



Tracy Rural County Fire Protection District

Board of Directors

Pete Reece
John Vieira
Jeff Ramsey
Matt Kopinski
Craig Miller

Clerk of the Board

Raychel Jackson

Board of Directors – Regular Meeting Agenda Tuesday, July 11, 2023 at 4:00 PM PST

Join Zoom Meeting

<https://us06web.zoom.us/j/85440994366?pwd=BS9qRVNkbEhmUEI2L2k2STFibjMwQT09>

Call In Number: [1 \(669\) 900 6833](tel:16699006833)

Meeting ID: 854 4099 4366

Passcode: 583119

**Location: 835 N. Central Avenue
Tracy, CA 95376
2nd Floor**

Notice to the Public: Pursuant to Assembly Bill 361, this meeting will be conducted via teleconference

1. Roll Call and Pledge of Allegiance

2. Public Comment

Please, give your name, entity (if any), and address as well as what agenda item you wish to speak about to the Clerk of the Board so that your comments may be heard at the appropriate time. Comments must be limited to 3 minutes.

3. Consent Calendar

- 3.1 Adoption of the July 11, 2023 Agenda
- 3.2 Approval of the June 13, 2023 Minutes
- 3.3 Approval of July Warrant List
- 3.4 June Monthly Check Register

4. Regular Agenda

- 4.1 Review and Approve Investment Policy for Tracy Rural Fire District
- 4.2 Discuss Rotating Financial Audit Firms
- 4.3 Receive Updated Information Regarding Station Maintenance Issues

5. Committee Reports

- 5.1 JPA Representative Report

6. Informational Update

6.1 Fire Chief's Update

7. Public Comment

For any items not on the agenda.

8. Board Member Comment

For any items not on the agenda and requests for future agenda items. No action will be taken on any questions or matters raised by the Board at this time.

9. Closed Session

9.1 Consult with Legal Counsel – Existing Litigation (*Tracy Rural Fire District v. San Joaquin County*, San Joaquin Superior Court Case No. 2020-9831). (California Government Code section 54956.9). one case.

9.2 Consult with Legal Counsel – Existing Litigation (*Tracy Rural Fire District v. San Joaquin Local Area Formation Commission*, San Joaquin Superior Court Case No. 2019-9687). (California Government Code section 54956.9). one case.

10. Adjournment until Next Regular Session – August 8, 2023

Compliance with the Americans with Disabilities Act (US Code Title 42) – Assistance for Those with Disabilities: If you have a disability and need accommodation to participate in the meeting, please contact the Administration Office (209-834-7269) or email (raychel.jackson@tracyruralfire.org) at least 72 hours prior to the meeting to inform us of your needs and to determine if accommodation is feasible.



Tracy Rural County Fire Protection District

Board of Directors – Regular Meeting Minutes Tuesday, June 13, 2023 4:00 PM

1. Roll Call and Pledge of Allegiance

Chairman Reece called the meeting to order at 4:01 pm. Chairman Reece, Vice Chair Ramsey, Director Miller and Director Vieira present. Director Kopinski absent.

2. Public Comment

No Public Comment.

3. Consent Calendar

3.1 Adoption of the June 13, 2023 Agenda

3.2 Approval of the May 9, 2023 Minutes

3.3 Approval of the June 5, 2023 Special Closed Minutes

3.4 Approval of June Warrant List

3.5 May Monthly Check Register

- Motion was made by Vice-Chair Ramsey, seconded by Director Miller to accept Consent Calendar. Motion passed.

4. Regular Agenda

4.1 Resolution 2023 – 07 Proposition 4 – Government Spending Limit Calculation for Fiscal Year 2023-2024

- Motion was made by Director Miller, seconded by Vice-Chair Ramsey to approve Resolution 2023 – 07 Proposition 4 – Government Spending Limit Calculation for Fiscal Year 2023-2024. Motion passed.

4.2 Approve to Open Investment Accounts with California Class

- Motion was made by Vice Chair Ramsey, seconded by Director Miller to approve to Open Three California Class Prime Investment Accounts with 50% of the Emergency Reserve Funds, 50% of the Capital Outlay Funds and 100% of the Fire Facility Fees Funds in 3 separate accounts. Motion passed.

4.3 Review and Discuss Preliminary Budget for Fiscal Year 2023-2024

- Motion was made by Vice Chair Ramsey, seconded by Director Miller to increase the property tax revenue to 9% increase for the Preliminary Budget for FY 2023-2024. Motion passed.

4.4 Proposed Sale Surplus Property Located at 22484 S. Seventh Street, Tracy, CA
95304

- No Action.

4.5 Receive Updated Information Regarding Station Maintenance Issues

- No Action.

5. Committee Reports

5.1 JPA Representative Report

- Vice Chair Ramsey provided a report from the May 10, 2023 JPA Regular Board Meeting – board adopted the preliminary budget for FY 23-24 and approved the petition for recognition for TFFA to serve as the exclusive bargaining representative of SJCA Battalion chiefs and certify the SCFCOA; Vice Chair Ramsey also provided the JPA Board had a Special Closed Session on May 31, 2023, with nothing to report out; Vice Chair Ramsey mentioned the next Regular Board Meeting will be held June 14th to approve agreement with AP Triton for developing standards of cover report and new station report.

6. Informational Update

6.1 Fire Chief's Update

- Chief Bradley provided the monthly report based on the Fire Chief Update dated June 13, 2023, that was provided to the Board of Directors and staff at the meeting.

7. Public Comment

No Public Comment.

8. Board Member Comment

No Board Member Comment.

9. Closed Session

No Action Taken.

10. Meeting Adjournment at 5:12 pm.

Raychel Jackson

Raychel Jackson, Clerk of the Board

June 21, 2023

TRACY RURAL COUNTY FIRE PROTECTION DISTRICT -- 49501 -- July 11, 2023

GENERAL OPERATING FUND	AMOUNT	ACCOUNT	VENDOR #
PETE REECE 30421 KOSTER ROAD TRACY, CA 95304	\$ 400.00	6226010900	. 0000010849
MATT KOPINSKI 33969 S. KOSTER ROAD TRACY, CA 95304	\$ -	6226010900	. 0000101809
CRAIG MILLER 5336 W. DURHAM FERRY ROAD Tracy, CA 95304	\$ 200.00	6226010900	. 0000105820
JEFF RAMSEY 27722 S. Bird Road TRACY, CA 95304	\$ -	6226010900	0000098549
JOHN VIEIRA 19700 SOUTH LAMMERS ROAD TRACY, CA 95304	\$ 200.00	6226010900	. 0000010852
BERRETH LAW GROUP 2020 WEST KETTLEMAN LANE, SUITE E LODI, CA 95242	\$ 2,883.15	6221005100	0000110532 GOVERNANCE Litigation
	\$ 25.00	6221005130	
Total	\$ 2,908.15		
San Joaquin County Attn: Accounts Receivable 44 North San Joaquin Street, Room 230 Stockton, CA 95202	\$ 1,301.77	6221050302	. 0000013033
CalPERS P.O. BOX 942715 SACRAEMENTO, CA 94229	\$558,828.00	6226007400	. 0000004235
South County Fire Authority 835 N. Central Ave Tracy, CA 95376	\$3,320,821.00	6221005110	. 0000094467
TOTAL FOR GENERAL OPERATING FUND	\$ 3,884,658.92		

TRACY RURAL COUNTY FIRE PROTECTION DISTRICT -- 49501 -- July 11, 2023

CAO RESERVE FUND 49591	AMOUNT	ACCOUNT	VENDOR #
Community First National Bank	\$50,708.23	6331000100	. 0000102922
215 Seth Child Rd.	\$ 122,648.07	6331000100	. 0000102923
Manhattan, KS 66502	\$173,356.30		
TOTAL CAO FUND 49591	\$173,356.30		

SIGNATURES OF BOARD MEMBERS

PETE REECE, CHAIR

JOHN VIEIRA, DIRECTOR

MATT KOPINSKI, DIRECTOR

JEFF RAMSEY, VICE CHAIR

CRAIG MILLER, DIRECTOR

TRACY RURAL COUNTY FIRE PROTECTION DISTRICT Custom Transaction Detail Report

June 2023

	<u>Type</u>	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Split</u>	<u>Amount</u>
Jun 23	Check	06/01/2023	ProTech Government Finance Officers Association		Bank of Stockton-Operating	Station 5	-70.00
	Check	06/01/2023	FDAC		Bank of Stockton-Operating	Membership Dues	-160.00
	Check	06/01/2023	JRC Custom Home Remodeling	Inv, 1017	Bank of Stockton-Operating	Membership Dues	-250.00
	Check	06/01/2023	JRC Custom Home Remodeling	Inv, 1017	Bank of Stockton-Operating	Station 94	-1,435.96
	Check	06/05/2023	Pacific Gas & Electric		Bank of Stockton-Operating	Station 3	-1,303.68
	Check	06/05/2023	Pacific Gas & Electric		Bank of Stockton-Operating	Station 4	-1,036.32
	Check	06/05/2023	Pacific Gas & Electric		Bank of Stockton-Operating	Station 5	-545.90
	Check	06/05/2023	Pacific Gas & Electric		Bank of Stockton-Operating	Banta	-151.45
	Check	06/05/2023	CalPERS		Bank of Stockton-Operating	PERS	-152.87
	Check	06/05/2023	EcoWater Systems		Bank of Stockton-Operating	Station 3	-59.00
	Check	06/05/2023	Patriot Pest Management		Bank of Stockton-Operating	-SPLIT-	-238.00
	Check	06/06/2023	Streamline		Bank of Stockton-Operating	Miscellaneous	-3,600.00
	Check	06/07/2023	City of Tracy		Bank of Stockton-Operating	Station 5	-340.78
	Check	06/08/2023	Zoom		Bank of Stockton-Operating	Software/Hardware	-149.90
	Check	06/08/2023	Nor-Cal Plumbing	Inv 6841	Bank of Stockton-Operating	Station 4	-825.00
	Check	06/13/2023	Collucutt Energy	Inv 78140, 77783, 77784	Bank of Stockton-Operating	-SPLIT-	-1,815.00
	Check	06/14/2023	Jeff Ramsey	May Stipend	Bank of Stockton-Operating	Jeff Ramsey	-400.00
	Check	06/14/2023	Matthew Kopinski Special District Financial Services, LLC	May Stipend	Bank of Stockton-Operating	Kopinski, Matt	-400.00
	Check	06/14/2023	Special District Financial Services, LLC	May Invoice	Bank of Stockton-Operating	Business Office Services	-4,593.75
	Check	06/21/2023	Coy Parking	Parking - pick up checks	Bank of Stockton-Operating	Miscellaneous	-2.00
	Check	06/25/2023	AT&T		Bank of Stockton-Operating	Phone	-443.62
	Check	06/28/2023	JLT2 Electric	Inv 23-27	Bank of Stockton-Operating	Station 2 - Banta	-500.00
	Check	06/28/2023	AT&T		Bank of Stockton-Operating	-SPLIT-	-170.36
	Check	06/28/2023	Delta Disposal Service	Inv. 29257305, 29257365	Bank of Stockton-Operating	-SPLIT-	-315.22
	Check	06/28/2023	Harris & Associates	Impact Fee Study	Bank of Stockton-Operating	-SPLIT-	-5,548.75
	Check	06/29/2023	Nor-Cal Plumbing	Inv. 6900	Bank of Stockton-Operating	Station 3	-495.00
	Check	06/29/2023	JRC Custom Home Remodeling	Inv. 1020	Bank of Stockton-Operating	Station 3	-1,137.03
Jun 23							-26,139.59

TRACY RURAL COUNTY FIRE PROTECTION DISTRICT
Custom Transaction Detail Report

	<u>Type</u>	<u>Date</u>	<u>Name</u>	<u>June 2023 Memo</u>	<u>Account</u>	<u>Split</u>	<u>Amount</u>
Jun 23							
	Check	06/07/2023	Galvao and Sons, Inc.	Phase 4 -Inv 139	Bank of Stockton- Capital Outlay	Landscaping	-19,865.00
	Check	06/07/2023	Foothill Fire Protection, Inc.	Inv 12476448; Inv 12477123	Bank of Stockton- Capital Outlay	-SPLIT-	-1,330.00
	Check	06/12/2023	L N CURTIS	inv. 708850	Bank of Stockton- Capital Outlay	Equipment -New / Repairs	-1,823.79
	Check	06/13/2023	Galvao and Sons, Inc.	Phase 5 -Inv 139	Bank of Stockton- Capital Outlay	Landscaping	-28,050.00
	Check	06/28/2023	California Class	Transfer to Investment Account	Bank of Stockton- Capital Outlay	Fund Transfer	-591,000.00
	Deposit	06/30/2023		Interest	Bank of Stockton- Capital Outlay	Interest	47.31
Jun 23							<u><u>-642,021.48</u></u>

TRACY RURAL COUNTY FIRE PROTECTION DISTRICT
 Custom Transaction Detail Report

June 2023

	<u>Type</u>	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Split</u>	<u>Amount</u>
Jun 23	Check	06/13/2023	Berreth Law Group Bowman Law		Fund 49501 - Operations	-SPLIT-	-3,212.10
	Check	06/13/2023	Practice	Inv. 00132	Fund 49501 - Operations	Litigation	-4,662.00
	Check	06/14/2023	Pete Reece		Fund 49501 - Operations	Reece, Pete	-300.00
	Check	06/14/2023	John Vieira		Fund 49501 - Operations	Vieira, John	-100.00
	Check	06/14/2023	Craig Miller		Fund 49501 - Operations	Craig Miller	-100.00
	Check	06/14/2023	Reed Smith LLP		Fund 49501 - Operations	Litigation Homeowners Exemption -	-2,352.00
	Deposit	06/30/2023		Deposit	Fund 49501 - Operations	State	8,399.26
Jun 23							<u><u>-2,326.84</u></u>

TRACY RURAL COUNTY FIRE PROTECTION DISTRICT

07/07/23

Balance Sheet

Accrual Basis

As of June 30, 2023

	<u>Jun 30, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
Bank of Stockton-Capital Outlay	539,877.31
Bank of Stockton-Operating	916,263.49
Bank of Stockton-Retirement	115,826.51
Fund 49501 - Operations	1,604,754.22
Fund 49512 - Retirement Buyout	18,893.92
Fund 49515 - Fire Facility Fees	477,334.12
Fund 49519 - Emergency Reserve	2,038,738.00
Fund 49591 - Capital Outlay Res	694,708.61
	<hr/>
Total Checking/Savings	6,406,396.18
	<hr/>
Total Current Assets	6,406,396.18
	<hr/>
TOTAL ASSETS	6,406,396.18
	<hr/> <hr/>
LIABILITIES & EQUITY	0.00



**Tracy Rural County
Fire Protection District**

Agenda Item 4.1

STAFF REPORT

Meeting: Regular Meeting
Date: July 11, 2023
To: Board of Directors
Prepared by: Raychel Jackson, District Clerk
Approved by: Pete Reece, Chairperson

Re: Review, Approve and Adopt Investment Policy for Tracy Rural Fire District

RECOMMENDATION

Action Item Non-Action Item

Staff recommends that the Board review, approve and adopt a resolution establishing an Investment Policy for the District.

BACKGROUND

In accordance with California Government Code §53600 et seq., the District may establish an Investment Policy pursuant to which the District shall invest funds. The purpose of the Investment Policy is to invest surplus funds for the purpose of generating investment income for the District. Pursuant to Government Code §53646(a), the Board may review the Investment Policy annually at a public meeting for any modifications to the Policy so that it reflects the changing economic and investment market.

The District currently invests its funds with the County of San Joaquin investment pool. The proposed Investment Policy provides guidelines for the prudent investment and cash management of the District's funds. The District's case management system is designed to monitor and forecast accurately expenditures and revenues, therefore allowing the District to invest funds to the fullest extent possible. The District's primary objective is to safeguard the principle of the funds, the second objective is to meet the liquidity needs of the District; and third objective is to achieve a return on its invested funds.

DISCUSSION

To enhance the District's financial position.

FISCAL IMPACTS

None.

ATTACHMENTS

1. Investment Policy.
2. Resolution No. 2023-09

TRACY RURAL COUNTY FIRE PROTECTION DISTRICT

INVESTMENT POLICY



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1. Policy

The Tracy Rural County Fire Protection District (“TRFD”) shall invest public funds in such a manner as to comply with state and local laws; ensure prudent money management; provide for daily cash flow requirements; and meet the objectives of the Policy, in priority order of Safety, Liquidity and Return on investment. Government Code Sections 53601, et seq., allow the legislative body of a local agency to invest surplus monies not required for the immediate necessities of the local agency. The Financial Manager of TRFD is required to annually prepare and submit a statement of investment policy and such policy, and any changes thereto, is to be considered by the District Board at a public meeting. (GC § 53646(a)). The statement shall also be annually presented to any oversight agency of the local agency.

2. Scope

The investment policy applies to all investment activities and financial assets of the Tracy Rural County Fire Protection District as accounted for in the Annual Comprehensive Financial Report (ACFR). This policy is applicable, but not limited to, all funds listed below:

- General Fund
- Capital Funds
- Other Special Revenue Funds, Debt Service Funds, Internal Service Funds
- Any new fund created by the Board of Directors unless specifically exempted.

3. Prudence

The Board and persons authorized to make investment decisions subject to these policies are fiduciaries subject to the prudent investor standard. When investing, reinvesting, purchasing, acquiring, exchanging, selling, or managing public funds, a fiduciary shall act with care, skill, prudence, and diligence under the circumstances then prevailing, including, but not limited to, the general economic conditions and the anticipated needs of the agency, that a prudent person acting in a like capacity and familiarity with those matters would use in the conduct of funds of a like character and with like aims, to safeguard the principal and maintain the liquidity needs of the District.

Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of capital as well as the probable income to be derived.

Investment officers acting in accordance with written procedures and the investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security’s credit risk or market price changes, provided deviations from policy or expectations are reported in the next issued quarterly treasury report and appropriate actions are taken to control adverse developments. When a deviation poses a significant risk to the District’s financial position, the fiscal officer shall notify the Board immediately.



4. Objectives

Pursuant to Gov't Code § 53600.5, the District's primary investment objectives, in order of priority, shall be:

A. Safety: Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The District shall seek to preserve principal by taking the following actions:

- a. Mitigating Credit Risk: Credit risk, defined as the risk of loss due to failure of the issuer of a security, shall be mitigated by investing in issuers that carry the direct or implied backing of the U.S. Government (including, but not limited to, the U.S. Treasury, U.S. Government Agencies, and federally insured banks). The portfolio will be diversified so that the failure of any one issuer does not unduly harm the District's capital base and cash flow; and
- b. Mitigating Market Risk: Market risk, (aka "interest rate risk") defined as market value fluctuations due to overall changes in the general level of interest rates shall be mitigated by limiting the maximum maturity of any one security to five years, structuring the portfolio based on historic and current cash flow analysis eliminating the need to sell securities prior to maturity and avoiding the purchase of long-term securities for the sole purpose of short-term speculation. Moreover, it is the District's full intent, at the time of purchase, to hold all investments until maturity to ensure the return of all invested principal dollars. Limited exceptions will be granted for security swaps that would improve the portfolio's yield and/or credit quality; and
- c. Pre-Qualifying: The District will pre-qualify the financial institutions with which it will do business; and
- d. Diversification: Mitigating risk by diversifying the District's investment portfolio so that the potential failure by any one issue or issuer will not place an undue financial burden on the District.

B. Liquidity: The District's investment portfolio will remain sufficiently liquid to enable the Tracy Rural County Fire Protection District to meet all operating requirements which might be reasonably anticipated.

C. Yield: The District's investment portfolio shall have the objective of attaining a comparative performance measurement or an acceptable rate of return throughout budgetary and economic cycles. These measurements should be commensurate with the District's investment risk constraints identified in this Investment Policy and the cash flow characteristics of the portfolio.



5. Authorized Dealers and Institutions

The Board, along with the Financial Manager, shall review and approve any dealers of institutions to be used by TRFD.

6. Authorized and Suitable Investments

For these reasons, and to ensure prudent and responsible management of the public's funds, it is the policy of the Tracy Rural County Fire Protection District (District) to invest funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the District and conforming to all statutes governing the investment of District funds as defined in GC §53600 et seq. No funds shall be invested except for those funds specifically allowed by statute.

The following summary of maximum percentage limits, by instrument, are established for the District's investment portfolio:

Authorized Investment Type	Government Code	Maximum Maturity	Minimum Credit Quality	Maximum in Portfolio	Maximum Investment in One Issuer
Treasury Obligations (bills, notes, & bonds)	53601(b)	5 Years	N/A	100%	N/A
US Government Agency and Federal Agency Securities	53601(f)	5 Years	N/A	100%	N/A
Local Agency Investment Fund (LAIF)	16429.1	Upon Demand	N/A	As permitted by LAIF (currently \$65 million per account)	N/A
San Joaquin County Investment Pool	53684	Upon Demand	N/A	As permitted by County Treasurer (currently no limit)	N/A
Joint Powers Authority Pool	53601(p)	N/A	See § 8.3 (above)	None	N/A
Negotiable Certificates of Deposit	53601(i)	5 Years	N/A	30%	N/A
Placement Service Deposits	53601.8 and 53635.8	5 Years	N/A	50%	N/A

7. Diversification

The District shall diversify the investments within the portfolio to avoid incurring unreasonable risks inherent in over-investing in specific instruments, individual financial institutions, or maturities.

8. Reporting

The District will comply with the reporting requirements as defined in Gov't Code §53646 et seq. and Gov't Code §53607.



9. Investment Policy Adoption

The Tracy Rural County Fire Protection District investment policy shall be adopted by resolution of the Board of Directors. The policy shall be reviewed annually by the Board of Directors and any modifications made thereto must be approved by the Board of Directors.

The Financial Manager shall establish written investment policy procedures for the operation of the investment program consistent with this policy. The procedures should include reference to safekeeping, master repurchase agreements, wire transfer agreements, banking service contracts and collateral/depository agreements. Such procedures shall include explicit delegation of authority to persons responsible for investment transactions. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the Tracy Rural County Fire Protection District.





Tracy Rural County Fire Protection District

Resolution No. 2023-09

A RESOLUTION OF TRACY RURAL COUNTY FIRE PROTECTION DISTRICT ESTABLISHING AN INVESTMENT POLICY AND AUTHORIZING INVESTMENT OF DISTRICT'S MONIES

WHEREAS, the Tracy Rural County Fire Protection District is a fire protection district organized and operating pursuant to the provisions of the laws of the Stat of California; and;

WHEREAS, pursuant to Government Code §53600 et seq., the governing bodies of local agencies have authority to invest, reinvest, purchase, acquire, exchange, sell, or manage public funds for the purposes articulated herein; and;

WHEREAS, the District currently invests District funds in the San Joaquin County Investment Pool in accordance with applicable Government Code sections; and

WHEREAS, staff and legal counsel have drafted an Investment Policy pursuant to which the District shall invest its funds consistent with the District's practices; and

WHEREAS, the Board of Directors desire to establish a policy for the investment of District financial assets; and

NOW THEREFORE, BE IT RESOLVED, by the Board of Directors of the Tracy Rural County Fire Protection District that:

The District does hereby adopts Resolution 2003-09 Establishing an Investment Policy and Authorizing Investment of District's Monies.

Motion passed.

Passed, approved, and adopted this 11th day of July, 2023.

Pete Reece, Chairman of the Board

ATTEST:

Raychel Jackson, Clerk of the Board



Tracy Rural County Fire Protection District

Agenda Item 4.2

STAFF REPORT

Meeting: Regular Meeting
Date: July 11, 2023
To: Board of Directors
Prepared by: Raychel Jackson, District Clerk
Approved by: Pete Reece, Chairperson

Re: Discussion of Rotating Financial Audit Firms

RECOMMENDATION

Action Item Non-Action Item

Provide recommendations to Staff on how to proceed regarding financial audit firms.

BACKGROUND

According to various State and Federal laws, the District is required to have annual audits and the District engages an independent Certified Public Account to act as auditor for the District. The District approved a contract with Blomberg & Griffin to provide independent auditing services. The District has utilized the services of this firm for at least the last eight fiscal years (FY 15/16 – 22/23).

DISCUSSION

According to Government Code §12410.6(b), states in part that starting in the FY 2013-2014, a local agency shall not employ a public accounting firm to provide audit services to a local agency if that audit company has performed audit services for that local agency for six consecutive fiscal years.

In general, it is good practice to prepare Request for Proposals (RFP) for such services every five years so the District can evaluate and analyze the pricing and competition in the market. Given tight audit timelines, an audit firm that has a comprehensive understanding of the District's financial structure, policies and procedures would enable the District to complete the audit requirements in compliance with the required schedule and allow for an RFP submission before the next audit cycle and/or request for another managing party with Blomberg & Griffin to handle.

FISCAL IMPACTS

The FY 23-24 Budget includes \$8,300.00 for the annual financial audit.

ATTACHMENTS

None.



**Tracy Rural County
Fire Protection District**

Agenda Item 4.3

STAFF REPORT

Meeting: Regular Meeting
Date: July 11, 2023
To: Board of Directors
Prepared by: Raychel Jackson, District Clerk
Approved by: Pete Reece, Chairperson

Re: Update Information Regarding Station Maintenance Issues

RECOMMENDATION

Action Item Non-Action Item

Receive an update on Station 93, Station 94 and Station 95 maintenance issues and modifications and provide direction to staff concerning future projects.

BACKGROUND

Station 93, located at 1400 W Durham Ferry Road, was constructed and occupied in 2006. Station 94, located at 16502 West Schulte Road, was remodeled from an existing 20+ year old ranch house into a fire station in 1995. Over the years, both stations have experienced maintenance issues that can be attributed to their age and the normal wear and tear related to fire station operations.

DISCUSSION

Ongoing maintenance and repairs at all stations. Update on solar at Station 93; update on Cost for maintaining property; update on the punch list for Station 95;

FISCAL IMPACTS

None.

ATTACHMENTS

None.