



AGENDA
Fairview Fire Protection District Regular Board Meeting
Monday, March 23, 2026, 7:00 P.M.
FIRE STATION 8
25862 FIVE CANYONS PARKWAY, CASTRO VALLEY, CA 94552



PUBLIC PARTICIPATION FOR ONLINE OBSERVERS

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

OBSERVE:

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

<https://us06web.zoom.us/j/87534117974>

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

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

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

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

For each number, please be patient and when requested, dial the following Webinar ID: 87534117974

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

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

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

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

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

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

If you have any questions about these protocols, please e-mail Tara Reyes, at tara.reyes@hayward-ca.gov.



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Fairview Fire Protection District Regular Board Meeting
Monday, March 23, 2026, 7:00 P.M.
FIRE STATION 8
25862 FIVE CANYONS PARKWAY, CASTRO VALLEY, CA 94552



1. **CALL TO ORDER AND PLEDGE OF ALLEGIANCE**
2. **ROLL CALL: DIRECTORS DIMIC, CHOI, JUSTICE, ANGLIN & McDANIEL**
3. **WELCOME:** If you wish to speak on an item which appears on this agenda, the President will call your name when your agenda item is being considered. Please state your name and address for the record. Each speaker is allowed three (3) minutes.
4. **PUBLIC COMMENT PERIOD** (The Public Comments Period provides an opportunity for citizens to address the Board on items not listed on the agenda. The Board welcomes your comments under this section but is prohibited by State law from discussing items not on the agenda.)
5. **MESSAGE FROM THE PRESIDENT** **INFO**
6. **PRESENTATION OF 2024-25 ANNUAL AUDIT BY CROPPER ACCOUNTANCY** **INFO/ACTION**
7. **FIRE CHIEF'S REPORT** **INFO/ACTION**
Incident Response Statistics - Jan/Feb 2026
Fire Prevention Activity - Jan/Feb 2026
Vegetation Management
8. **FFPD FINANCIAL UPDATE** **INFO/ACTION**
Cash Balance Report - Dec 2025, Jan 2026
Accountant's Report - Jan & Feb 2026
Expenditure Report
- BREAK**
9. **CLOSED SESSION** **INFO/ACTION**
Public Employee Appointment (§ 54957)
Title: General Manager
10. **DIRECTOR COMPENSATION REVIEW/UPDATE** **INFO/ACTION**
11. **DISTRICT REPORT** **INFO/ACTION**
Discuss Open House 2026 Date
Board Room Floor Repair
General Manager Update
12. **BOARD MOTIONS AND APPROVALS** **INFO/ACTION**
Regular Meeting Minutes - November 17, 2025



AGENDA
Fairview Fire Protection District Regular Board Meeting
Monday, March 23, 2026, 7:00 P.M.
FIRE STATION 8
25862 FIVE CANYONS PARKWAY, CASTRO VALLEY, CA 94552



Regular Meeting Minutes - January 26, 2026

- | | |
|--|--------------------|
| 13. MEETING ACTIONS ITEMS SUMMARY | INFO/ACTION |
| 14. COMMENTS BY BOARD MEMBERS | INFO/ACTION |
| 15. AGENDA ITEMS FOR NEXT BOARD MEETING | |

ADJOURNMENT

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

5. MESSAGE FROM THE PRESIDENT

6. PRESENTATION OF 2024-25 ANNUAL AUDIT BY CROPPER ACCOUNTANCY

INFO/ACTION

January 23, 2026

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

We have audited the financial statements of the governmental activities, the business-type activities and each major fund of Fairview Fire Protection District (the District) for the year ended June 30, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated December 29, 2025. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the financial statements. As described in Note 1 to the financial statements, the District adopted Statement of Governmental Accounting Standards (GASB Statement) No. 101, *Compensated Absences*, and No. 102, *Certain Risk Disclosures*. None of the adopted Statements of Governmental Accounting Standards had a significant impact on the financial statements. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

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

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

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The corrected misstatements are attached.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated January 23, 2026.

Other Audit Findings or Issues

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

Other Matters

We applied certain limited procedures to management's discussion and analysis and budgetary comparison information, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Restriction on Use

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

Very truly yours,

A handwritten signature in blue ink, appearing to read "Crapper Accountancy Corporation".

CROPPER ACCOUNTANCY CORPORATION
Walnut Creek, California

**FAIRVIEW FIRE PROTECTION DISTRICT
JUNE 30, 2025
CORRECTED MISSTATEMENTS**

Account	Description	Debit	Credit	Net Income Effect
#1 Record depreciation for the current year.				
14212	13000 CAPITAL ASSETS:14100 Depreciable Assets:14200 Structures & Improvements:14210 Structures:14212 Less Depreciation - Stru	\$ -	\$ 5,047	
14222	13000 CAPITAL ASSETS:14100 Depreciable Assets:14200 Structures & Improvements:14220 Structure Improvements:14222 Less Depreci	-	11,559	
14311	13000 CAPITAL ASSETS:14100 Depreciable Assets:14300 Vehicles:14311 Less Depreciation - Vehicles	-	158,535	
14411	13000 CAPITAL ASSETS:14100 Depreciable Assets:14400 Equipment:14411 Less Depreciation - Equipment	-	11,021	
14511	13000 CAPITAL ASSETS:14100 Depreciable Assets:14500 Furniture & Fixtures:14511 Less Depreciat'n- Furn.&Fixtures	-	532	
14711	13000 CAPITAL ASSETS:14100 Depreciable Assets:14700 Computers & Peripherals:14711 Less Deprec'n- Compt'rs&Periphls	-	447	
64100	60000 Administrative Costs:64100 Depreciation - Admin.	187,141	-	
Total		<u>187,141</u>	<u>187,141</u>	<u>\$ (187,141)</u>
#2 Remove the refundable deposit as it has been used by the County and the District does not expect to be refunded the deposit.				
1137	Refundable Deposits	-	8,000	
81460	81000 ? Capital Purchases:81400 ? Five Canyons Station:81460 ? Roadway&Parking Lot Maintenance	8,000	-	
Total		<u>8,000</u>	<u>8,000</u>	<u>(8,000)</u>
#3 Record FY2023-2024 audit expense.				
20100	*Accounts Payable:20100 Payment Requests Payable	-	11,500	
61110	60000 Administrative Costs:61100 Admin. Professional Services:61110 Audit/CPA Services	11,500	-	
Total		<u>11,500</u>	<u>11,500</u>	<u>\$ (11,500)</u>
GRAND TOTAL		<u>206,641</u>	<u>206,641</u>	<u>(206,641)</u>



FAIRVIEW FIRE PROTECTION DISTRICT

BASIC FINANCIAL STATEMENTS

JUNE 30, 2025

FAIRVIEW FIRE PROTECTION DISTRICT

TABLE OF CONTENTS

Independent Auditors' Report	1 – 3
Management's Discussion and Analysis	4 – 6
Combined Government-Wide and Fund Financial Statements:	
Statement of Net Position and Governmental Fund Balance Sheet	7
Statement of Activities and Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances	8
Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – General Fund	9
Notes to the Basic Financial Statements	10 – 17
Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	18 – 19

INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
Fairview Fire Protection District
Hayward, California

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Fairview Fire Protection District (the District), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of June 30, 2025, and the respective changes in financial position, and the budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

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

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

Required Supplementary Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 23, 2026, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other

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



CROPPER ACCOUNTANCY CORPORATION

Walnut Creek, California

January 23, 2026

FAIRVIEW FIRE PROTECTION DISTRICT

Management's Discussion and Analysis

As management of the Fairview Fire Protection District (District), we offer readers this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2025.

Financial Highlights and Analysis

At the close of Fiscal Year (FY) 2024-2025, the District remains in a strong position. The District has no debt, a fully funded capital replacement program, and fully funded operational and emergency reserves equaling 10% and 85% of its operating budget. In addition, the District continues to experience an annual operating surplus, where revenues exceed expenditures. In FY 2024-2025, fire protection and EMS services expenses increased 3.80%, due primarily to the CPI increase in the contract with Hayward. During the same time period, revenues increased by 4.62% due to increased property tax and increase investment rates of return.

Due to these factors, the District increased its net position by \$962,022 in FY 2024-2025, or 10.77%. Thus far, the economic downturn has not impacted property taxes, but it is possible that the District will see a decline in revenue in FY2025-2026.

Overview of Basic Financial Statements

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

The following is the District's condensed Statement of Net Position for fiscal year ended June 30, 2025, as compared to fiscal year ended June 30, 2024. As stated above, the District increased its Net Position by 10.77% over the prior year.

Statement of Net Position	FY 2024-25	FY 2023-24	Change \$	% Change
ASSETS				
Cash and Investments	\$ 9,235,867	\$ 8,131,667	\$ 1,104,200	13.58%
Prepaid Expenses	16,192	9,727	6,465	66.46%
Capital Assets, net accumulated depreciation	658,158	800,850	(142,692)	(17.82)%
Total Assets	9,910,217	8,942,244	967,973	10.82%
LIABILITIES				
Accounts payable and accrued expenses	18,571	12,620	5,951	47.16%
Total Liabilities	18,571	12,620	5,951	47.16%
NET POSITION				
Investment in capital assets, net of related debt	658,158	800,850	(142,692)	(17.82)%
Unrestricted Net Position	9,233,488	8,128,774	1,104,714	13.59%
Total Net Position	\$ 9,891,646	\$ 8,929,624	\$ 962,022	10.77%

FAIRVIEW FIRE PROTECTION DISTRICT
Management's Discussion and Analysis

The following is the District's condensed statement of revenues, expenses and changes in net position for the fiscal year ended June 30, 2025, as compared to fiscal year ended June 30, 2024. As mentioned above, revenues increased 4.62%, while expenses increased 3.11%, not accounting for depreciation. With depreciation, the dollar increase in expenses was 2.59%. Because the District continues to have surplus revenue, the net position increased by 10.77%.

Statement of Activities	FY 2024-25	FY 2023-24	\$ Change	% Change
REVENUES				
Property tax and assessments	\$4,735,899	\$ 4,597,257	\$ 138,642	3.02%
Emergency medical services	31,947	30,736	1,211	3.94%
Interest of investment	328,858	243,379	85,479	35.12%
Other Revenues	832	1,223	(391)	(31.97)%
Total Revenues	5,097,536	4,872,595	224,941	4.62%
EXPENSES				
Fire protection and EMS services	3,737,312	3,600,493	136,819	3.80%
General and administrative	211,061	228,766	(17,705)	(7.74)%
Total Expenses without Depreciation	3,948,373	3,829,259	119,114	3.11%
Depreciation of Assets	187,141	201,667	(14,526)	(7.20)%
Total Expenses + Depreciation	4,135,514	4,030,926	104,588	2.59%
Excess of Revenue over Expenses	962,022	841,669	120,353	14.30%
Beginning Net Position	8,929,624	8,087,955	841,669	10.41%
Ending Net Position	\$ 9,891,646	\$ 8,929,624	\$ 949,033	10.77%

Capital Assets

The District's investment in capital assets, net of accumulated depreciation, was \$658,158 as of June 30, 2025. The District's largest investments are in its improved structures and six vehicles, in addition to a range of field and office equipment.

Committed Funds: Capital Replacement Program

The District has one fund. Within this fund, the District has formally committed money towards the future replacement of its capital assets. The committed balances by category for FY 2023-2024 and FY 2024-2025 are listed on the next page.

FAIRVIEW FIRE PROTECTION DISTRICT
Management's Discussion and Analysis

Committed Funds	Apparatus	Equipment	Facilities	Total
FY 2023-2024				
Starting Balance	\$ 1,418,181	\$ 265,956	\$ 601,218	\$ 2,285,355
Expenses	-	-	-	-
Capital Contribution	205,489	27,562	223,657	456,708
Ending Balance	\$ 1,623,670	\$ 293,518	\$ 824,875	\$ 2,742,063
FY 2024-2025				
Starting Balance	\$ 1,623,670	\$ 293,518	\$ 824,875	\$ 2,742,063
Expenses	-	-	-	-
Capital Contribution	211,653	28,389	270,367	510,409
Ending Balance	\$ 1,835,323	\$ 321,907	\$ 1,095,242	\$ 3,252,472

Assigned Funds: Operating and Emergency Reserves

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

Debt Administration

The District has no debt.

Request for Information

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

Melissa Dimic, President, FFPD

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

Ph# 510-583-4940

www.fairviewfiredistrict.org/contact/

FAIRVIEW FIRE PROTECTION DISTRICT
COMBINED GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS
STATEMENT OF NET POSITION AND GOVERNMENTAL FUND BALANCE SHEET
June 30, 2025

	<u>General Fund</u>	<u>Adjustments (Note 4)</u>	<u>Statement of Net Position</u>
ASSETS			
Current Assets:			
Cash and Investments	\$ 9,235,867	\$ -	\$ 9,235,867
Prepaid expenses	16,192	-	16,192
Capital Assets, net of accumulated depreciation	<u>-</u>	<u>658,158</u>	<u>658,158</u>
Total Assets	<u>\$ 9,252,059</u>	<u>658,158</u>	<u>9,910,217</u>
LIABILITIES AND FUND BALANCE			
Current Liabilities:			
Accounts payable and accrued expenses	<u>\$ 18,571</u>	<u>-</u>	<u>18,571</u>
Total Liabilities	<u>18,571</u>	<u>-</u>	<u>18,571</u>
FUND BALANCE			
Nonspendable	16,192	(16,192)	-
Restricted	-	-	-
Committed	3,252,472	(3,252,472)	-
Assigned	3,829,128	(3,829,128)	-
Unassigned	<u>2,135,696</u>	<u>(2,135,696)</u>	<u>-</u>
Total Fund Balance	<u>9,233,488</u>	<u>(9,233,488)</u>	<u>-</u>
Total Liabilities and Fund Balance	<u>\$ 9,252,059</u>		
NET POSITION			
Investment in capital assets, net of related debt		658,158	658,158
Unrestricted		<u>9,233,488</u>	<u>9,233,488</u>
Total Net Position		<u>\$ 9,891,646</u>	<u>\$ 9,891,646</u>

The accompanying notes are an integral part of the financial statements

FAIRVIEW FIRE PROTECTION DISTRICT
COMBINED GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS
STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUND STATEMENT
OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
For the Year Ended June 30, 2025

	General Fund	Adjustments (Note 5)	Statement of Activities
GENERAL REVENUES			
Property tax and assessments	\$ 4,735,899	\$ -	\$ 4,735,899
Emergency medical services	31,947	-	31,947
Interest of investments	328,858	-	328,858
Other revenues	<u>832</u>	<u>-</u>	<u>832</u>
 Total Revenues	 <u>5,097,536</u>	 <u>-</u>	 <u>5,097,536</u>
EXPENDITURES / EXPENSES			
Fire protection services	3,737,312	-	3,737,312
Management	29,035	-	29,035
County administrative and collection fees	26,455	-	26,455
Insurance	13,443	-	13,443
Legal and accounting	37,264	-	37,264
Meeting and Conventions	12,376	-	12,376
Chipping program	15,000	-	15,000
Firewise/Residential Assistance	4,251	-	4,251
Bookkeeping and clerical	23,870	-	23,870
Utilities	20,880	-	20,880
Director fees and training	2,500	-	2,500
Website related	8,557	-	8,557
Supplies and equipment	270	-	270
Repairs and maintenance	4,800	-	4,800
Depreciation	-	187,141	187,141
Notices and mailers	12,126	-	12,126
Capital outlay - replacement/improvement	44,449	(44,449)	-
Miscellaneous administrative costs	<u>234</u>	<u>-</u>	<u>234</u>
 Total Expenditures	 <u>3,992,822</u>	 <u>142,692</u>	 <u>4,135,514</u>
 Excess of revenues over (under) Expenditure	 1,104,714	 (142,692)	 962,022
 Fund Balance July 1, 2024	 <u>8,128,774</u>	 <u>800,850</u>	 <u>8,929,624</u>
Fund Balance June 30, 2025	<u>\$ 9,233,488</u>	<u>\$ 658,158</u>	<u>\$ 9,891,646</u>

The accompanying notes are an integral part of the financial statements

FAIRVIEW FIRE PROTECTION DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL - GENERAL FUND
For the Year Ended June 30, 2025

REVENUES	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Taxes	\$ 4,573,082	\$ 4,573,082	\$ 4,735,899	\$ 162,817
Emergency medical services	30,601	30,601	31,947	1,346
Interest income	124,310	124,310	328,858	204,548
Other revenues	-	-	832	832
Total Revenues	<u>4,727,993</u>	<u>4,727,993</u>	<u>5,097,536</u>	<u>369,543</u>
EXPENDITURES				
Fire protection services	3,737,312	3,737,312	3,737,312	-
Management	43,200	43,200	29,035	14,165
County administrative and collection fees	30,000	30,000	25,898	4,102
LAFCO cost	700	700	557	143
Insurance	19,000	19,000	13,443	5,557
Legal assistance	43,200	43,200	25,764	17,436
Audit services	12,000	12,000	11,500	500
Meeting and Conventions	-	-	12,376	(12,376)
Chipping program	15,000	15,000	15,000	-
Firewise/Residential Assistance	10,000	10,000	4,251	5,749
Weed abatement	5,000	5,000	-	5,000
Disaster preparedness program	7,500	7,500	-	7,500
Bookkeeping services	20,000	20,000	23,870	(3,870)
Utilities	31,000	31,000	17,397	13,603
Alarm system	4,000	4,000	3,483	517
Director trainings	4,000	4,000	-	4,000
Director fees and mileage	6,500	6,500	2,500	4,000
Landscape services	4,800	4,800	-	4,800
Janitorial services	500	500	-	500
Fire protection staff (event staffing)	10,000	10,000	-	10,000
Website	8,000	8,000	8,557	(557)
Supplies and equipment	5,500	5,500	270	5,230
Repairs and maintenance	-	-	-	-
Old Fire Station 8 upkeep	5,000	5,000	4,800	200
Notices and mailers	7,500	7,500	12,126	(4,626)
Miscellaneous / other	15	15	234	(219)
Permits, fees and dues	934	934	-	934
Capital outlay - replacement/improvements	-	-	44,449	(44,449)
Total Expenditures	<u>4,030,661</u>	<u>4,030,661</u>	<u>3,992,822</u>	<u>37,839</u>
Excess of revenues over (under) Expenditures	<u>\$ 697,332</u>	<u>\$ 697,332</u>	<u>\$ 1,104,714</u>	<u>\$ 407,382</u>
Fund Balance July 1, 2024			8,128,774	
Fund Balance June 30, 2025			<u>\$ 9,233,488</u>	

The accompanying notes are an integral part of the financial statements

FAIRVIEW FIRE PROTECTION DISTRICT
Notes to the Basic Financial Statements
June 30, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Description of the Reporting Entity

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

Basis of Presentation

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

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

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

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

FAIRVIEW FIRE PROTECTION DISTRICT
Notes to the Basic Financial Statements
June 30, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Major Funds

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

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

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

Basis of Accounting

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

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

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

Budgets and Budgetary Accounting

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

FAIRVIEW FIRE PROTECTION DISTRICT
Notes to the Basic Financial Statements
June 30, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Property Taxes

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

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

Estimates

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

Capital Assets

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

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

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

FAIRVIEW FIRE PROTECTION DISTRICT
Notes to the Basic Financial Statements
June 30, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Net Position and Fund Balances

Fund Balance Reporting

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

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

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

Net Position

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

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

FAIRVIEW FIRE PROTECTION DISTRICT
Notes to the Basic Financial Statements
June 30, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Net Position and Fund Balances (continued)

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

Implemented GASB Pronouncements

- GASB Statement No. 101, *Compensated Absences* – This statement updates the recognition and measurement criteria for leave (vacation, sick leave, etc.). Governments must now recognize a liability for leave that has not been used if it is “more likely than not” to be paid out or settled. The implementation of this pronouncement did not have a material effect on the District’s financial statements.
- GASB Statement No. 102, *Certain Risk Disclosures* – This statement focuses on vulnerability to specific risks that could have a substantial impact on the government’s ability to provide services or meet obligations. The implementation of this pronouncement did not have a material effect on the District’s financial statements.

Upcoming New GASB Pronouncements

- GASB Statement No. 103, *Financial Reporting Model Improvements* – This standard modernizes the financial reporting model by refining the Management’s Discussion and Analysis (MD&A) and creating a more structured format for proprietary fund statements. It specifically introduces a new “subsidiaries” classification and requires more detailed explanations for budget-to-actual variances. The District is evaluating the impact of this statement on the financial statements.
- GASB Statement No. 104, *Disclosure of Certain Capital Assets* – This statement requires governments to provide more granular disclosures for specific types of capital assets, such as those held for sale or those related to intangible right-to-use assets (like leases and SBITAs). It aims to help financial statement users better understand the liquidity and nature of a government’s asset holdings. The District is evaluating the impact of this statement on the financial statements.

FAIRVIEW FIRE PROTECTION DISTRICT
Notes to the Basic Financial Statements
June 30, 2025

2. CASH AND INVESTMENTS

Cash and investments as of June 30, 2025, consist of the following:

Cash with County	\$ 9,235,867
Petty Cash	-
Total Cash and investments	\$ 9,235,867

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

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

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

Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates.

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

<u>Investment Type</u>	<u>Remaining Maturity (in Months)</u>						
	<u>Totals</u>	<u>12 Months or Less</u>	<u>13 to 24 Months</u>	<u>25-36 Months</u>	<u>37-48 Months</u>	<u>49-60 Months</u>	<u>More than 60 Months</u>
Deposits with							
County of Alameda	<u>\$9,235,867</u>	<u>\$9,235,867</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total	<u>\$9,235,867</u>	<u>\$9,235,867</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

FAIRVIEW FIRE PROTECTION DISTRICT
Notes to the Basic Financial Statements
June 30, 2025

2. CASH AND INVESTMENTS (CONTINUED)

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented below is the minimum rating required by (where applicable) the California Government Code, the District's investment policy, or debt agreements, and the actual rating as of fiscal year end for each investment type.

Investment Type	Amount	Minimum Legal Rating	Exempt From Disclosure	Rating as of Fiscal Year End			
				AAA	AA	A	Not Rated
Deposits with County of Alameda	\$9,235,867	N/A	\$ -	\$ -	\$ -	\$ -	\$9,235,867
Total	<u>\$9,235,867</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$9,235,867</u>

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

3. CAPITAL ASSETS

Capital assets activity for the fiscal year ended June 30, 2025, was as follows:

	Balance June 30, 2024	Increases	Decreases	Balance June 30, 2025
Capital assets, not being depreciated				
Land	\$ 28,000	\$ -	\$ -	\$ 28,000
Construction in progress	-	44,449		44,449
Total capital assets, not being depreciated	<u>28,000</u>	<u>44,449</u>	<u>-</u>	<u>72,449</u>
Capital assets, being depreciated				
Structures and improvements	556,530	-	-	556,530
Software	78,016	-	-	78,016
Vehicles & Equipment	2,251,023	-	-	2,251,023
Total capital assets, being depreciated	2,885,569	-	-	2,885,569
Less accumulated depreciation	(2,112,719)	(187,141)	-	(2,299,860)
Total capital assets, being depreciated, net	<u>772,850</u>	<u>(187,141)</u>	<u>-</u>	<u>585,709</u>
Total capital assets, net	<u>\$ 800,850</u>	<u>\$ (142,692)</u>	<u>\$ -</u>	<u>\$ 658,158</u>

FAIRVIEW FIRE PROTECTION DISTRICT
Notes to the Basic Financial Statements
June 30, 2025

3. CAPITAL ASSETS (CONTINUED)

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

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

Reconciling adjustments are as follows:

Total Fund Balance – Governmental General Fund (page 7)	\$ 9,233,488
Capital assets, net of depreciation	<u>\$ 658,158</u>
	<u>658,158</u>
Total net position – Government-wide	<u>\$ 9,891,646</u>

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

Reconciling adjustments are as follows:

Excess of Revenues over/(under) Expenditures (page 8)	\$ 1,104,714
Less depreciation expense and add back capital outlay not reported on Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances	<u>(142,692)</u>
Change in Net Position of Governmental Activities	<u>\$ 962,022</u>

6. SUBSEQUENT EVENTS

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

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Directors
Fairview Fire Protection District
Hayward, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Fairview Fire Protection District, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise Fairview Fire Protection District's basic financial statements, and have issued our report thereon dated January 23, 2026.

Report on Internal Control over Financial Reporting

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

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

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

Material Weakness: Fixed Asset Management

During our audit, we noted that the District's capital asset records were not fully updated for the current fiscal year. Specifically, the annual depreciation expense was not recorded, and expenditures related to an ongoing, unfinished project were not classified as Construction in Progress (CIP) for government-wide reporting. While the District maintains an external schedule for asset tracking, this tool was not rolled forward or integrated into the year-end financial closing process.

The failure to record current-year depreciation results in an overstatement of net position and an understatement of expenses. The failure to identify and reclassify project costs as CIP leads to inaccurate reporting of the District's capital investment activities.

We recommend the District implement a formalized procedure to ensure the capital asset schedule is updated and reconciled prior to the commencement of the annual audit. This process should include a mandatory "roll-forward" of depreciation and a review of all large-scale project invoices to ensure proper classification as CIP. Establishing a secondary review of these schedules by management would ensure that the records are complete and that the financial statements accurately reflect the District's investment in long-term assets.

Significant Deficiency: Closing Process

During our review of the year-end closing process, we identified unrecorded liabilities and misclassified assets. Specifically, the District did not accrue for professional audit services incurred during the period, nor did it re-evaluate the status of a long-standing refundable deposit that had been utilized by the County. These omissions indicate that the current closing process relies heavily on historical cash activity rather than a comprehensive accrual-basis review.

We recommend the District implement the following to strengthen the control environment:

- 1. Implement Board-Level Analytical Review: With the current vacancy of a District Manager, a member of the Board should perform a high-level review of the preliminary financial statements compared to the prior year and the budget. Significant variances—or the lack thereof in accounts where expenses were expected—should be investigated prior to the audit.*
- 2. Formalize a Year-End Closing Checklist: The District should provide the third-party accountant with a checklist that includes specific prompts for recurring annual accruals (e.g., audit fees, utilities, and insurance) and a review of all balance sheet "deposit" accounts for continued validity.*
- 3. Enhance Communication with Third-Party Contractors: Management should ensure that all significant operational events (such as the utilization of deposits by the County) are communicated to the accountant to ensure timely and accurate financial reporting.*

Report on Compliance and Other Matters

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

Purpose of This Report

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



CROPPER ACCOUNTANCY CORPORATION
Walnut Creek, California
January 23, 2026

7. FIRE CHIEF'S REPORT

INFO/ACTION



Response Time Report March 23, 2026

November/December	
Average Response Time	Eng. 8 – 4 min 15 sec. Eng. 9 – 4 min 13 sec. Eng. 1 – 5 min 25 sec. Truck 1 – 5 min 26 sec. Eng. 5 – 6 min 56 sec.
5 min 50 sec or less	87.83% (231/263)
ERF less than 8 min	96.55% (28/29)

➤ **ERF = Effective Response Force**



To: Ryan Hamre, Fire Chief
Through: Mike Hildebrand, Deputy Fire Chief
Timothy Opdycke, Deputy Fire Chief
From: Andrew Westfield, Fire Marshal
Date: March 5, 2026
Re: FFPD Fire Prevention Activity (January-February Bi-Monthly Report)

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

Performed (8) Fire Inspections (Annual/Fire Protection/Building/Care Facility)

- 22502 Woodroe Ave	Family Daycare Large
- 24552 Karina Ct	Sprinkler Visual/Hydrostatic Pressure
- 2060 Twin Creeks Pl	Fire Sprinkler Final
- 2500 Hansen Rd	Family Daycare Large
- 22505 Woodroe Ave	Fire Safety
- 2714 Kelly St	Family Daycare Small
- 25621 Camino Vis	Family Daycare Small
- 22505 Woodroe Ave	24 hours Community Care Facility Small

Reviewed (2) Referrals for Future Construction/Development

- 2636 East Ave	Tentative Parcel Map subdivision, PM 11452, from 1 to 3 lots w/ an access private street, and a variance application to allow for reduced setbacks because of the configuration of the existing lot
- 24532 Fairview Ave	Site Development Review and variance for addition over 50% of existing floor area to a SFR and to allow side yard setbacks of 5' where 15' are required

Performed (2) New Construction Plan Checks for Single Family Residences/Additions

- 23066 Maud Ave	Construction of attached 2 car 789 sq ft garage with breezeway to the existing SFR. 1) The ADU 2 bdrs, 2 baths, kitchen, living room, washer/dryer nook 2) ADU ductless mini-split system, tankless water heater, 100amp electrical meter
- 24391 Israel Ct	Construction of a new 2-story SFR includes outside deck, spa, basement, and attached garage. SFR to have 4 bdrs, 4 full bathrooms, 1 half bathroom.

Performed (4) Complaint Inspections

- 2344 D St.	Closed	Arbutus Ct (empty lot)	In progress
- 230903 Mansfield Ave.	Closed	23572 Maud Ave	Closed

Respectfully,

Andrew Westfield

Andrew Westfield
Fire Marshal

FIRE ADMINISTRATION
HAYWARD FIRE DEPARTMENT
777 B Street, Hayward, CA 94541

T: 510.583.4930
F: 510.583.3640

www.hayward-ca.gov



**FFPD Vegetation Management and Abatement Update
March 18, 2026, Meeting**

Annual Surveys

Courtesy notices will go out in April and Annual Surveys will begin in May.

Chipping/RAP Program

We will start our chipping and RAP Program in late May and early June.

Grant Status

We have been awarded a grant from CAL FIRE California Investments (CCI) Program – FY 2025-26 Wildfire Prevention Grant Awards.

Award amount: \$ 215,040.00

The Wildfire Ready East Bay project will reduce hazardous fuels on 100 acres across 612 parcels in areas of Hayward and Fairview through two chipping programs and supporting defensible space around habitable structures. It also includes a wildfire prevention education program.

We were not awarded the FEMA Fire Prevention and Safety grant – asked for \$386K with a \$18K non-federal match. Goals: CWWP, Evacuation Study, Fire Wise/Community Resiliency Programs.

We are still waiting for the results of Cal OES Hazard Mitigation Grant for Hayward-Fairview Ember Resistant and Zone 0 program. We are asking for \$490K with a \$163K non-federal cost share. Goals: Zone 0 residential assistance and defensible space.

Complaints

Details are in the bi-monthly FPO Activity Report.

8. FFPD FINANCIAL UPDATE

INFO/ACTION

PeopleSoft
 CASH BALANCES BY FUND

Report ID: FXGLA301
 Fiscal Year 2026
 Accounting Period 6 thru 6 --- Fund(s) Requested: All
 Fund: 43300 Fairview Fire District

<u>Journal Date</u>	<u>Journal ID</u>	<u>Jrnl Line Description</u>	<u>Beginning Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Apportionment</u>	<u>Interfund Transfers</u>	<u>Ending Balance</u>
2025-12-04	0001093062	Cash in Treasury				19,051.83		5,669,273.40
2025-12-04	0001093063	Cash in Treasury				5,518.59		5,674,791.99
2025-12-05	0001093064	Cash in Treasury				2,305,838.63		7,980,630.62
2025-12-05	0001093353	Cash in Treasury					-9,203.23	7,971,427.39
2025-12-05	0001093422	Cash in Treasury				-36,073.57		7,935,353.82
2025-12-05	APP1092881						-400.00	7,934,953.82
2025-12-08	0001093351	Cash in Treasury					1,003.85	7,935,957.67
2025-12-08	0001093352	Cash in Treasury					32,554.06	7,968,511.73
2025-12-08	0001093423	Cash in Treasury				-10,998.56		7,957,513.17
2025-12-09	0001093356	Cash in Treasury					-302.78	7,957,210.39
2025-12-11	APP1093617						-274,714.00	7,682,496.39
2025-12-18	APP1094510						-3,937.15	7,678,559.24
2025-12-31	ADB0000001	Cash in Treasury					65,066.31	7,743,625.55
Totals for Fund 43300			5,650,221.57	0.00	0.00	2,283,336.92	-189,932.94	7,743,625.55

PeopleSoft
 CASH BALANCES BY FUND

Report ID: FXGLA301
 Fiscal Year 2026
 Accounting Period 7 thru 7 --- Fund(s) Requested: All
 Fund: 43300 Fairview Fire District

<u>Journal Date</u>	<u>Journal ID</u>	<u>Jrnl Line Description</u>	<u>Beginning Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Apportionment</u>	<u>Interfund Transfers</u>	<u>Ending Balance</u>
2026-01-15	APP1097512						-42,747.85	7,700,877.70
2026-01-21	APP1098060						-1,229.94	7,699,647.76
2026-01-22	APP1098240						-1,990.58	7,697,657.18
2026-01-23	APP1098431						-259.26	7,697,397.92
2026-01-28	0001099336	Cash in Treasury				-122.74		7,697,275.18
2026-01-31	UT00000001	Cash in Treasury					-1.14	7,697,274.04
Totals for Fund 43300			7,743,625.55	0.00	0.00	-122.74	-46,228.77	7,697,274.04

FAIRVIEW FIRE PROTECTION DISTRICT

ACCOUNTANTS REPORT

JANUARY 2026

#	PAYEE	DESCRIPTION	AMOUNT
25-059	Alameda County-Public Works	25862 Five Canyons Pkwy Lease Agreement Fee Update 3 years: 2/22/21-2/21/2024	15.00
25-060	Alameda County-Public Works	25862 Five Canyons Pkwy Lease Agreement Fee Update 3 years: 2/22/24-2/21/2027	15.00
25-061	Cropper Rowe LLP	1st and Final Billing for FFPD Financial Audit of FY2024	11,500.00
25-062	Cropper Rowe LLP	1st and Final Billing for FFPD Financial Audit of FY2025	11,850.00
25-063	Richard DiTiberio (12/30/2025 Inv.)	Landscape maintenance: Station #8 - Five Canyons - Dec. 2025	400.00
25-064	Concise Bookkeeping-Inv #20585	Dec 2025: Year End Close; Payment Request processing; ect	7,930.66
25-065	Pacific Printing	Open House Banner	162.19
25-066	BAEZ Geotechnical Group, Inc	Professional Services - Pavement Replacement Project	10,875.00
25-067	Pacific Gas & Electric (10/20/25-11/18/25) Bill amt \$791.28	24200 Fairview:Electric Delivery & Generation-\$106.70;Gas-\$8.65 25862 Five Cny's:Electric Delivery&Genert'n \$484.20;Gas-\$190.59	791.28
25-068	Pacific Gas & Electric (11/19/25-12/19/25) Bill amt \$1229.94	24200 Fairview:Electric Delivery & Generation-\$77.04;Gas-\$8.65 25862 Five Cny's:Electric Delivery&Genert'n \$513.31;Gas-\$630.30	1,229.94
25-069	US Bank 01/06/2026 Stmt	Zoom Webinar 500 subscription: 12/20-01/19 2026 - \$50.64 ; Google Suite - \$50.40 - Google Workspace 12/1-12/31/2025 Alpine Awards: Name Plate ; Name Badge; Logo Set-up for Todd Anglin - (T) \$58.22 . Alameda Speical Dist: 2025-2026 ACSDA Annual Membership Fee - \$100.00	259.26
25-070	Garcia Hernandez Sawhney LLP	Legal & Recording Sec.Services:November Statement-Inv# 33174	508.30
25-071	EverOn/ADT Inv# 160376301	Five Canyons - Alarm maintenance and repairs	691.00

Expenditures - Page 1 Sub Total	\$ 46,227.63
Expenditures from Page 2 Sub Total	\$ -
TOTAL EXPENDITURES	\$ 46,227.63

RECEIPTS FROM

DESCRIPTION

TOTAL RECEIPTS \$ -

SUMMARY

Directors Fees	\$ -
Total Bills	(46,227.63)
Total Receipts	\$ -
	\$ (46,227.63)

Submitted for approval by:
Barbara Charnley, Concise Bookkeeping
2/10/2026

FAIRVIEW FIRE PROTECTION DISTRICT

ACCOUNTANTS REPORT

FEBRUARY 2026

#	PAYEE	DESCRIPTION	AMOUNT
25-077	Bay Area New Group - East Bay	Classified Ad:FFPD - 01/26/2026 Regular Meeting	\$ 58.80
25-078	US Bank 02/06/2026 Stmt	Zoom Webinar 500 subscription: 1/20-02/19 2026 - \$50.64 ; Google Suite - \$50.40 - Google Workspace 1/1-1/31/2026 Alameda Speical Dist. Annual Dinner - Four (4) Tickets \$300	401.04

25-072	Michael Justice	Directors fee: Regular Meeting 1/26/2026	100.00
25-073	Melissa Dimic	Directors fee: Regular Meeting 1/26/2026	100.00
25-074	Sarah Choi	Directors fee: Regular Meeting 1/26/2026	100.00
25-075	Mark McDaniel	Directors fee: Regular Meeting 1/26/2026	100.00
25-076	Todd Anglin	Directors fee: Regular Meeting 1/26/2026	100.00

Expenditures - Page 1 Sub Total	\$ 959.84
Expenditures from Page 2 Sub Total	\$ -
TOTAL EXPENDITURES	\$ 959.84

RECEIPTS FROM

DESCRIPTION

TOTAL RECEIPTS	\$ -
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<u>SUMMARY</u>		
Directors Fees	\$	(500.00)
Total Bills		(459.84)
Total Receipts	\$	-
	\$	(959.84)

Submitted for approval by:
Barbara Charnley, Concise Bookkeeping
3/10/2026

FAIRVIEW FIRE PROTECTION DISTRICT

ACCOUNTANTS REPORT

FEBRUARY 2026

#	PAYEE	DESCRIPTION	AMOUNT
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Expenditures Continued -

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EXPENDITURES - page 2 \$ -

Operating Budget - Expenditures	Year to Date 03/03/26	% to Date	FY 25/26 Adopted Final Budget
Director Fees and Expenses			
Director Fees for Board Attendance	1,800	36%	5,000
Director Expenses (i.e. mileage), ACSDA Annual Dinner	300	20%	1,500
Training for Board Members	-	0%	4,000
Supplies and Technology			
Office/Technology (Zoom, Gmail, Survey Monkey)/Event Supplies	799	15%	5,500
Newsletter	-	0%	5,000
Website	8,040	122%	6,600
Memberships			
Alameda County Env Health (CUPA)	-	0%	834
Cal Special Dist Assoc (Local Chapter)	100	100%	100
Payment to LAFCO	623	89%	700
Administration Services			
General Manager Services	-	0%	43,200
Legal Counsel & Recording Secretary	7,732	18%	43,200
Publicity and Legal Notices	2,192	73%	3,000
Bookkeeping Services	14,155	71%	20,000
Annual Audit	11,850	99%	12,000
Insurance	14,135	94%	15,000
Lease Payment to County	15	100%	15
Workers Compensation Insurance	5,255	105%	5,000
Alameda County Tax Admin Fee	-	0%	30,000
Facilities Services			
Alarm Systems	4,115	103%	4,000
Janitorial	-	0%	500
Old Fire Station 8 Upkeep	-	0%	5,000
Utilities - East Bay MUD (cancelled water service for FY26)	-	0%	1,000
Utilities - PG&E	16,459	55%	30,000
Yard Service	2,400	50%	4,800
Programs and Events			
Disaster Preparedness Program	50,000	77%	65,000
Chipping Program	15,000	100%	15,000
Firewise Projects/Residential Assistance	10,000	100%	10,000
Weed Abatement Courtesy Notice	-	0%	5,000
Open House	4,647	232%	2,000
Fire Hazard Severity Zone Postcards & Mailing	-	0%	3,000
Red Flag Staffing	-	0%	10,000
District Election			
District Election	-	0%	-
Subtotal District Expenses	169,616	48%	355,949

Emergency Response Services	3,618,402	100%	3,618,402
Paramedic Services	381,206	100%	381,206
Subtotal Hayward Fire Contract	3,999,608	100%	3,999,608
Capital Commitment	Year to Date 03/03/26	% to Date	FY 25/26 Adopted Final Budget
Apparatus Replacement	218,003	100%	218,003
Equipment Replacement	28,819	100%	28,819
Facility Capital Improvements	278,478	100%	278,478
Subtotal Capital Budget	525,300	100%	525,300
	Year to Date 03/03/26	% to Date	FY 25/26 Adopted Final Budget
TOTAL OPERATING EXPENDITURES	4,694,524	96%	4,880,857
Revenues	Year to Date 03/03/26		FY 25/26 Adopted Final Budget
Property Tax	-	0%	4,752,925
Interest	-	0%	328,858
EMS (ALS)	-	0%	31,412
Other Revenue			-
TOTAL REVENUES	-	0%	5,113,195
<i>ERAF Contribution = 21.89%</i>			

BREAK

9. CLOSED SESSION

INFO/ACTION

10. DIRECTOR COMPENSATION REVIEW/UPDATE

INFO/ACTION

1 1. DISTRICT REPORT

INFO/ACTION

12. BOARD MOTIONS AND APPROVALS

INFO/ACTION

**FAIRVIEW FIRE PROTECTION DISTRICT REGULAR
BOARD MEETING MINUTES
MONDAY, NOVEMBER 17, 2025, 7:00 PM
25862 FIVE CANYONS PARKWAY, CASTRO VALLEY, CA 94552**

1. CALL TO ORDER AND PLEDGE OF ALLEGIANCE

The meeting was called to order by Board President Melissa Dimic at 7:03 p.m. Director Justice led the pledge of allegiance.

2. ROLL CALL

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

In addition, the following staff and service providers were present: Conor Kennedy, Esq. of Garcia Hernandez Sawhney, LLP, Incoming Hayward Chief Ryan Hamre, Interim Chief Eric Vollmer, Fire Marshal Andrew Westfield, and Fire Services Supervisor Tara Reyes.

3. WELCOME

President Dimic made welcome comments.

4. PUBLIC COMMENT PERIOD

President Dimic opened the public comment period, and public comment was made.

5. MESSAGE FROM THE PRESIDENT

The President thanked those who had commented and then turned to the agenda.

6. ELECTION OF OFFICERS

**Director McDaniel nominated Director Dimic for President. Director Choi seconded. The motion was carried unanimously.
AYES 5 (Dimic, Clark, Justice, Choi, Anglin), NOES 0, ABSTAIN 0.**

**Director Dimic nominated Director Choi for Vice President. Director Justice seconded. The motion was carried unanimously.
AYES 5 (Dimic, Clark, Justice, Choi, Anglin), NOES 0, ABSTAIN 0.**

**Director Dimic nominated Director Anglin for Assistant Vice President. Director Justice seconded. The motion was carried unanimously.
AYES 5 (Dimic, Clark, Justice, Choi, Anglin), NOES 0, ABSTAIN 0.**

**Director Dimic nominated Director McDaniel for Secretary. Director Choi seconded. The motion was carried unanimously.
AYES 5 (Dimic, Clark, Justice, Choi, Anglin), NOES 0, ABSTAIN 0.**

Director McDaniel nominated Director Justice for Treasurer. President Dimic seconded. The motion was carried unanimously.

AYES 5 (Dimic, Clark, Justice, Choi, Anglin), NOES 0, ABSTAIN 0.

7. 2026 MEETING CALENDAR

The Directors agreed to the following Board meeting schedule: January 26, March 30, May 18, July 27, September 28, November 16.

President Dimic moved to adopt the meeting schedule as agendized. Director Justice seconded. The motion was carried unanimously.

AYES 5 (Dimic, Clark, Justice, Choi, Anglin), NOES 0, ABSTAIN 0.

8. FIRE CHIEF'S REPORTS

Chief Hamre is the new Fire Chief.

Chief Hamre briefed the Board about incident response statistics for September and October of 2025, noting context.

Fire Marshal Andrew Westfield reported on inspections.

Chief Hamre discussed adjustments to optimize eligibility for grant applications and fire prevention and vegetation management.

The Directors asked questions of the Department and the Department provided answers.

9. FFPD FINANCIAL UPDATE

President Dimic provided some context for the expenditures in the Accountants' Reports, including contract payments and insurance premium payment.

President Dimic moved to accept the May and June 2025 Accountants' Report in the packet. Director Justice seconded. The motion was carried unanimously.

AYES 5 (Dimic, Clark, Justice, Choi, Anglin), NOES 0, ABSTAIN 0.

10. REPAIR AND REPLACEMENT OF ROAD SURROUNDING FIVE CANYONS PARKWAY FIRE STATION UPDATE

President Dimic reported on the completion of the repaving project.

11. DISTRICT REPORT

President Dimic updated the Board about Streamline, the new website consultant to help with accessibility.

Updated Board Member compensation will be addressed next meeting.

Director Anglin reported about progress of the fireworks ordinance.

12. BOARD MOTIONS AND APPROVALS

Director McDaniel moved to amend the minutes for the September 29, 2025, meeting, changing “General Manager” to “Board President” under Number 7 the line about the budget line and changing “Secretary Dimic” to “Director Dimic” in Number 12 and the to approve the October 20, 2025, meeting minutes. President Dimic seconded.

AYES 4 (Dimic, Justice, Choi, McDaniel), NOES 0, ABSTAIN 1 (Anglin).

13. MEETING ACTION ITEMS SUMMARY

President Dimic will update the website with officers.

Interim Chief Vollmer will review light timers.

Fire Services Supervisor will investigate fixing carpet lifting in the Boardroom.

14. COMMENTS BY BOARD MEMBERS

President Dimic discussed a California Special Districts Association presentation about refresher trainings, noted that the annual dinner is March 19, 2026, and focused in on SB 827’s financial literacy training.

15. AGENDA ITEMS FOR NEXT BOARD MEETING

Director compensation update

CSDA Annual Dinner

Boardroom floor

ADA Compliance Update for Website

Abatement update

Annual audit

ADJOURNMENT

At 7:44 PM, Director Anglin moved to adjourn the meeting. President Dimic seconded. All

voted in favor.

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

**FAIRVIEW FIRE PROTECTION DISTRICT REGULAR
BOARD MEETING MINUTES
MONDAY, JANUARY 26, 2026, 7:00 PM
25862 FIVE CANYONS PARKWAY, CASTRO VALLEY, CA 94552**

1. CALL TO ORDER AND PLEDGE OF ALLEGIANCE

The meeting was called to order by Board President Melissa Dimic at 7:13 p.m. Director Justice led the pledge of allegiance.

2. ROLL CALL

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

In addition, the following staff and service providers were present: Conor Kennedy, Esq. of Garcia Hernandez Sawhney, LLP, Incoming Hayward Chief Ryan Hamre, and Fire Marshal Andrew Westfield.

3. WELCOME

President Dimic made welcome comments

4. PUBLIC COMMENT PERIOD

President Dimic opened up the public comment period and public comment was made.

5. ELECTION OF OFFICERS

President Dimic moves to adopt the offices elected during the November 2025 meeting for the 2026 calendar year. Director Justice seconded. Motion carried unanimously.

AYES 5 (Dimic, Clark, Justice, Choi, Anglin), NOES 0, ABSTAIN 0.

6. MESSAGE FROM THE PRESIDENT

The President welcomed everyone to the meeting.

President Dimic moved to take agenda items out of order. Director Choi seconded. Motion carried unanimously.

8. FIRE CHIEF'S REPORTS

Chief Hamre is the new Fire Chief. Chief Anderson and Vollmer retired and announced new battalion chiefs.

Chief Hamre briefed the Board about incident response statistics for November and December of 2025, noting context.

Chief Hamre announced a new grant.

Fire Marshal Andrew Westfield presented to the Board about inspections. Director Anglin asked specific questions of the Fire Marshal.

9. FFPD FINANCIAL UPDATE

President Dimic moved to accept the November and December 2025 Accountants' Report in the packet. Director Justice seconded. Motion carried unanimously.

AYES 5 (Dimic, Clark, Justice, Choi, Anglin), NOES 0, ABSTAIN 0.

10. DIRECTOR COMPENSATION REVIEW/UPDATE

Direction was given to counsel to research the law, CPI increase to the paramedic tax, and peer special district compensation practice and propose an agenda resolution and amendment to District Policy 203.2 for President Dimic to agenda for the March 2026 meeting.

11. DISTRICT REPORT

President Dimic updated the Board about Streamline, the new website consultant to help with accessibility and provided an update about RSVPs for the ASCDA Dinner, the Board Room Floor update, and the road repair bond status.

President Dimic also provided a General Manager Update.

12. BOARD MOTIONS AND APPROVALS

The Board decided to continue the minute adoption for the next meeting.

13. MEETING ACTION ITEMS SUMMARY

Counsel will research the law, CPI increase to the paramedic tax, and peer special district compensation practice and propose an agenda resolution and amendment to District Policy 203.2 for President Dimic to agenda for the March 2026 meeting.

Work on the handbook

14. COMMENTS BY BOARD MEMBERS

Director Anglin gave updates about the fireworks ordinance.

President Dimic created an ad hoc to update the handbook consisting of herself and Director Anglin.

15. AGENDA ITEMS FOR NEXT BOARD MEETING

Compensation update

Cropper Accountancy audit

ACSDA meeting update

Change of March meeting date to March 23, 2026

Adopt two sets of minutes

Director Choi moved to change the March 2026 meeting to March 23, 2026. Director Dimic seconded.

AYES 5 (Dimic, Clark, Justice, Choi, Anglin), NOES 0, ABSTAIN 0.

ADJOURNMENT

President Dimic moved to adjourn at 7:55 PM Director Justice seconded.

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

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

13. MEETING ACTIONS ITEMS SUMMARY

14. COMMENTS BY BOARD MEMBERS

15. AGENDA ITEMS FOR NEXT BOARD MEETING