	\$ -
Use of money and property	700	700	1,935	1,235
Grant revenue	3,800	3,800	8,841	5,041
Charges for services	111,000	111,000	808,758	697,758
Other revenue			19,150	19,150
	<u>5,849,718</u>	<u>5,849,718</u>	<u>6,572,902</u>	<u>723,184</u>
Total revenues				
EXPENDITURES				
Salaries and benefits	5,182,700	5,287,600	5,546,681	(259,081)
Services and supplies	1,007,472	979,372	988,450	(9,078)
Debt Service:				
Principal	87,625	87,625	87,625	
Interest	13,572	13,572	13,572	
	<u>6,291,369</u>	<u>6,368,169</u>	<u>6,636,328</u>	<u>(268,159)</u>
Total expenditures				
Excess of revenue over (under) expenditures	(441,651)	(518,451)	(63,426)	455,025
Fund balance, July 1, 2021	<u>1,387,744</u>	<u>1,387,744</u>	<u>1,387,744</u>	
Fund balance, June 30, 2022	<u>\$ 946,093</u>	<u>\$ 869,293</u>	<u>\$ 1,324,318</u>	<u>\$ 455,025</u>

FIVE CITIES FIRE AUTHORITY**SCHEDULE OF CHANGES IN OPEB LIABILITY AND RELATED RATIOS**

Last 10 Years*

As of June 30, 2022

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB Liability					
Service Cost	\$ 169,871	\$ 121,405	\$ 82,183	\$ 85,394	\$ 98,895
Interest	39,085	44,181	43,948	39,023	32,286
Actual and expected experience difference	(380,019)		(75,313)		
Changes in assumptions	(474,290)	320,142	60,807	(53,294)	(139,901)
Benefit payments	(31,480)	(24,434)	(23,792)	(20,862)	(20,279)
	<u>(676,833)</u>	<u>461,294</u>	<u>87,833</u>	<u>50,261</u>	<u>(28,999)</u>
Total OPEB liability - beginning	1,614,448	1,153,154	1,065,321	1,015,060	1,044,059
Total OPEB liability - ending	<u>\$ 937,615</u>	<u>\$ 1,614,448</u>	<u>\$ 1,153,154</u>	<u>\$ 1,065,321</u>	<u>\$ 1,015,060</u>
Covered payroll	\$ 3,711,011	\$ 3,069,867	\$ 3,125,277	\$ 3,114,826	\$ 2,161,110
Authority's OPEB liability as a percentage of covered payroll	25.27%	52.59%	36.90%	34.20%	46.97%

*- Fiscal year 2018 was the 1st year of implementation, therefore only five years are shown.

FIVE CITIES FIRE AUTHORITY
SCHEDULE OF OPEB CONTRIBUTIONS
Last 10 Years*
As of June 30, 2022

The Authority's contribution for the fiscal year ended June 30, 2022 was \$9,079. The Authority did not have an irrevocable OPEB trust and therefore did not have an actuary calculate the Actuarially Determined Contribution for the fiscal year ended June 30, 2022. As a result, the Authority does not need to comply with GASB 75's Required Supplementary Information requirements.

The Authority's contribution for the fiscal year ended June 30, 2021 was \$31,592. The Authority did not have an irrevocable OPEB trust and therefore did not have an actuary calculate the Actuarially Determined Contribution for the fiscal year ended June 30, 2021. As a result, the Authority does not need to comply with GASB 75's Required Supplementary Information requirements.

The Authority's contribution for the fiscal year ended June 30, 2020 was \$24,434. The Authority did not have an irrevocable OPEB trust and therefore did not have an actuary calculate the Actuarially Determined Contribution for the fiscal year ended June 30, 2020. As a result, the Authority does not need to comply with GASB 75's Required Supplementary Information requirements.

The Authority's contribution for the fiscal year ended June 30, 2019 was \$23,792. The Authority did not have an irrevocable OPEB trust and therefore did not have an actuary calculate the Actuarially Determined Contribution for the fiscal year ended June 30, 2019. As a result, the Authority does not need to comply with GASB 75's Required Supplementary Information requirements.

The Authority's contribution for the fiscal year ended June 30, 2018 was \$20,862. The Authority did not have an irrevocable OPEB trust and therefore did not have an actuary calculate the Actuarially Determined Contribution for the fiscal year ended June 30, 2018. As a result, the Authority does not need to comply with GASB 75's Required Supplementary Information requirements.

*- Fiscal year 2018 was the 1st year of implementation, therefore only five years are shown.

FIVE CITIES FIRE AUTHORITY
SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY
Last 10 Years*
As of June 30, 2022

Fiscal Year Ended June 30,	2022	2021	2020	2019	2018
Proportion of the net pension liability	0.00326%	0.04550%	0.04055%	0.03528%	0.02712%
Proportionate share of the net pension liability	\$ 176,424	\$ 4,950,787	\$ 4,154,962	\$ 3,399,770	\$ 2,689,117
Covered payroll	\$ 2,389,965	\$ 2,302,970	\$ 2,176,596	\$ 1,789,707	\$ 1,642,433
Proportionate share of the net pension liability as percentage of covered payroll	7.38%	214.97%	190.89%	189.96%	163.73%
Plan's total pension liability	\$ 46,174,942,264	\$ 43,702,930,887	\$ 41,426,453,489	\$ 38,944,855,364	\$ 37,161,348,332
Plan's fiduciary net position	\$ 40,766,653,876	\$ 32,822,501,335	\$ 31,179,414,067	\$ 29,308,589,559	\$ 27,244,095,376
Plan's fiduciary net position as a percentage of the plan's total pension liability	88.29%	75.10%	75.26%	75.26%	73.31%
Fiscal Year Ended June 30,	2017	2016	2015		
Proportion of the net pension liability	0.02599%	0.01632%	0.01888%		
Proportionate share of the net pension liability	\$ 2,248,800	\$ 1,119,860	\$ 1,174,799		
Covered payroll	\$ 1,682,511	\$ 1,543,995	\$ 1,617,249		
Proportionate share of the net pension liability as percentage of covered payroll	133.66%	72.53%	72.64%		
Plan's total pension liability	\$ 33,358,627,624	\$ 31,771,217,402	\$ 30,829,966,631		
Plan's fiduciary net position	\$ 24,705,532,291	\$ 24,907,305,871	\$ 24,607,502,515		
Plan's fiduciary net position as a percentage of the plan's total pension liability	74.06%	78.40%	79.82%		

Notes to Schedule:

Change in Assumptions

In 2018, inflation was changed from 2.75 percent to 2.50 percent and individual salary increases and overall payroll growth was reduced from 3.00 percent to 2.75 percent.

In 2017, as part of the Asset Liability Management review cycle, the discount rate was changed from 7.65 percent to 7.15 percent.

In 2016, the discount rate was changed from 7.5 percent (net of administrative expense) to 7.65 percent to correct for an adjustment to exclude administrative expense.

In 2015, amounts reported as changes in assumptions resulted primarily from adjustments to expected ages of general employees.

* - The 2014-15 fiscal year was the first year of implementation, therefore only eight years are shown.

FIVE CITIES FIRE AUTHORITY
SCHEDULE OF PENSION CONTRIBUTIONS
Last 10 Years*
As of June 30, 2022

Fiscal Year Ended June 30,	2022	2021	2020	2019	2018
Actuarially determined contribution	\$ 639,399	\$ 605,259	\$ 539,363	\$ 470,618	\$ 385,687
Contributions in relation to the actuarially determined contribution	(639,399)	(605,259)	(539,363)	(470,618)	(385,687)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 2,521,743	\$ 2,389,965	\$ 2,302,970	\$ 2,176,596	\$ 1,789,707
Contributions as a percentage of covered payroll	25.36%	25.33%	23.42%	21.62%	21.55%

Fiscal Year Ended June 30,	2017	2016	2015
Actuarially determined contribution	\$ 351,661	\$ 341,236	\$ 376,592
Contributions in relation to the actuarially determined contribution	(351,661)	(341,236)	(376,592)
Contribution deficiency (excess)	\$ -	\$ -	\$ -
Covered payroll	\$ 1,642,433	\$ 1,682,511	\$ 1,543,995
Contributions as a percentage of covered payroll	21.41%	20.28%	24.39%

Notes to Schedule

Measurement Date June 30	2019	2018	2015 - 2017	2014
Valuation Date June 30	2018	2017	2014 - 2016	2013
Actuarial Cost Method	Entry Age Normal			
Actuarial Assumptions:				
Discount Rate	7.15%	7.375%	7.65%	7.50%
Inflation	2.50%	2.75%	2.75%	2.75%
Salary Increases	Varies by Entry Age and Service			
Investment Rate of Return (Net of Pension Plan Investment and Administrative Expenses; includes Inflation)	7.15%	7.375%	7.65%	7.50%
Mortality Rate Table	Derived using CalPERS' Membership Data for all Funds			
Post Retirement Benefit Increase	Contract COLA up to 2.50% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2.75% thereafter			

* - The 2014-15 fiscal year was the first year of implementation, therefore only eight years are shown.



STAFF REPORT

TO: Chair and Board Members **MEETING DATE:** February 17, 2023

FROM: Stephen Lieberman, Fire Chief / Executive Officer

SUBJECT: Consideration of Acceptance of Donation and Appropriation of Funds for Type III Engine Outfitting

RECOMMENDATION

It is recommended that the Board of Directors approve a resolution accepting a donation in the amount of \$10,000.00 and appropriate funds to assist with the purchase of equipment needed to outfit the new Type III Wildland engine.

BACKGROUND

The Five Cities Fire Authority (FCFA) ordered a replacement Type III Wildland fire engine in 2021. The engine has been completed and is being transported to California from Florida.

When the engine was ordered, a community member donated \$10,000.00 to be used to outfit the new engine with needed tools and equipment. The donation was accepted by Friends of Five Cities Fire Authority, a 501c3 non-profit organization. In order to have the new engine ready for wild land fire season 2023, needed equipment needs to be ordered due to shortages, and lead time for delivery. The donated funds are now needed.

FISCAL IMPACT

The donation and related expenditures will have a zero net-effect on the FY 2022-23 operating budget.

ALTERNATIVES

The following alternatives are provided for the Board's consideration:

1. Approve a resolution accepting a donation of \$10,000.00.
2. Provide other direction.

ATTACHMENTS

1. Resolution accepting donation of \$10,000.00.

PREPARED BY

S. Lieberman, Fire Chief/Executive Officer

RESOLUTION NO. 2023-01

A RESOLUTION OF THE BOARD OF THE FIVE CITIES FIRE AUTHORITY (“FCFA”) APPROVING AND ACCEPTING A DONATION AND APPROPRIATION OF FUNDS FOR THE OUTFITTING OF A TYPE III ENGINE

WHEREAS, the Five Cities Fire Authority (“FCFA”) ordered a replacement Type III Wildfire engine in 2021; and

WHEREAS, the engine has been completed and is being transported to California from Florida; and

WHEREAS, when the engine was ordered, a community member donated \$10,000.00 to be used to outfit the new engine with needed tools and equipment; and

WHEREAS, the donation was accepted by Friends of Five Cities Fire Authority, a 501c3 non-profit organization and in order to have the new engine ready for wild land fire season 2023, the equipment used to outfit the engine needs to be ordered due to shortages and lead time.

NOW, THEREFORE, BE IT RESOLVED that the Five Cities Fire Authority Board (“Board”) does hereby approve and accept in the amount of \$10,000.00 for the purchase of equipment to outfit the subject Type III Engine and the Board does delegate and authorized the Fire Chief to execute any agreements necessary to acquire the equipment and to do any and all other things necessary to finalize the purchase of the equipment defined herein. The Board further appropriates said \$10,000.00 into the Fire General Fund.

BE IT ALSO RESOLVED that the Clerk to the Board shall certify the passage and adoption of this Resolution and enter it into the book of original Resolutions.

On motion by _____, seconded by _____, and by the following roll call vote, to wit:

AYES:
NOES:
ABSENT:
ABSTAIN:

the foregoing Resolution was passed and adopted at the regular meeting of the Board of the Five Cities Fire Authority, this 17th day of February, 2023.

CHARLES VARNI, CHAIR

ATTEST:

TRICIA MEYERS, CLERK TO THE BOARD

APPROVED AS TO CONTENT:

STEPHEN C. LIEBERMAN, FIRE CHIEF

APPROVED AS TO FORM:

DAVID P. HALE, GENERAL COUNSEL

OFFICIAL CERTIFICATION

I, TRICIA MEYERS, Clerk to the Board of the Five Cities Fire Authority, County of San Luis Obispo, State of California, do hereby certify under penalty of perjury, that Resolution No. 2023-01 is a true, full, and correct copy of said Resolution passed and adopted at the regular meeting of the Board of the Five Cities Fire Authority on the 17th day of February, 2023.

WITNESS my hand and the Seal of the Five Cities Fire Authority affixed this 17th day of February, 2023.

TRICIA MEYERS, CLERK TO THE BOARD



STAFF REPORT

TO: Chair and Board Members **MEETING DATE:** February 17, 2023
FROM: Stephen Lieberman, Fire Chief / Executive Officer
SUBJECT: Consideration to Declare a 2014 Dodge Command Vehicle Surplus

RECOMMENDATION

It is recommended that the Board of Directors declare a 2014 Dodge 1500 Command Vehicle surplus and direct the Fire Chief to facilitate the sale of the vehicle.

BACKGROUND

Five Cities Fire Authority (FCFA) Battalion Chiefs are assigned vehicles that allow them to operate a mobile command post at larger incidents. These vehicles are on a 7-year replacement due to emergency operations, and mechanical service life. The 2014 Dodge was scheduled for replacement during the current fiscal year, but given dealer inventory issues the purchase may be pushed to FY 2023-24.

This vehicle has had recurring transmission problems. After the most recent repair attempt, FCFA learned that the transmission for this vehicle is no longer in production, and recent replacement search attempts found one unit in the country that was subsequently sold to another party. Once replaced, this vehicle was slated to be repurposed within the organization to be used for mutual aid response during the wild land fire season. Due to the transmission issue, this vehicle is unsuitable for future use.

Should the vehicle be declared a surplus, all emergency equipment and mobile radios will be removed for reinstallation in the replacement vehicle.

Based on model year and mileage (69,415), the vehicle has an estimated Kelley Blue Book value between \$15,413 - \$18,368. The actual value of the vehicle is likely significantly lower due to the known transmission issue.



FISCAL IMPACT

The vehicle is fully depreciated and currently out of service due to mechanical and safety concerns. Other than vehicle insurance, there exist minimal operating costs. Any proceeds from the sale of the vehicle would be returned to the FCFA operating budget fund balance.

ALTERNATIVES

The following alternatives are provided for the Board's consideration:

1. Declare the 2014 Dodge 1500 Command Vehicle as surplus and direct the Fire Chief to move forward with the sale of the vehicle.
2. Provide other direction.

ATTACHMENTS

1. Resolution declaring 2014 Dodge 1500 Command Vehicle as surplus.

PREPARED BY

S. Lieberman, Fire Chief/Executive Officer

RESOLUTION NO. 2023-02

**A RESOLUTION OF THE BOARD OF THE FIVE CITIES FIRE
AUTHORITY TO CONSIDER DECLARING A 2014 DODGE
COMMAND VEHICLE AS SURPLUS**

WHEREAS, Five Cities Fire Authority (“Authority”) assigns vehicles to Battalion Chiefs that allow them to operate a mobile command post at large incidents; and

WHEREAS, these vehicles are on a 7-year replacement schedule due to emergency operations; and

WHEREAS, the vehicle has had recurring transmission problems and the Authority was unable to purchase a replacement transmission since it is no longer in production and unavailable; and

WHEREAS, the vehicle currently has 69,415 miles and has exceeded its useful life expectancy, increased its maintenance costs and due to the unavailability of a replacement transmission is no longer suitable for future use; and

WHEREAS, this vehicle has an estimated Kelley Blue Book value between \$15,413 - \$18,368 but the value of the vehicle is likely significantly lower due to the known transmission issue;

WHEREAS, any proceeds from the sale of this vehicle would be deposited to the FCFA operating budget fund balance.

NOW, THEREFORE, BE IT RESOLVED that the Five Cities Fire Authority Board does declare 2014 Dodge 1500 Command Vehicle as surplus and directs the Fire Chief to move forward with the sale of the vehicle.

BE IT ALSO RESOLVED that the Clerk to the Board shall certify the passage and adoption of this Resolution and enter it into the book of original Resolutions.

On motion by _____, seconded by _____, and by the following roll call vote, to wit:

AYES:
NOES:
ABSENT:
ABSTAIN:

the foregoing Resolution was passed and adopted at the meeting of the Board of the Five Cities Fire Authority, this 17th day of February, 2023.

CHARLES VARNI, CHAIR

ATTEST:

TRICIA MEYERS, CLERK TO THE BOARD

APPROVED AS TO CONTENT:

STEPHEN C. LIEBERMAN, FIRE CHIEF

APPROVED AS TO FORM:

DAVID HALE, GENERAL COUNSEL

OFFICIAL CERTIFICATION

I, TRICIA MEYERS, Clerk to the Board of the Five Cities Fire Authority, County of San Luis Obispo, State of California, do hereby certify under penalty of perjury, that Resolution No. 2023-02 is a true, full, and correct copy of said Resolution passed and adopted at the meeting of the Board of the Five Cities Fire Authority on the 17th day of February, 2023.

WITNESS my hand and the Seal of the Five Cities Fire Authority affixed this 17th day of February, 2023.

TRICIA MEYERS, CLERK TO THE BOARD



STAFF REPORT

TO: Chair and Board Members **MEETING DATE:** February 17, 2023

FROM: Stephen Lieberman, Fire Chief / Executive Officer

SUBJECT: Consideration of Changing the Regularly Scheduled Time and Day of the Monthly Board Meeting

RECOMMENDATION

It is recommended that the Board of Directors approve a resolution changing the time and day of the Five Cities Fire Authority Board Meeting.

BACKGROUND

The Board of Directors has previously established the third Friday of every month, at 9 a.m. as the regularly scheduled Board meeting. Whereas the prior board members positions on the Councils and Boards of the member agencies of the Authority had terminated and as a consequence required the member agencies of the Five Cities Fire Authority ("Authority") to appoint new Board members. The Authority staff is proposing the new Board of Directors consider establishing a new day and time each month to hold the Board Meetings.

The Board of Directors has historically used the Council Chambers of the City of Grover Beach for holding their monthly board meetings. Due to COVID and implementation of less restrictive remote working conditions for employees of Grover Beach, the offices wherein the Board holds its meetings are closed on Fridays. Therefore, staff is requesting the Board to consider a formal change of the day and time the Board meetings are scheduled. As indicated currently those meetings are held on the third Friday of each month at 9 a.m. but staff is recommending the Board consider moving that time and day to the fourth Tuesday of each month at 2 p.m. This change to a day when the Grover Beach City Hall is open, will enhance the ability of the Authority to implement the logistics of setting up the meeting and opening it up to the public. This move will also enhance the ability of Authority staff to schedule their attendance at the meetings. This change in day and time has been discussed with staff at the City of Grover Beach and is available to the Authority to schedule its meetings.

FISCAL IMPACT

There is no fiscal impact to the authority for this recommended change.

ALTERNATIVES

The following alternatives are provided for the Board's consideration:

1. Approve a resolution authorizing the change in regularly scheduled Board meetings from the third Friday of each month at 9 a.m. to the fourth Tuesday of each month at 2 p.m.
2. Approve a resolution authorizing a change in the day and time for the Board's regularly scheduled meetings for another time and day than the fourth Tuesday of the month.
3. Give staff alternative direction.

ATTACHMENTS

1. Resolution authorizing a change in the day and time for regularly scheduled Board meetings

PREPARED BY

S. Lieberman, Fire Chief/Executive Officer

RESOLUTION NO. 2023-03

A RESOLUTION OF THE BOARD OF THE FIVE CITIES FIRE AUTHORITY (“AUTHORITY”) APPROVING A CHANGE IN THE REGULARLY SCHEDULED MONTHLY BOARD MEETINGS

WHEREAS, the Five Cities Fire Authority (“Authority”) has previously established the monthly Board of Director meetings on the third Friday of each month at 9 a.m.; and

WHEREAS, the Board of Directors has three new Directors which have agreed to consider establishing a new time and date for the Board meetings; and

WHEREAS, the Board has historically used the City of Grover Beach’s Council Chambers for holding their regularly scheduled Board meetings, and

WHEREAS, due to COVID and other administrative circumstances, the City of Grover Beach has been closing City Hall on Fridays; and

WHEREAS, to simplify the administrative function of setting up the Board meetings and holding them open to the public, the Board considered the establishment and approval of a new date and time for holding Board of Director meetings:

NOW, THEREFORE, BE IT RESOLVED that the Five Cities Fire Authority Board (“Board”) discussed and deliberated over whether to change the regularly scheduled Board of Director’s meetings. The Board of Directors thereby approved and established the fourth Tuesday of each month at 2 p.m. to be the new regularly scheduled time and day for holding future Board meetings.

BE IT ALSO RESOLVED that the Clerk to the Board shall certify the passage and adoption of this Resolution and enter it into the book of original Resolutions.

On motion by _____, seconded by _____, and by the following roll call vote, to wit:

AYES:
NOES:
ABSENT:
ABSTAIN:

the foregoing Resolution was passed and adopted at the regular meeting of the Board of the Five Cities Fire Authority, this 17th day of February, 2023.

CHARLES VARNI, CHAIR

ATTEST:

TRICIA MEYERS, CLERK TO THE BOARD

APPROVED AS TO CONTENT:

STEPHEN C. LIEBERMAN, FIRE CHIEF

APPROVED AS TO FORM:

DAVID P. HALE, GENERAL COUNSEL

OFFICIAL CERTIFICATION

I, TRICIA MEYERS, Clerk to the Board of the Five Cities Fire Authority, County of San Luis Obispo, State of California, do hereby certify under penalty of perjury, that Resolution No. 2023-03 is a true, full, and correct copy of said Resolution passed and adopted at the regular meeting of the Board of the Five Cities Fire Authority on the 17th day of February 2023.

WITNESS my hand and the Seal of the Five Cities Fire Authority affixed this 17th day of February, 2023.

TRICIA MEYERS, CLERK TO THE BOARD