

Escalon Consolidated Fire Protection District

1749 Coley Avenue
Escalon, CA 95320
Phone 209-838-7500
Fax 209-838-3926



Board of Directors

Joe Camara, Board Chairperson
Jason Koops, Vice Chairperson
Mikey Schilber, Secretary
Zach Hogan, Director
Steven Gregg, Director

Rick Mello, Fire Chief

Post Date: July 8, 2024

Board of Directors Meeting
1531 1st Street, Escalon, CA 95320
July 11, 2024, at 4 P.M.

REGULAR MEETING AGENDA

I. CALL MEETING TO ORDER

II. ROLL CALL

Joe Camara, Board Chairperson
Jason Koops, Vice Chairperson
Mickey Schilber, Secretary
Zach Hogan, Director
Steven Gregg, Director

III. PUBLIC COMMENT

This time is provided for the public to address the Board of Directors on items not on the Agenda which are within the jurisdiction of the Board and are offered for the good of the District. Public comments regarding items on the Agenda should be given at the time of the item. Public comments are limited to 5 minutes per person.

IV. MINUTES

Approval of the minutes from the Regular Board Meeting on June 13, 2024.

V. BILLS

Bills for the month of June in the amount of \$22,594.74.

VI. COMMUNICATIONS

VII. FIRE CHIEF'S REPORT

VIII. OLD BUSINESS

A. No Old Business

IX. NEW BUSINESS

A. Final Budget 2024 - 2025

Presented by: Fire Chief Rick Mello and Director Hogan

Requested Action / Purpose:

Attachments:

B. Financial Audit - Engage Letter 2024 - 2025

Presented by: Fire Chief Rick Mello

Requested Action / Purpose:

Attachments:

X. ACCOUNCEMENTS OF FUTURE BOARD MEETINGS

Regular Board meetings are held the second Thursday of every month at 4:00 p.m. located at 1531 1st Street, Escalon, California. The next Regular Meeting of the Board of Directors is August 8, 2024.

XI. CLOSED SESSION

A. Litigation / Possible Litigation (54956.9 (d)(2) – One item

XII. RECONVENE OPEN SESSION

XIII. ANNOUNCEMENTS FOLLOWING CLOSED SESSION

The Board President, Fire Chief or District Counsel will notify the public regarding any reportable action taken during closed session.

XIV. ADJOURN

XV. CERTIFICATION

I, Joe Camara, Board Chairperson for the Escalon Consolidated Fire Protection District, do hereby certify that a copy of the foregoing Agenda was posted at the District Office, 1749 Coley Avenue, Escalon, California 95320 at least 72 hours prior to the time of this Meeting.

Date: July 8, 2024


By: Joe Camara, Board Chairperson

AVAILABILITY OF PUBLIC RECORDS: All public records relating to open session items on this Agenda which are not exempt from disclosure pursuant to the California Public Records Act, and which are distributed in connection with the open session items are available for public inspection at the District Office, 1749 Coley Avenue, Escalon, California 95320 at the same time that the public records are distributed or made available to the legislative body. If, however, the public records are not distributed until the Meeting at which the Agenda item is considered, then the public records will be made available to the public at the location of the Meeting as listed on the Agenda at the District Office, 1749 Coley Avenue, Escalon, California 95320. Persons who require disability-related accommodation, including auxiliary aids or services, should contact the Fire Chief at least 24 hours prior to the meeting for which accommodation is required. The Fire Chief, Rick Mello, can be contacted in person or by mail at the District Office, 1749 Coley Avenue, Escalon, California 95320 or by telephone at (209) 838-7500.

Escalon Consolidated Fire
Protection District

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Board of Directors

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Steven Gregg, Director

Rick Mello, Fire Chief

ESCALON CONSOLIDATED FIRE
PROTECTION DISTRICT
BOARD OF DIRECTOR'S MINUTES
JUNE 2024

I. MEETING CALLED TO ORDER

The monthly Board of Directors meeting of the Escalon Consolidated Fire Protection District was called to order by Director Joe Camara at 12:06 p.m. on June 13, 2024.

II. ROLL CALL

Directors present: Joe Camara, Jason Koops, Mickey Schilber, and Zach Hogan.

Directors late: Steven Gregg

Staff Present: Fire Chief Rick Mello, Administrative Assistant Katy House, Battalion Chief Dan Morriss, Firefighter Engineer Dave Velasco, and Reserve Firefighter Samuel Medlin.

Public Present: Nanette Spitulski – Power Business Technology

III. PUBLIC COMMENT

A. No public comment.

IV. MINUTES

Minutes for the meeting on May 9, 2024, were approved on a motion by Director Hogan and a second by Director Koops.
4-AYES 0-NAYES 1-ABSENT

V. BILLS

May bills in the amount of \$50,424.35 were approved to be paid on a motion by Director Schilber and a second by Director Koops.
5-AYES 0-NAYES 0-ABSENT

VI. COMMUNICATIONS

- A. Registrar of Voters Letter - Request from Two Special Districts to Move Their Elections to Even Numbered Years to Concide and Consolidate with the Statewide General Elections

VII. FIRE CHIEF'S REPORT – June 2024

A. Status of Fire Department

- a. 99 calls for the month and 470 for 2024.

B. Training

a. May Drills

5-7-24	Review and Demo Extrication Tools	(11 participants)
5-15-24	Fire Shelter Deployment	(9 participants)
5-23-24	Water Rescue (Classroom)	(11 participants)
5-25-24*	Boat and Water Rescue Training	(11 participants)
5-30-24*	Firework Safety Training	(6 participants)

* Unscheduled special training

We now have 7 candidates that are at different steps of the hiring process (background and medical). We are hoping to have everyone ready to go by July 1st. We will put on a mini academy before they are approved to ride shifts. This will be a nice addition with the busy part of the year upon us.

We have transitioned from the 24-hour program to the seasonal program. We have 8 reserves that signed seasonal contracts to participate in the seasonal program.

We sponsored a Firework safety class put on by the San Joaquin County Sheriff's department. Escalon Police sent personnel and we had personnel from several other fire and law enforcement agencies.

C. Prevention

Five second grade classes from Dent Elementary made their annual visit to the fire station. We were one of several stops the children make at the end of every school year.

Weed Abatement is going well. Notices are being sent and compliance has been good. Complaints are being handled as they come in.

New businesses are filling vacant spaces. Family Treasures on Jackson is open, Glacier Psychological Services is open in the Mar-Val center, and Caliber Collision is taking over at Escalon Body and Fender.

D. Apparatus and Equipment

- E 1-1 went to Burn's Truck and Trailer for an oil leak repair.

- E 1-3 went to Burn's Truck & Trailer for an air leak problem and a fuel gauge problem.
- Annual service was completed on the Bauer Compressor by Bauer of Livermore.
- E 1-1 and WT 1-1 suffered minor damage to light lenses and gauges in support of a structure fire at a large nut processing facility in Ripon. Several feet of hose were also damaged. Ripon is working with the facilities insurance company to repair the damages and replace the hose.

E. Buildings and Grounds

- Nothing to report.

F. San Joaquin County Fire Chief's Association

- Meeting 6-5-24, general business and annual luncheon (did not attend – on vacation).

G. San Joaquin County Radio Users Group

- Meeting 5-15-24, meeting canceled.

H. Miscellaneous

- The Lexipol policy manual project continues to move forward. 110 policies have been “dropped” as of today.
- On Tuesday, May 14, the San Joaquin County Board of Supervisors unanimously approved special funding for the fire districts in the county.
- On May 23, Chief Mello met with Interim City Manager Jaylen French and Police Chief Anthony Hardgraves to discuss issues affecting the city, police department and fire district. We anticipate meeting every other month.
- On Sunday, June 2 at 9:44 p.m. Escalon Fire responded automatic aid with Ripon for a structure fire at a large nut processing facility in the 17000 block of French Camp Road. Because of the nature of the combustibles the fire is still smoldering. On June 4, Escalon personnel provided “fire watch” assistance for Ripon at the scene of the incident.

VIII. OLD BUSINESS

A. No Old Business.

IX. NEW BUSINESS

A. Approval of Resolution 24-1 Adopting Prop 4 Expenditure Limitations for 2024-2025 Fiscal Year.

- a. Approved on a motion by Director Koops and a second by Director Hogan.
5-AYES 0-NAYES 0-ABSENT

- B. Approval of Resolution 24-2 Setting the Special Assessment Tax Rates.
 - a. Approved on a motion by Director Hogan and a second by Director Schilber.
5-AYES 0-NAYES 0-ABSENT
- C. Preliminary Budget 2024 - 2025
 - a. Approved on a motion by Director Schilber and a second by Director Hogan.
5-AYES 0-NAYES 0-ABSENT
- D. Authorize Fire Chief as Voting Member for JRUG
 - a. Approved on a motion by Director Gregg and a second by Director Schilber.
5-AYES 0-NAYES 0-ABSENT
- E. New Copier Lease – Power Business Technology
 - a. Approved on a motion by Director Schilber and a second by Director Hogan.
5-AYES 0-NAYES 0-ABSENT

X. **ACCOUNTANCEMENTS OF FUTURE BOARD MEETINGS**

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XI. **CLOSED SESSION**

A. Litigation / Possible Litigation (54956.9 (d)(2) – One item

XII. **RECONVENE OPEN SESSION**

XIII. **ANNOUNCEMENTS FOLLOWING CLOSED SESSION**

XIV. **ADJOURN**

XV. **CERTIFICATION**

Date: July _____, 2024

By: Joe Camara, Board Chairperson

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10:51 AM Escalon Consolidated Fire Protection District
07/08/24 Profit & Loss Detail
Cash Basis June 2024

Type	Date	Name	Memo	Original Amou...	Paid Amo...	Balance
Ordinary Income/Expense						
Income						
Fire Recovery Fee						
Deposit	06/18/2024	Fire Recover USA, LLC	ESCALON CON 4/19/2024	500.25	500.25	500.25
Total Fire Recovery Fee						
				500.25	500.25	500.25
Miscellaneous Income						
Sales ...	06/14/2024	Burr, Ryan Uniform Pur...	Uniform -T-Shirt	16.00	16.00	16.00
Sales ...	06/21/2024	Bennett, Mark Uniform ...	Uniform -T-Shirt	32.00	32.00	48.00
Sales ...	06/27/2024	Cassidy Bohannon Unifo...	Uniform - HAT	30.00	30.00	78.00
Total Miscellaneous Income						
				78.00	78.00	78.00
Property Tax						
Deposit	06/18/2024	County of San Joaquin	MAY 2024 BAL	377.67	377.67	377.67
Total Property Tax						
				377.67	377.67	377.67
Total Income						
				955.92	955.92	955.92
Expense						
Communications						
Check	06/01/2024	GoTo Communications, ...	MONTHLY SERVICE	405.87	405.87	405.87
Bill	06/17/2024	AT&T	MONTHLY SERVICE	386.61	386.61	792.48
Total Communications						
				792.48	792.48	792.48
Firefighter Safety Gear						
Bill	06/17/2024	Cascade Fire Equipment	NAME PANEL TAN - CRITESER	107.98	107.98	107.98
Total Firefighter Safety Gear						
				107.98	107.98	107.98
Fuel						
Bill	06/17/2024	Valley Pacific Petroleum...	FUEL	942.44	942.44	942.44
Credit...	06/18/2024	H & M Market	FUEL	51.15	51.15	993.59
Bill	06/27/2024	Valley Pacific Petroleum...	FUEL	891.82	891.82	1,885.41
Total Fuel						
				1,885.41	1,885.41	1,885.41
Health Insurance						

10:51 AM Escalon Consolidated Fire Protection District
07/08/24 Profit & Loss Detail
Cash Basis June 2024

Type	Date	Name	Memo	Original Amou...	Paid Amo...	Balance
Bill	06/17/2024	CaliforniaChoice Benefit...	JULY 2024	11,809.97	11,809.97	11,809.97
Bill	06/27/2024	Sun Life Financial	JULY 2024	151.24	151.24	11,961.21
Total Health Insurance						
Household						
Check	06/10/2024	SAMMY'S BAR & GRI...	INC 2024-506 GRASS FIRE - DINNER	119.74	119.74	119.74
Check	06/13/2024	The Sandwich Shop	BOARD MEETING - LUNCH	271.36	271.36	391.10
Check	06/14/2024	Costco	20 CS WATER; 20 CS GATORADE	160.18	160.18	551.28
Check	06/15/2024	Mar-Val Main Street Ma...	1 X DNKN DNUOT COFFEE STATION COFFEE	9.98	9.98	561.26
Check	06/15/2024	Amazon	5X DUNKIN MED ROAST COFFEE	85.36	85.36	646.62
Bill	06/17/2024	Hiresafe Background Sc...	3 X EMPLOYMENT SCREENING	186.40	186.40	833.02
Bill	06/17/2024	Occu-Med, Ltd.	4X FIREFIGHTER SERIES	531.00	531.00	1,364.02
Bill	06/17/2024	Brady Industries	1 CS LAUNDRY DETERGENT; 4 CAN GLASS CLEANER	144.37	144.37	1,508.39
Bill	06/17/2024	Mar-Val Main Street Ma...	BOARD MEETING - SODA	13.81	13.81	1,522.20
Check	06/17/2024	D'Boni's Pizza	INC 2024-525 GRASS FIRE - DINNER	86.27	86.27	1,608.47
Check	06/18/2024	Mar-Val Main Street Ma...	INC 2024-529 STORAGE FIRE - LUNCH	59.83	59.83	1,668.30
Total Household						
Maintenance						
BC 1-1						
Bill	06/27/2024	Ten-Four Communications	BC 1-1 RADIO	250.00	250.00	250.00
Total BC 1-1						
Maintenance - Other						
Check	06/25/2024	Boat Country	PROP FOR BOAT 1-1	206.21	206.21	206.21
Total Maintenance - Other						
Total Maintenance						
Office Expenses						
Bill	06/17/2024	Ricoh USA, Inc. COPIES	B&W 160; COLOR 902	49.30	49.30	49.30
Bill	06/17/2024	Ricoh USA, Inc.	MONTHLY COPIER LEASE	202.67	202.67	251.97
Check	06/18/2024	Amazon	2X 2PK BLK CLIPBOARDS	19.52	19.52	271.49
Total Office Expenses						
				271.49	271.49	271.49

10:51 AM

07/08/24

Cash Basis

Escalon Consolidated Fire Protection District

Profit & Loss Detail

June 2024

Type	Date	Name	Memo	Original Amou...	Paid Amo...	Balance
Professional Services						
Check	06/01/2024	Auriga Technology, LLC	MONTHLY SERVICE	494.81	494.81	494.81
Total Professional Services						
Small Tools & Equipment						
Bill	06/27/2024	Strand Ace Hardware Inc.	MAUL RPLC HNDL	20.46	20.46	20.46
Total Small Tools & Equipment						
Training & Transportation						
Bill	06/27/2024	Fire Investigation Resear...	FI-210 TRAINING	2,200.00	2,200.00	2,200.00
Total Training & Transportation						
Utilities						
Bill	06/17/2024	Gilton Solid Waste	MONTHLY SERVICE	126.77	126.77	126.77
Bill	06/17/2024	PG&E 2	STATION 2	72.66	72.66	199.43
Bill	06/17/2024	PG&E 1	STATION 1	2,146.47	2,146.47	2,345.90
Check	06/17/2024	Conexwest	MONTHLY STORAGE CONTAINER LEASE	85.12	85.12	2,431.02
Bill	06/27/2024	DIRECTV	MONTHLY SERVICE	184.99	184.99	2,616.01
Bill	06/27/2024	Verizon Wireless	MONTHLY SERVICE	120.38	120.38	2,736.39
Total Utilities						
Total Expense				22,594.74	22,594.74	22,594.74
Net Ordinary Income				-21,638.82	-21,638.82	-21,638.82
Other Income/Expense						
Other Income						
Interest Credit						
Deposit	06/28/2024		Interest	1,449.77	1,449.77	1,449.77
Total Interest Credit						
Total Other Income						
Net Other Income						
				1,449.77	1,449.77	1,449.77

10:51 AM

07/08/24

Cash Basis

Escalon Consolidated Fire Protection District

Profit & Loss Detail

June 2024

Type	Date	Name	Memo	Original Amou...	Paid Amo...	Balance
Net Income					-20,189.05	-20,189.05

10:52 AM

07/08/24

Accrual Basis

Escalon Consolidated Fire Protection District

Profit & Loss Budget vs. Actual

July 2023 through June 2024

	Jul '23 - Jun 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Expense				
Cafeteria Plan Medical	0.00	7,200.00	-7,200.00	0.0%
Capital Expense	67,996.10	128,354.00	-60,357.90	53.0%
Communications	33,327.72	41,000.00	-7,672.28	81.3%
Contingencies	0.00	70,000.00	-70,000.00	0.0%
Employee Expenses	0.00	989,715.00	-989,715.00	0.0%
Fire Prevention	2,920.29	3,500.00	-579.71	83.4%
Firefighter Safety Gear	14,210.99	16,500.00	-2,289.01	86.1%
Fuel	21,273.44	16,200.00	5,073.44	131.3%
Health Insurance	147,350.84	140,000.00	7,350.84	105.3%
Household	28,311.43	28,000.00	311.43	101.1%
Insurance Casualty	28,631.91	26,000.00	2,631.91	110.1%
Maintenance	18,730.27	30,000.00	-11,269.73	62.4%
Maintenance Structure & Grounds	4,406.44	8,000.00	-3,593.56	55.1%
Medi-Care	0.00	10,295.00	-10,295.00	0.0%
Memberships	7,298.44	2,200.00	5,098.44	331.7%
Miscellaneous Expense	1,613.88	2,000.00	-386.12	80.7%
New Equipment	937.99	9,000.00	-8,062.01	10.4%
Office Expenses	8,301.24	10,000.00	-1,698.76	83.0%
Overtime	0.00	64,000.00	-64,000.00	0.0%
Professional Services	17,379.85	30,000.00	-12,620.15	57.9%
Publications and Legal Notices	0.00	500.00	-500.00	0.0%
Retirement	109,845.79	67,200.00	42,645.79	163.5%
Salaries	846,493.60	646,000.00	200,493.60	131.0%
Small Tools & Equipment	15,866.11	7,000.00	8,866.11	226.7%
Social Security (FICA)	0.00	44,020.00	-44,020.00	0.0%
Special Accounting Reports	13,204.14	2,000.00	11,204.14	660.2%
Special Departmental Expenses	6,612.94	6,000.00	612.94	110.2%
Structure Improvements	288.34	7,000.00	-6,711.66	4.1%
Tax Administration Charges	0.00	21,000.00	-21,000.00	0.0%
Taxes & Assessments	0.00	1,000.00	-1,000.00	0.0%
Training & Transportation	4,354.66	13,000.00	-8,645.34	33.5%
Unemployment Comp EDD	0.00	11,000.00	-11,000.00	0.0%
Utilities	29,815.87	19,000.00	10,815.87	156.9%
Workers Compensation Insurance	93,458.00	74,000.00	19,458.00	126.3%
Total Expense	1,522,630.28	2,550,684.00	-1,028,053.72	59.7%
Net Ordinary Income	-1,522,630.28	-2,550,684.00	1,028,053.72	59.7%
Other Income/Expense				
Other Expense				
Grants				
2023 ARPA	-365,241.07			
Special District COVID-19 Relie	24,603.32	490,090.50	-465,487.18	5.0%
Total Grants	-340,637.75	490,090.50	-830,728.25	-69.5%
Total Other Expense	-340,637.75	490,090.50	-830,728.25	-69.5%
Net Other Income	340,637.75	-490,090.50	830,728.25	-69.5%
Net Income	-1,181,992.53	-3,040,774.50	1,858,781.97	38.9%

Chief's Report

July 2024

Emergency Responses

June 2024

- Medical Aid 44
- Public Service Assist 10
- Vehicle Accidents 13
- Vegetation Fires 6
- Structure Fires 6
- Vehicle Fires 0
- Other Incidents 23

- Total For Month: 102 Total June 23: 91
- Total for 2024: 572 Total for 2023: 584

C-Shift Monthly Report
Training Division and Reserve/Volunteer Program

June Drills

6-4-24	Wildland (hand tools and mop up)	(11 participants)
6-12-24	Turnout Drills	(6 participants)
6-20-24	Hose and Ladder Evolutions	(9 participants)

The 7 new candidates have received their PPE and will begin their training in July.

We had 3 of our Fire Investigators (Burr, Christensen and Rodriguez) as part of the San Joaquin County Sheriff's fireworks task force.

We have joined the county FIU.

Prevention:

Fire Prevention: The department is working with the city on several projects that are in development stages. Our input has been well received. We have met with City officials twice in June and several site visits and meetings are forthcoming.

Business inspections are ongoing. A new behavioral health clinic has opened in the MarVal shopping center.

We are continuing to utilize the Farmers Market as an outreach site, to educate the community on fire safety, and to recruit new reserves.

Apparatus and Equipment

- New propeller for Boat 1-1 installed in-house.

Buildings and Grounds

- Nothing to report.

San Joaquin County Fire Chief's Association

- Meeting 7-3-24, lack of quorum.

San Joaquin County Radio Users Group

- Meeting 6-19-24, general business.

Miscellaneous

- The Lexipol policy manual project continues to move forward. 120 policies have been "dropped" as of today.
- There were no fireworks related incidents in District and illegal firework activity seemed to be down this year. Escalon Fire did respond to a tree on fire in Riverbank for Stanislaus Consolidated.
- We have tentatively been awarded the Office of Traffic Safety (OTS) Grant applied for back in January. The regional grant was applied for in the amount of \$ 403,350.68. OTS is awarding \$ 165,000.00, which is \$ 41,250.00 per agency. The grant was hosted by French Camp Fire District, and included French Camp, Ripon, Montezuma, and Escalon.



Final Budget

Fiscal Year

2024-2025

Account 600100	Salaries	\$ 667,000.00
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Career Personnel
Reserve and Volunteer Personnel
Administrative Personnel
Seasonal Personnel
FLSA

Account 601080	Retirement	\$ 78,000.00
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Career Personnel (13.5%)

Account 600110	Cafeteria Plan Medical	\$ 7,200.00
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Health Care Buyout Option for Career Personnel

Account 600300	Overtime	\$ 66,000.00
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Overtime Expense – Career Personnel
FLSA

Account 603000	Social Security (FICA)	\$ 45,500.00
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Social Security/FICA Expense – All Payroll (6.2%)

Account 603010	Medi-Care	\$ 10,600.00
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Medi-Care Expense – All Payroll (1.45%)

Account 601010	Unemployment Comp EDD	\$ 11,000.00
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Unemployment Compensation Reserve Fund

Account 605000	Health Insurance	\$ 145,000.00
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Group Medical Insurance Plan – Cal Choice
Group Dental Insurance Plan – Premier Access
Group Vision Insurance Plan – Sun Life Financial

Subtotal	Employee Expenses	\$ 1,030,300.00
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Salaries – Career, Reserve, Volunteer, Administrative
Benefits – Career Personnel
Federal and State Taxes/Expenses

Account 620100	Office Expenses	\$ 10,000.00
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Office Supplies
Postage and Mailing/Shipping Supplies
Bottled Water
Copier Lease
Subscriptions
Computer Programs

Account 620600	Communications	\$ 41,000.00
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Phones (Land Lines) Station 1 and Station 2
Cellular Phones and Wireless Service
Joint Radio Users Group Fees
Paging Services (“Emergency Dispatch”)
Radio Maintenance

Account 620900	Memberships	\$ 2,200.00
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California Employers Association (CEA)
San Joaquin County Fire Chiefs Association
Other Miscellaneous

Account 621100	Maintenance	\$ 30,000.00
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Apparatus
Equipment
Tires
Supplies

Account 62110004	Fuel	\$ 16,800.00
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Fuel (Gasoline/Diesel)
Oil
Lubricants

Account 621700	Training and Transportation	\$ 13,000.00
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Training Courses
Training/Career Development/Education Incentive
Training Equipment and Supplies

Account 622000	Professional Services	\$ 30,000.00
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IT Services
Professional Expenses
Annual Audit(s)
Target Safety
Lexipol

Account 6220001	Special Accounting Reports	\$ 2,000.00
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County Entity Fund Report
Miscellaneous Reports

Account 62200095	Auditor Direct Assessment	\$ 0.00
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Former Auditor Chargers for Warrant Service
Former Auditor Chargers for Payroll Services

Account 62210102	Tax Administration Charges	\$ 22,000.00
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Auditor Fees for Tax Collection

Account 622300	Publications and Legal Notices	\$ 500.00
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Phone Directories
Advertisements

Account 622600	Special Departmental Expenses	\$ 6,000.00
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Appreciation Dinner
Awards and Recognition
Other Miscellaneous Expenses

Account 62260104	Fire Prevention	\$ 3,500.00
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Fire Prevention Materials for School Programs
Public Education Supplies

Account 623800	Miscellaneous Expenses	\$ 2,000.00
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Miscellaneous Expense

Account 624000	Firefighter Safety Gear	\$ 17,000.00
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Personal Protective Equipment (PPE) – Structure and Wildland

Account 624600 Department Expense (Household) **\$ 28,000.00**

- Wellness Physicals
- Entry Physicals
- Pulmonary Function Tests
- TB Tests
- Vaccines
- General Household Supplies
- Uniform Allowance – Career Staff
- Flowers and Gifts

Account 624900	Utilities	\$ 17,000.00
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P G & E Station1 and Station 2
Garbage Pick-up (Dumpster)
Sewer and Water – City of Escalon
Cable Television/Internet

Account 626000**Maintenance Structures and Grounds \$ 8,000.00**

Cleaning Supplies
Maintenance Supplies
Facility Upgrades
Structural Maintenance and Repairs
Maintenance of Station Grounds

Account 626900**Small Tools and Equipment \$ 7,000.00**

Shop Tools
Equipment Upgrades
New Equipment

Account 62320001**Workers Compensation Insurance \$ 77,000.00**

Fire Risk Management Services (FRMS) – Career, Reserve, Volunteer and
Administrative Personnel

Account 623600**Insurance Casualty \$ 27,000.00**

Volunteer Fireman's Insurance Services (VFIS) – Liability, Casualty,
Apparatus and Equipment

Account 638100**Taxes and Assessments \$ 1,000.00**

San Joaquin Mosquito and Vector Control
San Joaquin County Flood Survey
Miscellaneous Taxes and Assessment

Account 63310001**Interest on Bonds \$ 0.00**

Miscellaneous Interest/Bonds

Account 641100	Structure Improvements	\$ 7,000.00
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Repairs, Upgrades and Improvements Structures and Grounds Station 1 and Station 2

Account 645100	New Equipment	\$ 9,000.00
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New Equipment Purchases
Equipment Upgrades

Sub Total	All Accounts	\$ 1,407,300.00
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Account 670100	Contingencies	\$ 70,000.00
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Total Budget	All Accounts	\$ 1,477,300.00
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Capital Plan

2024-2025

Engine Lease Payment	\$ 35,427.00
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Annual Lease Payment – Rosenbauer

Office Door Upgrades	\$ 3,000.00
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Station 1

Surface Pro/Wireless Upgrade	\$ 2,000.00
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Engine 1-1

Fire Hose Replacement	\$ 6,000.00
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Station Alerting System (ARPA Surplus)	\$ 20,000.00
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Tire Replacement	\$ 8,000.00
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Total Capital Expenditures	\$ 74,427.00
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CASEY G. JOHNSON, CPA, CVA, MBA
MICHELLE N. MATOS, CPA, MBA

JOHNSON & MATOS CPAs, INC.

631 15th Street Modesto, CA 95354
Phone (209) 236-1040 • Fax (209) 236-1068

June 22, 2023

To the Board of Directors
Escalon Consolidated Fire Protection District
1749 Coley Ave.
Escalon, CA 95320

We are pleased to confirm our understanding of the services we are to provide Escalon Consolidated Fire Protection District for the year ended June 30, 2023.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of Escalon Consolidated Fire Protection District as of and for the year ended June 30, 2023. Accounting standards generally accepted in the United States of America (GAAS) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Escalon Consolidated Fire Protection District's 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. As part of our engagement, we will apply certain limited procedures to Escalon Consolidated Fire Protection District's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will 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. The following RSI is required by United States generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited.

1. Management's Discussion and Analysis
2. Budgetary Comparison Schedule

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP, and report on the fairness of the

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• California Society of Certified Public Accountants

supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. 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 GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements, or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We may, from time to time and depending on the circumstances, use third-party service

providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of the financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. 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, misrepresentation or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance of internal control related matters that are required to be communicated under AICPA professional standards.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Escalon Consolidated Fire Protection District's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Other Services

We will also assist in preparing the financial statements of Escalon Consolidated Fire Protection District in conformity with U.S. generally accepted accounting principles based on information provided by you.

We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgement, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America with the oversight of those charged with governance.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

You are responsible for the preparation of the required supplementary information in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period; and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

You agree to assume all management responsibilities for any non-attest services we provide; oversee the services by designating an individual preferably from senior management with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

We expect to begin our audit during September and issue our reports no later than December. The specific work plan for the audit of Escalon Consolidated Fire Protection District is contingent on the District's records being reconciled and available at the time audit work starts, and the District's preparation of the required MD&A being completed in November. Michelle N. Matos is the engagement principal and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses will not exceed \$6,000. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Reporting

We will issue a written report upon completion of our audit of Escalon Consolidated Fire Protection District's financial statements. Our report will be addressed to the Board of Directors of Escalon Consolidated Fire Protection District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or withdraw from this engagement.

We appreciate the opportunity to be of service to Escalon Consolidated Fire Protection District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know.

If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Sincerely,



Michelle N. Matos
Certified Public Accountant

RESPONSE:

This letter correctly sets forth the understanding of Escalon Consolidated Fire Protection District.

By: _____

Title: _____

Date: _____