



**STONEY POINT FIRE DEPARTMENT INC.**  
**Stations 13 & 19**  
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February 21, 2023

SUBJECT: Minutes of the Monthly Board of Directors’ Meeting February 21, 2023

The monthly Board of Directors meeting was called to order by Chairman Brown and was led in prayer by Director Bo Barbour at 7:30 PM. The meeting was conducted at Station 19.

**A: Roll Call:**

<u>Board Members Present:</u>		<u>Board Members Absent:</u>	
Daniel C. Brown	Chairman	Gary Turlington	Treasurer
Larry Townsend	Vice Chairman	Bo Barbour	Member
Roger F. Hall	Secretary		
Jerry R. Hall	Member		
Joel A. Siles	Member		

<u>Chief Officers Present:</u>		<u>Chief Officers Absent:</u>	
Freddy L. Johnson Sr.	Fire Chief	Freddy L. Johnson Jr.	Dep. Fire Chief
Sean C. Johnson	Asst. Fire Chief		

**B: ANNUAL / SPECIAL / PUBLIC HEARING MEETING:**

N/A

**C: READING AND APPROVAL OF THE MINUTES OF THE LAST MEETING:**

- Secretary Roger Hall presented the minutes from the January 17, 2023, Monthly Board of Directors’ meeting minutes for review and approval. Chairman Brown called for the approval of the January 17, 2023, Board of Directors’ meeting Minutes. Vice Chairman Larry Townsend made a **MOTION** to approve the January 17, 2023, Board of Directors’ meeting minutes as presented. The motion was **SECONDED** by Director Joel Siles and unanimously **APPROVED**.



## D: REPORT OF THE FIRE CHIEF:

1. **General Information.** - Chief Johnson Sr. welcomed the members of the board to our February 2023 meeting. He provided a quick update on Board Treasurer Mr. Gary Turlington's on-going medical issue, and asked the members of the board to keep Gary and his wife in their continued thoughts and prayers for a full and complete recovery. He also briefed the board on Director Bo Barbour who is also under the weather and will not make the meeting tonight.
2. **Guests:** None
3. **Personnel:**
  1. The Chief informed the members that all our full-time positions are full, and we have five (5) open volunteer positions, three (3) on our Tuesday night volunteer shift and two (2) on our Thursday night volunteer shifts. All other shifts are full with 15 members each. We do have several applications being processed. We also have some projected losses coming up on our Monday night duty shift and will double slot those positions with new applicants when available.
  2. We are currently in the process of final practical and written testing of our current recruitment class. The class started with 14 new recruits; several have already been identified to re-cycle our SCBA class starting in March 2023. We allow each recruit one recycle, and assist them to pass our SCBA training course. The Chief reminded the members that our SCBA class includes advanced instruction, especially in Mayday Survival Skills that are generally not taught in basic recruitment classes. The Chief stressed that once we clear our recruits, the very first call that they respond to can make a difference if suddenly faced with an unforeseen emergency or MAYDAY. The Chief also advised that we lost three (3) recruits that dropped out during the training cycle.

## E: Apparatus Fleets:

1. The Chief advised that our department just received from the Cumberland County Fire Chiefs' Association (CCFCA) ten (10) personal hand-held SEEK thermal imaging cameras and two (1) truck mounted cameras with accessories. Each Cumberland County Fire Department received the same equipment to affect equipment interoperability. All our Engine Companies now have two (2) personal SEEK devices and one truck mount device. The same is also mounted on our Rescue truck. The equipment was part of the Cumberland County Chiefs Association State Capital Infrastructure Grant (SCIF) program. Senator Kirk deViere facilitated the grant for the CCFCA. The CCFCA will spend another \$125,000 over the next four years on county-wide projects.
2. The Chief reported that Engine 1332 has been repaired. A new air intake radiator that goes with the Turbo Charger has been installed. The truck is now operating at full power.
3. The Chief advised that Engine 1331 was taken out of service to repair a diesel fuel leak and replace a rubber gasket associated with the truck's turbo charger. The work was completed at Velocity on Corporation Drive and is now back in service.
4. Because of battery issues that contributed to issues with our older model Kussmauls, we replaced the Kussmauls in Engine 1911 and 1333 in order to maintain the batteries. Our trucks are in a



continuous charging mode, even when the engine is cut off. Our on-board radio systems are constantly on, and our flashlights are also constantly charging.

**6. FY 2022 - 2023** Vehicle, Equipment and Fuel Expenditures as of February 21, 2023 (List from Quicken) (Previous two (2) Fiscal Years for comparison purposes)

UNIT #	NOMENCLATURE	FY 20/21	FY 21/22	FY 22/23
1319	1960 American LaFrance (Antique)	931.75	484.04	26.94
1331	2017 Pierce Arrow-XT	1,945.58	5,847.98	5,306.20
1332	2004 Pierce Dash Pumper/Tanker	14,512.35	13,797.46	8,799.60
1333	1988 Pierce Dash Pumper/Tanker	5,074.96	6,368.06	4,669.15
1341	1994 LMTV 5 Ton Truck Brush	29,098.74	2,762.25	3,715.93
1351	1996 E-One 75ft Aerial Ladder	18,961.82	15,575.87	1,003.00
1362	2023 GMC Sierra 2500 HD 4 X 4	565.25	1,684.30	1,115.07
1371	2021 GMC Sierra 1500 4 X 4	2,725.62	3,793.22	704.90
1391	2023 Tahoe Cmd Vehicle (1301)	7,276.49	2,816.66	9,129.76
R-13	2017 Pierce Arrow-XT-Walk In	5,604.26	896.44	200.34
1911	2006 Pierce Dash Engine	10,001.56	20,877.24	5,711.83
1931	2004 Pierce Dash Pumper/Tanker	30,323.48	11,546.48	3,288.72
1941	1994 LMTV 2.5 Ton Truck Brush	0.00	0.00	3,695.72
1961	1984 Chevrolet ¼ Ton Diesel-Lift Gate	1,250.55	708.18	473.22
1962	2015 GMC Sierra 2500 HD 4 X 4	181.25	1,318.30	622.18
1963	2017 – Auxiliary Support Trailer	0.00	0.00	0.00
1991	2019 Tahoe Cmd Vehicle (1303)	7,276.49	2,816.66	1,436.69
Air-19	2016 Mobile Air Trailer	53.96	241.22	0.00
Boat 1981	14” Zodiac Inflatable 25 HP	0.00	73.79	0.00
Boat 1986	19” Rescue 1 Connector Boat 50 HP	0.00	109.73	50.28
Trailers	2009 Boat Trailer Double Stack	48.14	0.00	0.00
U-Trailer	Utility Trailer (Small & Large)	424.03	0.00	0.00
Cmd Trl	2006 FEMA Trailer	0.00	0.00	0.00
MISC	<b>RELATED VEH EXPENSES</b>	14,455.80	8,801.47	6,372.99
	<b>Total Vehicle Maintenance</b>	147,468.50	97,708.99	53,671.70
	<b>EQUIPMENT OTHER</b>	32,212.92	26,289.09	16,286.72
	<b>TOTAL VEH/EQUIP EXPENSES BUDGETED (\$100,000.00)</b>	<b>\$179,681.42</b>	<b>\$123,998.08</b>	<b>69,958.47</b>
	<b>GASOLINE &amp; FUELS (\$ 40,000)</b>	<b>\$23,656.78</b>	<b>\$44,824.10</b>	<b>33,750.87</b>
	<b>FY-BUDGETED TOTAL 140,000</b>	<b>\$203,338.20</b>	<b>\$168,822.18</b>	<b>103,709.39</b>
	<b>Total over / under Budget</b>	<b>+\$63,338.20</b>	<b>+\$28,822.18</b>	

**F. Building and Grounds:**

- The Chief advised that Nathan’s Heating and Air Conditioning completed winter services on all our heating and air-conditioning units during the week of February 13, 2023. Our next service is scheduled during spring.



2. The Chief stated that yesterday, Monday February 20, 2023, the installation of the Plymovent Diesel exhaust system, with funding from FEMAs AFG Grant was initiated.
3. The Chief advised there has been no further action by PWC reference the sewer line installation that runs across our property. He also stated that they are getting close to our property.

4. The Chief advised that we picked up two (2) replacement 30 KW Diesel Generators from the North Carolina Department of Forestry in Garner yesterday. This generator will replace the generator at Station 13. Due to its age, repair parts are no longer available. The new generator is a 2014 model with full electronics with only 835 hours on the generator. We dropped the generator off at Ezell Electric in Dunn for tune up and services. Once complete our electrician will hook up the generator. We will have to coordinate a crane or forklift to exchange the two generators. We will scrap the old one, once we remove it from our grounds.



The Chief updated the members of the board about the GYM donation for Station 19. The GYM was donated 70% complete with GAP weights. To complete the gym, we have purchased a complete dumbbell set, and 2 sets of weights ranging from 2.5, 5, and 10 LBS along with two (2) CAP Chrome 60 LBS Barbells. We also purchased one (1) new Life fitness Treadmill and moved one of our elliptical machines to station 19 for cardio workouts. This now provides us with a complete GYM that is portable and can be re-located if needed. The Chief advised that we provided a donation slip to Mr. Toni Jones for his donation. We also purchased 4 X 6 rubber mats from Tractor Supply to outline the floor as seen in the photo. The Chief stated that this is a very capable gym providing both cardio and strength training for our members.



6. The Chief advised that all our apparatus bay doors at both stations have been outfitted with double safety beams that will immediately stop the door from coming down if the beam is interrupted.



7. Building and Grounds Expenditure Chart as of February 21, 2023

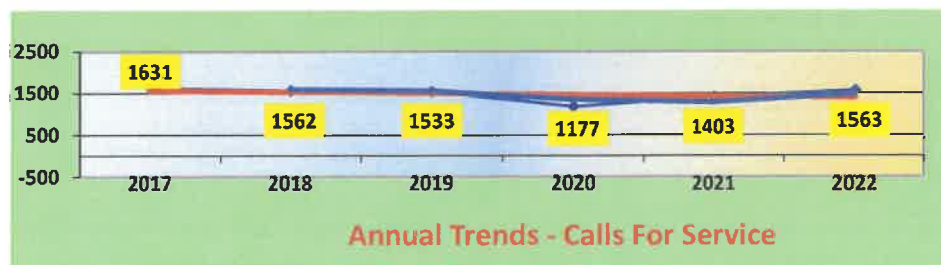
	FY 19/20	FY 20/21	FY 21/22	FY 22/23
<b>BUILDING AND GROUNDS EXPENDITURES</b>				
Station # 13 – 7221 Stoney Point Road – Building	\$ 3,947.69	15,565.74	35,701.43	4,195.45
Station # 13 – 7221 Stoney Point Road – Grounds	\$ 4,870.45	2,123.52	111,335.19	2,498.44
Station # 19 – 2190 Lake Upchurch Dr – Building	\$ 2,250.46	15,147.35	8,902.83	4,621.75
Station # 19 - 2190 Lake Upchurch Dr – Grounds	\$ 4,870.45	1,533.35	11,043.19	4,195.56
Consumable Items	\$12,302.73	5,689.12	9,084.38	4,346.98
Maintenance Building Other	107.71	725.46	1,606.23	834.16
Maintenance Grounds Other	1,461.76	894.31	1,453.45	581.23
<b>TOTAL CATEGORY PAY OUT</b>	<b>\$ 29,811.25</b>	<b>\$41,678.85</b>	<b>\$179,126.76</b>	<b>\$21,273.57</b>

**G. Fire Conditions:**

- The Chief reviewed with the members of the board and passed around the January 2023 incident statistics for review and discussion. (See Enclosure # 2)

(See Charts below – Monthly calls by year and annual trend line chart.)

 <b>SPFD RESPONSE DATA</b> 								
MONTH	2016	2017	2018	2019	2020	2021	2022	2023
JANUARY	159	163	139	131	146	117	127	136
FEBRUARY	136	141	113	110	142	97	119	
MARCH	156	138	137	120	122	126	126	
APRIL	139	134	130	114	072	114	125	
MAY	144	120	128	128	069	96	124	
JUNE	126	100	131	122	059	113	140	
JULY	135	153	132	113	074	102	117	
AUGUST	175	147	108	129	118	118	147	
SEPTEMBER	169	120	144	143	084	122	148	
OCTOBER	198	150	137	131	077	135	120	
NOVEMBER	147	127	132	140	098	140	116	
DECEMBER	214	138	131	152	116	123	154	
<b>TOTALS</b>	<b>1898</b>	<b>1631</b>	<b>1562</b>	<b>1533</b>	<b>1177</b>	<b>1403</b>	<b>1563</b>	<b>136</b>



## H: Training Report:

1. The Chief briefed the members of the board about our annual 2022 training stats, and stated that the clock started over on January 1, 2023. Assistant Chief Murphy has already posted our first quarter training schedule to get us started. We have added one additional training night and are now conducting department training on the 2<sup>nd</sup> and 4<sup>th</sup> Thursdays of the month. We are still conducting daily shift training as usual. The extra training night addresses our critical bread and butter skills and requires extra time for training.
2. The Chief updated the members of the board that Assistant Chief Hanzal successfully completed the 2-week Fire Investigation Technician (FIT) course at FTCC and is now a certified Fire Investigation Technician. We currently have four (4) members with a FIT certification. FIT is a prerequisite to obtain your North Carolina Certified Fire Investigation (CFI) certification.
3. The Chief announced that the 2023 North Carolina Association of Fire Chiefs Mid-Winter-Conference offered a good professional development program. Chiefs Johnson Sr., Johnson Jr., Murphy, and S. Johnson attended the conference. Assistant Chief Hanzal and others traveled to St. Louis, MS to attend the annual Halloween Conference in conjunction with our annual Trail of Terror fund raiser in October.
4. The Chief reminded the members of the board that from April 25 through April 29 the following Chiefs and officers will be attending the annual Fire Department Instructor Conference in Indianapolis, Indiana: Chief Johnson Sr., Murphy, Hanzal, S. Johnson, and Captain Kline.
5. The Chief updated the members of the board about the progress concerning the Phase II construction at the new Dr. J. Larry Keen Regional Fire and Rescue Training Center. He advised that there are multiple projects on-going simultaneously. Work is moving forward on the Swift-Water Facility and final plans for projects within the Burn Village have been approved. There is also a parking lot expansion included in the project. We are also currently discussing the inclusion of a flammable liquids burn Pitt within the Burn Village to accommodate flammable liquids fire training. This was something we overlooked during the initial construction phases. Hopefully within the next twelve months the center will be totally completed.



**I: REPORT OF THE TREASURER:**

**Fiscal Year 2022 – 2023 Budget Information**

1. VP Townsend provided the current fund balance and financial information from all sources.

<b>Balances: As of February 21, 2023,</b>	\$	2,028,314.14	First Citizens.
6-month CD as of October 7, 2022,	\$	213,789.91	15% of Budget.
<b>Total Cash Flow Available</b>	\$	<b>2,242,104.05</b>	<b>Total Available Funds</b>

**Approved County FY 22/23 Budget** **\$1,148,381.00**

County Budget Funding Received YTD \$990,655.55

FY 21-22 County Budget Funding Pending YTD **\$157,725.45**

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**County Fire District FY 22/23 (SPFD) Grant Program Requested** **\$33,610.00**

County Fire District FY 21 Grant Program Received \$0.00

County Fire District FY 21 Grant Program Pending **\$33,610.00**

**County Fire District FY 22/23 (CCFCA) Radio Grant Requested** **\$1,018,998.84**

County Fire District FY 21 Grant Program Received **\$1,517,149.21**

County Fire District FY 21 Grant Program Pending **\$1,849.63**

Total Radio Grant \$2,860,000.00 Financed for 5 Yrs. Annual Payments of \$518,998.84 with a \$500,000.00 down payment

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**Approved Fayetteville FY 22/23 Budget** **\$481,094.00**

Fayetteville City Funding Received YTD **\$360,820.50**

Fayetteville City Funding Pending YTD **\$120,273.50**

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**Approved Town of Hope Mills Contract FY 22/23 Budget** **\$70,000.00**

Town of HM Contract Funding Received for FY 21-22 **\$70,000.00**

Town of HM Old Contract Funding Received FY 22/23 Oct 1, 2021 YTD **\$2,000.00**

**FY 22-23 Hope Mills Budget Funding Pending YTD** **\$ 70,000.00**

Town of Hope Mills Full Responder Contract Fee = \$ 70,000.00 based on last year's pay out

Town of Hope Mills 1-time Debt Assumption Payment \$16,451.06-Outstanding - On-Going since -2014

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**Combined County / COF / & Hope Mills Approved FY 22/23 Budget** **\$1,699,475.00**

Combined FY 21/22 COF / HM & County Budget Received YTD - \$1,351,476.05

**Combined FY 21/22 COF / HM & County Budget Pending** **- \$347,998.95**

CC Fire District Regional Grant **\$1,517,149.21**

Other Income (First Citizen Bank) - **\$0.00**

Other Income /Tax Refund (Sales & Fuel Tax) - **\$12,364.60**

**Total Board Funds YTD received 20/21 to date ALL SOURCES** **\$2,452,989.86**



- 1.. Vice Chairman Mr. Townsend presented the financial transactions, bank statements and the financial oversight report for the months of December 2022 and January 2023 for review. Attending members reviewed the monthly statements, financial transactions with no issues presented. Chairman Brown called for a motion to approve or disapprove both the financial transaction and board oversight report as presented. Director Joel Siles made a **MOTION** to **APPROVE** both the transaction and oversight reports for the months of December 2022 and January 2023 as presented. The **MOTION** was **SECONDED** by Secretary Hall and **APPROVED** by all members present. (See Enclosure # 3)
2. Chief Johnson Sr. presented the Fiscal Year 2021 – 2022 Financial Audits, associated Management Letters, along with our 2021 Form 990 and Form 8879-EO to the members of the board. Chief Johnson informed the members that our audit is consistent with the departments past audits. The Chief stated that the FY 2022 audit and all audits since 1964 are based on a modified cash basis audit. He reminded the members of the board that due to the Generally Accepted Accounting Principles (GAAP) Audit dilemma the audit was completed much later than usual. A review of the audit along with a discussion amongst the members of the board followed. At the conclusion of the discussion period, Chairman Brown called for a motion to approve or disapprove the annual financial audit. Director Joel Siles made a **MOTION** to approve the Fiscal Year 2020-2021 Financial Audit prepared by Haigh, Byrd and Lambert, LLP as presented. The motion was **SECONDED** by Director Jerry Hall and **APPROVED** by all members present. (See Enclosure # 4)
3. **Auxiliary Account** - Treasurer Tracie Johnson via text message provided the Auxiliary treasurer's fund balance of **\$541,153.26** as of February 21, 2023.
4. **Miscellaneous Firefighter Account** (Ice & Cans) - Our balance as of January 17, 2023, is **\$12,709.39**. The Chief advised that several checks are outstanding and haven't processed through the bank.
5. **Firefighter Relief Fund** – Relief fund treasurer Mr. Townsend stated that there have been no changes in our relief fund balance is **\$90,943.67**. He stated that **\$78,169.15** is in the form of a Certificate of Deposit (CD) which is renewed every twelve months. We also have a total of **\$12,774.52** in our relief fund check book with North State Bank.
6. **Child Passenger Safety Seat Account** – The Chief advised that the fund balance with TRUIST as of January 31, 2023, is unchanged at **\$1,270.51**. These funds are solely used for Safe Kids initiatives and are being sustained by donations received from the installation of car seats.
7. **Station 19 Building Loan** - Vice Chairman Townsend updated the members of the board and stated that the current balance on our Station 19 building loan with First Citizens Bank as of January 31, 2023, is **\$524,151.91** with sixty-nine (69) monthly payments consisting of **\$7,562.05** remaining.
8. **Pierce Fire Truck Loan– (\$1,400,000.00 - First Citizens Bank)** – Vice Chairman Townsend reported that as of March 15, 2022, the outstanding commercial loan balance is **\$768,68,594.33**. The trucks are financed for ten (10) years, with a maturity date of March 01, 2026. The last **Annual Payment** of \$159,842.49 was made on March 2, 2022, which will reduce the outstanding principal. The next annual statement and payment is due in March 2023.





9. The Chief advised that we made the annual CC Radio Grant payment in the amount of **\$518,998.84** on January 1, 2023. The funds were deducted from our SPFD fund balance, and we have been reimbursed by Cumberland County based on our listed line-item budget of \$517,149.21 which is **\$1,849.63 short** of the actual payment. The Chief will have this corrected during the FY 23-24 Budget Process, and will have the CCFCA reimburse us for shortages incurred during this years budget.

#### **J: REPORT OF COMMITTEES:**

1. **Policy Committee** Meets Annually after our Strategic Planning Meeting in April – Per PEER team recommendation the policy committee’s annual review has been moved to January annually effective January 2023.
2. **Building & Grounds Committee** - See Item F (On-going monthly)
3. **Small Tools & Gear Committee** - Meets semi-annually Mar/Apr & Oct/Nov
4. **Equipment & Vehicle Replacement Committee** - 2023 Minutes are on File.
5. **Budget Committee** The next meeting of the budget committee will be scheduled during the FY 23/24 budget cycle tentatively forecast for March or April 2023.
6. **Safety and Health Committee** - Committee meets quarterly with Chief Johnson Sr. passing around copies of the Safety Committee’s recent meeting minutes.

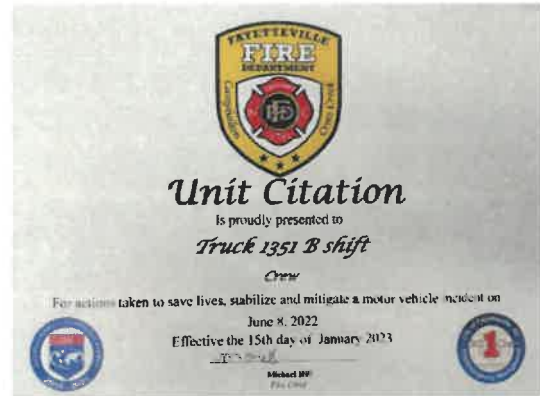
#### **K: OLD BUSINESS:**

1. The Chief stated that there has been no further action by either the general assembly or the Office of the State Fire Marshal concerning the Aqueous Film-Form Foam (AFFF) PFAS Class B Foam utilized on Class B fire, (Gasoline and other liquid accelerants). He stated that he will keep us informed on any future action or changes surrounding this issue. We are monitoring the issue closely, whereas any changes will be costly to North Carolina Fire Departments.
2. The Chief provided the latest update on our First Arriving Digital Platform project, which will go live in the next several weeks at both Station 13 and 19.
4. The Chief updated the board concerning our pending application with Synergi Partners, applying for funding in conjunction with the CARES Act Employee Retention Tax Credit (“ERC”). Our application is pending approval. Synergi Partners did reach out since our last meeting and requested an updated detailed payroll report for the 2020 and 2021 fiscal years. The company said they would get back to us once all documentation has been fully reviewed.
5. The Chief stated that he is sure that everyone read in the paper that Hope Mills Town Manager Scott Meszaros suddenly resigned after our last meeting. Prior to his resignation we had emails going back and forth with data concerning our FY 21-22 full responder contract payment. We have since received our full FY 21-22 payment eight (8) months late. This was the third installment of our five (5) year contract. The town will owe us for the current FY 22-23 year and our final five (5) year term starts on July 1 during the FY 23-24 year. We will wait until later this year to reach out to the Hope Mills leadership team to find out what their intentions are for moving forward after June 30, 2024.



**L: NEW BUSINESS:**

1. The Chief addressed a recent City View Article concerning the Pearce's Mill Fire Department (PMFD) where a trusted member with financial responsibilities embezzled according to the article \$48,500.00 from the department's board account. The issue was detected by the accounting firm Haigh, Byrd, and Lambert LLP, during the required annual audit and notified the board of directors, county officials and law enforcement. PMFD since that time have adopted viable internal controls, segregation, and oversight to address this issue.
2. Chief Johnson informed the members of the board that the City of Fayetteville Fire Department



during a recent official department awards, promotion and retirement ceremony recognized our crew and Truck 1351 that responded to a fatal accident on Gillis Hill Road last year with a Unit Citation. Lieutenant Chandler Stewart attended the ceremony and accepted the Unit Award on behalf of his crew and our department.

3. The Chief informed the board that we have cameras mounted in several of our first out units. When we purchased these cameras we basically received what we paid for. The system was cumbersome and we continuously ran into difficulty when attempting to retrieve footage, whereas it was stored internally on a thumb drive. Because driving is one of our biggest liabilities, the Chief wants to replace these cameras with a new state-of-the-art Motorola In-Car-Video Camera System where the data is stored in the cloud, and is protected from tampering. Motorola has a five (5) year lease program. To outfit seven (7) of our units the annual costs will be \$13,860.00 for five (5) Years. Because technology changes so fast, after five years you basically upgrade to a newer system or terminate the contract. He wants to install cameras in the following apparatuses, Engine 1331, 1332, Truck 1351, Rescue-13, 1371, 1911 and 1931. The following units will not be equipped with cameras 1341, 1941, 1362 and 1962 and our two administrative Chiefs' Vehicles. A discussion amongst all members and a review of the Motorola Solutions information packet ensued. The Chief advised there will be a four (4) month lead time once the equipment is ordered. The Chief also stated that if we decide to lease the equipment we will set up a monthly review committee to review camera footage. The cameras are in a constant on mode and go back 2 minutes before any accidents. They will also show the speed of our apparatuses and vehicles with the in car / apparatus camera systems. The first annual lease payment which includes installation and training is \$18,860.00 while the remaining four (4) years lease payments will be \$13,860.00 annually for a total of \$74,300.00. At the conclusion of the discussion period, Chairman Brown called for a motion to approve or disapprove Chief Johnson's camera request. Vice-Chairman Larry Townsend made a **MOTION** to authorize Chief Johnson to pursue the Motorola Solution Lease Purchase Contract for the seven (7)

vehicles as presented. The motion was **SECONDED** by Secretary Roger Hall and **APPROVED** by all members present. (See Enclosure # 5)

4. The Chief passed around a “Thank You” Note from Susan Pate concerning the memorial service for her Mother Joyce Pate and her late father and Board Treasurer Angus Pate. (See Enclosure # 6)
5. The Chief advised that we go ahead and order our FY-23-24 PPE replacement gear for eighteen members. Due to supply and workforce issues with Globe MFG delivery of our order will be beyond 12 months from the date of order. This is something we would have normally conducted immediately after the start of FY 2023-2024.
6. Zoom Integration between both departments and related zoom meetings is forthcoming. FF. Paul Crenshaw is the project manager for this project and we should have an update for our March 21, 2023 meeting. We want to tie both departments and the conference room at Station 19 with zoom capabilities using the large screen TV.

**M: CLOSED SESSION - WHEN APPLICABLE:**

1. Members of the Board went into a short, closed meeting to discuss personnel matters.

**N: ACCIDENT/MISHAP TRACKING:**

This section was created to track injuries, accidents and mishaps involving department owned vehicles, apparatuses, equipment, and real property. The chart below represents accident tracking data for the current Fiscal Year. A complete accident report prepared by the department safety officer is available and on file for each trackable item. The chart will be updated monthly for board review.

Fiscal Year 2021 & 2022 Reportable Accidents			
TYPE OF ACCIDENT	EMPLOYEE	COSTS	REMARKS
<b>Total for Fiscal Year</b>	<b>2021=</b>	<b>\$6,795.00</b>	8 Reportable Accidents
<b>Fiscal Year</b>	<b>2022=</b>	<b>\$5,305.71</b>	“B” Shift Loss of RIT Pack
<b>Backing Incident 1371</b>	<b>May 2022=</b>	<b>291.00</b>	FFs Mahdi / Taylor
<b>Total for Fiscal Year</b>	<b>2022 YTD =</b>	<b>\$5,596.71</b>	0 YTD Reportable Accidents
<b>Fiscal Year</b>	<b>2023</b>	<b>\$0.00</b>	



**O: Adjournment:**

With no further business Chairman Brown entertained a motion to adjourn; Director Joel Siles made a **MOTION** to adjourn. The motion was **SECONDED** by Secretary Roger Hall and **APPROVED** by all members present. The meeting adjourned at 2055 hours. **the next Board of Directors meeting will be on Tuesday March 21, 2023, beginning at 7:30 PM at Station # 13.**

Respectfully Submitted:

*Roger F. Hall*  
ROGER F. HALL  
Secretary

**Cc.**

- 1 - Each Board Member
- 1 - Board File / Minutes Book / Web Page
- 1 - Accountant File Copy

**6 Enclosures:**

1. Board Member Attendance Roster
2. January 2023 Incident Statistics
3. December 2022 & January 2023 Financial Oversight Reports and Memorandums
4. Fiscal Year 2021-2022 Financial Audit
5. Motorola Solution in Car Video System Quote and Brochure
6. Susan Pate, Thank You Note



**2023**

**BOARD OF DIRECTOR'S & PRIMARY STAFF  
ATTENDANCE ROSTER**

##	NAME	JAN (17) Sta. 13	FEB (21) Sta. 19	MAR (21) Sta. 13	APR (18) Sta. 19	MAY (16) Sta. 19	JUN (20) Sta. 19	JUL (18) Sta. 13	AUG (15) Sta. 19	SEP (19) Sta. 13	OCT (17) Sta. 19	NOV (21) Sta. 19	DEC (19) Sta. 19
01	Daniel C. Brown - President (2024)	P	P					N/A	N/A				
02	Larry Townsend V-President (2026)	P	P					N/A	N/A				
03	Roger Hall - Secretary (2024)	P	P					N/A	N/A				
04	Gary Turlington – Treasurer (2026)	Excused	Excused					N/A	N/A				
05	Joel Siles – (2026)	P	Work					N/A	N/A				
06	Jerry Hall – (2026)	P	P					N/A	N/A				
07	Bo Barbour - (2024)	P	Excused					N/A	N/A				
08	Freddy Johnson Sr. - Chief (Annually)	P	P					N/A	N/A				
09	Freddy Johnson Jr. - Deputy Chief	Work	P					N/A	N/A				
10	Sean Johnson – Asst. Chief	P	P					N/A	N/A				
11	Kevin T. Murphy – Asst. Chief	Excused	Excused	Excused	Excused	Excused	Excused	N/A	N/A	Excused	Excused	Excused	Excused
12	Brandon Hanzal – Asst. Chief	Excused	Excused	Excused	Excused	Excused	Excused	N/A	N/A	Excused	Excused	Excused	Excused

**P-Present - A-Absent - N/A – No Meeting Conducted A-E – Absent & not required to attend by invitation only. N/A No Meeting- telephonic conference call participation.**

- Due to summer vacations, Board of Directors meetings are not scheduled for the months of July and August 2023 unless there is a pressing need or emergency.
- Except for the Fire and Deputy Chief – Assistant Fire Chief Officers are not required to attend the monthly board meetings unless directed by the Fire Chief

**• Enclosure # 1 Board Minutes February 21, 2023**

# Stoney Point Fire Department, Inc.

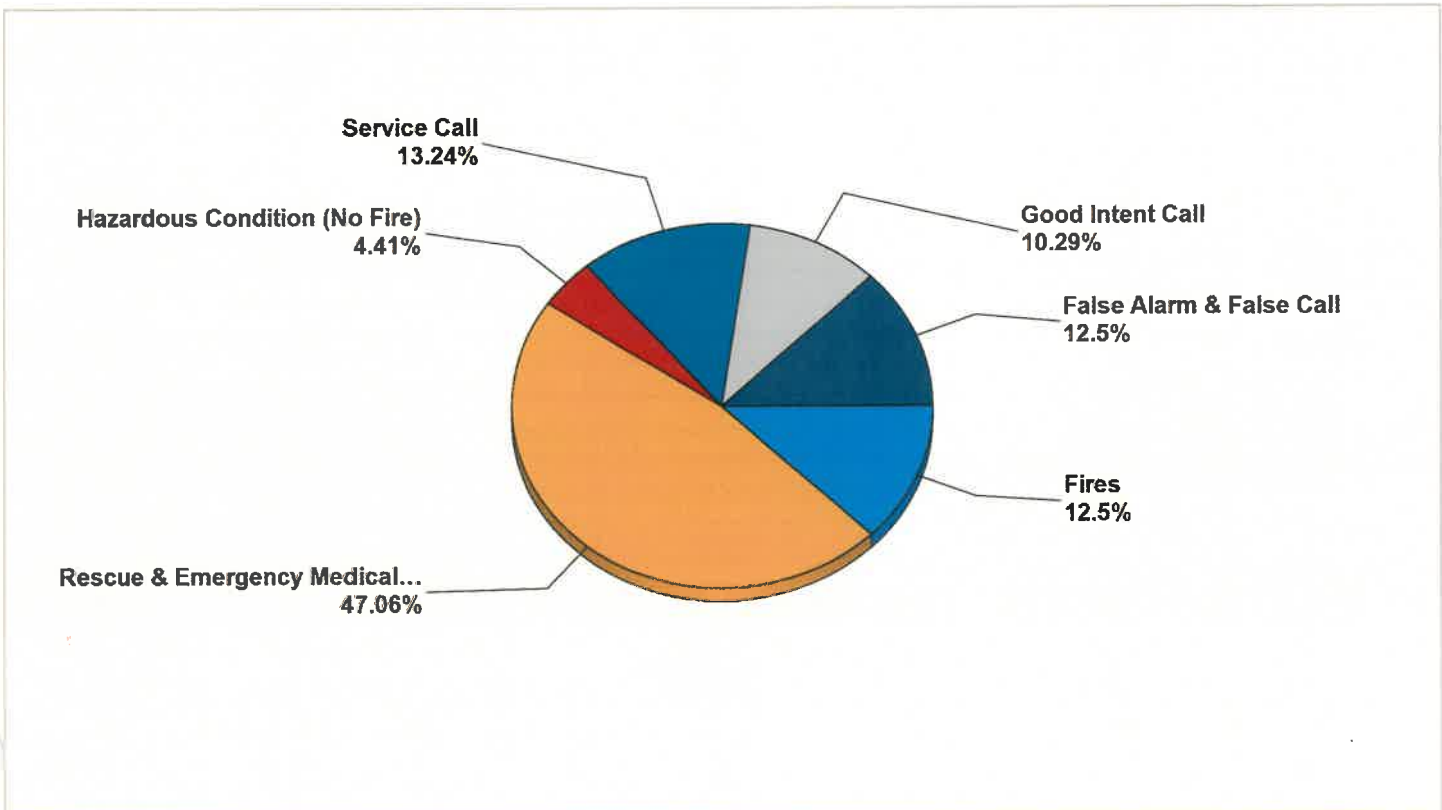
Fayetteville, NC

This report was generated on 2/22/2023 5:52:47 PM



## Breakdown by Major Incident Types for Date Range

Zone(s): All Zones | Start Date: 01/01/2023 | End Date: 01/31/2023



MAJOR INCIDENT TYPE	# INCIDENTS	% of TOTAL
Fires	17	12.5%
Rescue & Emergency Medical Service	64	47.06%
Hazardous Condition (No Fire)	6	4.41%
Service Call	18	13.24%
Good Intent Call	14	10.29%
False Alarm & False Call	17	12.5%
<b>TOTAL</b>	<b>136</b>	<b>100%</b>

**Stoney Point Board of Directors Minutes – February 21, 2023**  
**Enclosure # 2 Page 1 of 6 – January 2023 – ER - Incident Statistics**

Only REVIEWED and/or LOCKED IMPORTED incidents are included. Summary results for a major incident type are not displayed if the count is zero.



# Stoney Point Fire Department, Inc.

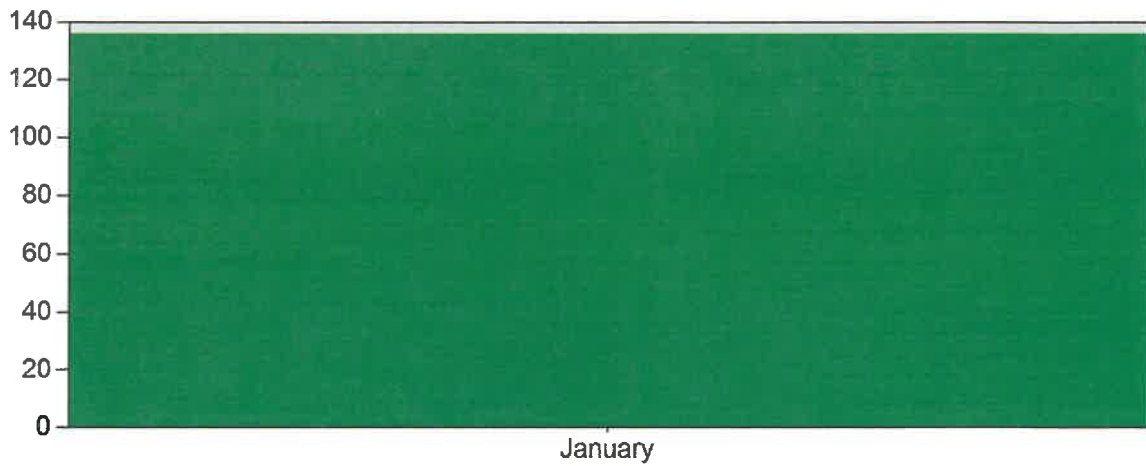
Fayetteville, NC

This report was generated on 2/22/2023 5:50:18 PM



## Incidents by Month for Month Range

Start Month: January | End Month: January | Year: 2023



MONTH	INCIDENTS
January	136

## Stoney Point Board of Directors Minutes – February 21, 2023 Enclosure # 2 Page 2 of 6 – January 2023 – ER - Incident Statistics

Only REVIEWED incidents included



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Doc Id: 10

Page # 1 of 1

# Stoney Point Fire Department, Inc.

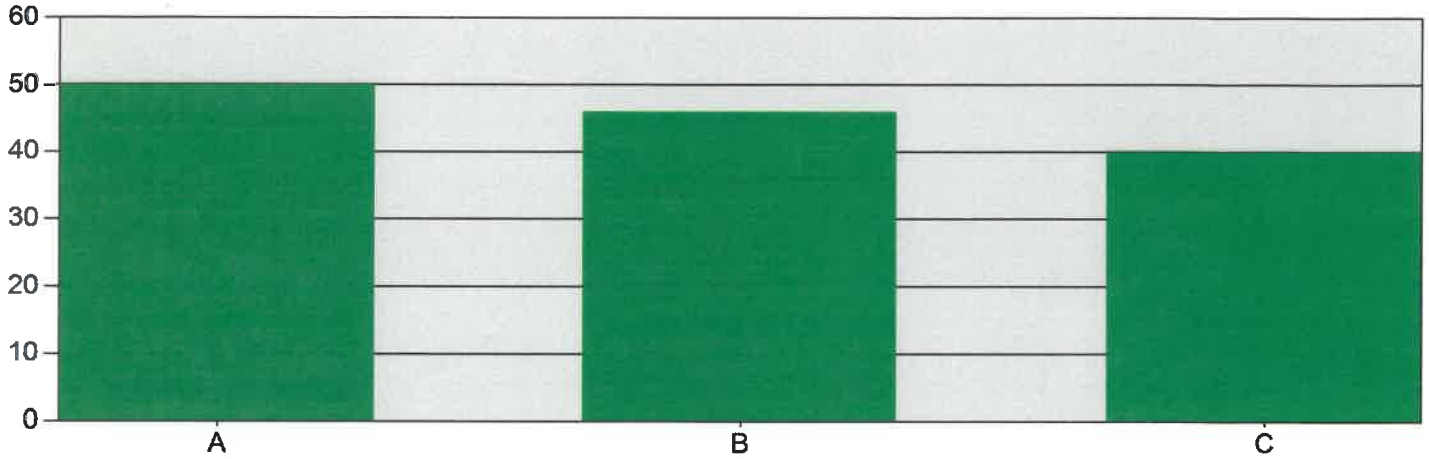
Fayetteville, NC

This report was generated on 2/22/2023 5:51:34 PM



## Incidents by Shift for Date Range

Start Date: 01/01/2023 | End Date: 01/31/2023



SHIFT	# INCIDENTS
A	50
B	46
C	40
<b>TOTAL:</b>	<b>136</b>

**Stoney Point Board of Directors Minutes – February 21, 2023**  
**Enclosure # 2 Page 3 of 6 – January 2023 – ER - Incident Statistics**

Incidents with multiple EXPOSURES, with distinct stations, may create a slight difference between the report total and total number of actual incidents for the DATE RANGE provided. The totals reflect the # INCIDENTS each STATION was assigned. Only REVIEWED incidents included.



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Page # 1 of 1



# Stoney Point Fire Department, Inc.

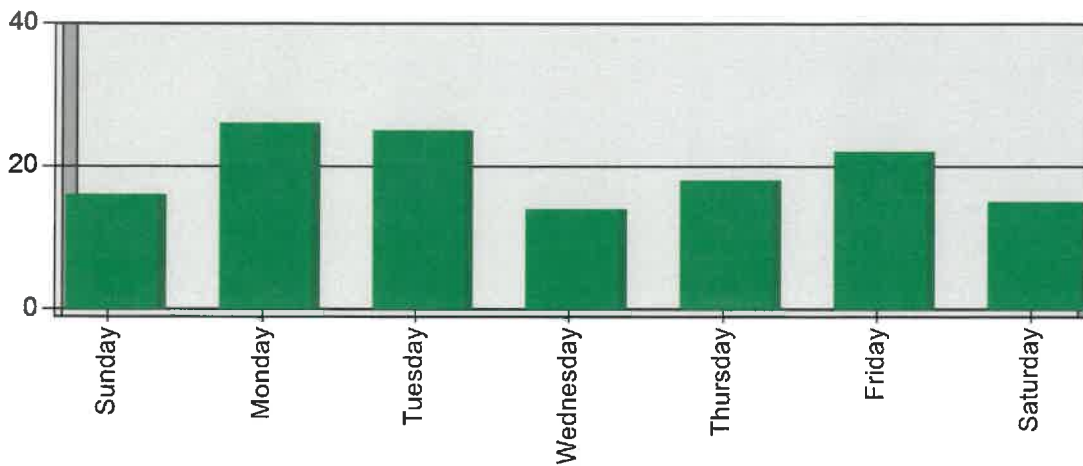
Fayetteville, NC

This report was generated on 2/22/2023 5:52:13 PM



## Incidents by Day of the Week for Date Range

Start Date: 01/01/2023 | End Date: 01/31/2023



DAY OF THE WEEK	# INCIDENTS
Sunday	16
Monday	26
Tuesday	25
Wednesday	14
Thursday	18
Friday	22
Saturday	15
<b>TOTAL</b>	<b>136</b>

**Stoney Point Board of Directors Minutes – February 21, 2023**

**Enclosure # 2 Page 4 of 6 – January 2023 – ER - Incident Statistics**

Only REVIEWED incidents included



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Page # 1 of 1

# Stoney Point Fire Department, Inc.

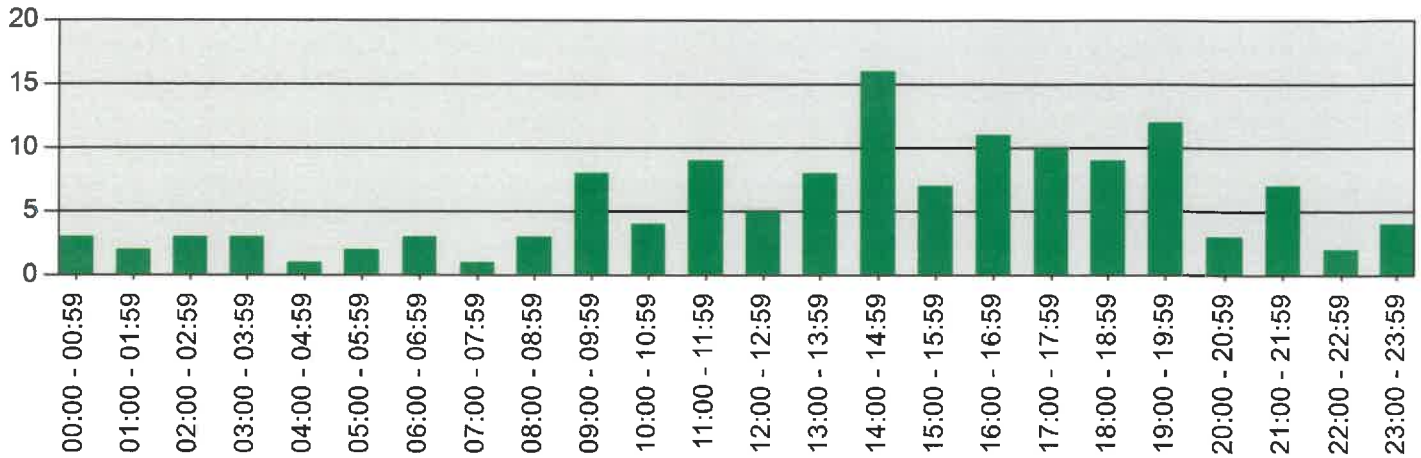
Fayetteville, NC

This report was generated on 2/22/2023 5:53:45 PM



## Incidents by Hour for Station for Date Range

Station: All Stations | Start Date: 01/01/2023 | End Date: 01/31/2023



HOUR	# INCIDENTS
00:00 - 00:59	3
01:00 - 01:59	2
02:00 - 02:59	3
03:00 - 03:59	3
04:00 - 04:59	1
05:00 - 05:59	2
06:00 - 06:59	3
07:00 - 07:59	1
08:00 - 08:59	3
09:00 - 09:59	8
10:00 - 10:59	4
11:00 - 11:59	9
12:00 - 12:59	5
13:00 - 13:59	8
14:00 - 14:59	16
15:00 - 15:59	7
16:00 - 16:59	11
17:00 - 17:59	10
18:00 - 18:59	9
19:00 - 19:59	12
20:00 - 20:59	3
21:00 - 21:59	7
22:00 - 22:59	2
23:00 - 23:59	4

### Stoney Point Board of Directors Minutes – February 21, 2023

Enclosure # 2 Page 5 of 6 – January 2023 – ER - Incident Statistics

Only REVIEWED incidents included.



# Stoney Point Fire Department, Inc.

Fayetteville, NC

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## Incident Count for All Calls (Reviewed) for Inter-Agency for Date Range

Start Date: 01/01/2023 | End Date: 01/31/2023

AGENCY	# INCIDENTS
Beaver Dam Volunteer Fire Department	19
Bethany Volunteer Fire Department	29
Cotton Volunteer Fire Department	187
Cumberland Road Volunteer Fire Department	160
Eastover Volunteer Fire Department	75
Godwin-Falcon Volunteer Fire Department	45
Grays Creek #18, Volunteer Fire Department	46
Grays Creek #24, Volunteer Fire Department	88
Hope Mills Fire Department	131
Pearce's Mill Volunteer Fire Department Inc	126
Puppy Creek Fire Dept.	49
Spring Lake Fire Department	109
Stedman Volunteer Fire Department, Inc.	32
Stoney Point Fire Department, Inc.	136
Vander Volunteer Fire Department Inc.	110
Wade Community Volunteer Fire Department Inc.	43
Westarea Volunteer Fire Department	61

**STONEY POINT  
FIRE DEPARTMENT INC.**

Stations 13 & 19  
2190 Lake Upchurch Road  
Parkton, North Carolina 28371  
Phone # (910) 424-0694  
Fax # (910) 425-2795  
Email: [spfd1301@nc.rr.com](mailto:spfd1301@nc.rr.com)

Station 13 & Mailing Address  
7221 Stoney Point Road  
Fayetteville, North Carolina  
28306-8005



**Daniel C. Brown**  
President  
**Larry Townsend**  
Vice President  
**Gary Turlington**  
Treasurer  
**Roger F. Hall**  
Secretary  
**Jerry R. Hall**  
Member  
**Joel A. Siles**  
Member  
**Robert (Bo) Barbour**  
Member  
**Freddy L. Johnson Sr.**  
Fire Chief

Memorandum For: Haigh, Byrd & Lambert, LLP, Certified Public Accountants

Reference: Additional Internal Financial Control & Segregation of Duties

## December 2022

In order to establish and maintain enhanced internal controls, including monitoring of ongoing financial and accounting principles of the Stoney Point Fire Department; in addition to the current duties performed by the Clerk of the Board and the Appointed Treasurer, and to comply with the recommendation as outlined in a letter from Haigh, Byrd & Lambert, LLP, Certified Public Accountants, addressed to the Stoney Point Board of Directors addressing segregation of duties, and whereas the Stoney Point Board of Directors appointed Mr. Larry D. Townsend to conduct and perform said duties. I Director Larry D. Townsend have reviewed and documented the reconciliation for all financial transactions for the month indicated above.

         I have found no discrepancies.

X I have discrepancies as indicated below.

There was an issue with the electronic transfer of funds for Mr. Bulbry's pay. This issue required that a hard check had to be issued for which there was no time card attached. A memorandum for record was attached to check # 2107 clarifying the time card issue.

  
Larry D. Townsend

Feb 16, 23  
Date

**Stoney Point Board of Directors Minutes – February 21, 2023**

**STONEY POINT  
FIRE DEPARTMENT INC.**  
Stations 13 & 19  
2190 Lake Upchurch Road  
Parkton, North Carolina 28371  
Phone # (910) 424-0694  
Fax # (910) 425-2795  
Email: [spfd1301@nc.rr.com](mailto:spfd1301@nc.rr.com)



**Daniel C. Brown**  
President  
**Larry Townsend**  
Vice President  
**Gary Turlington**  
Treasurer  
**Roger F. Hall**  
Secretary  
**Jerry R. Hall**  
Member  
**Joel A. Siles**  
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**Robert (Bo) Barbour**  
Member  
**Freddy L. Johnson Sr.**  
Fire Chief

**Station 13 & Mailing Address**  
7221 Stoney Point Road  
Fayetteville, North Carolina  
28306-8005



Memorandum For: Haigh, Byrd & Lambert, LLP, Certified Public Accountants

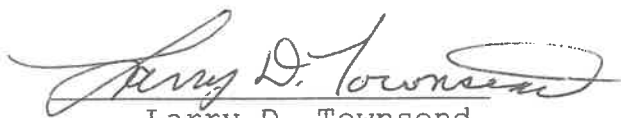
Reference: Additional Internal Financial Control & Segregation of Duties

## January 2023

In order to establish and maintain enhanced internal controls, including monitoring of ongoing financial and accounting principles of the Stoney Point Fire Department; in addition to the current duties performed by the Clerk of the Board and the Appointed Treasurer, and to comply with the recommendation as outlined in a letter from Haigh, Byrd & Lambert, LLP, Certified Public Accountants, addressed to the Stoney Point Board of Directors addressing segregation of duties, and whereas the Stoney Point Board of Directors appointed Mr. Larry D. Townsend to conduct and perform said duties. I Director Larry D. Townsend have reviewed and documented the reconciliation for all financial transactions for the month indicated above.

I have found no discrepancies.

I have discrepancies as indicated below.

  
Larry D. Townsend

Feb 19, 2023  
Date

**Stoney Point Board of Directors Minutes – February 21, 2023**

**Enclosure # 3 Page 2 of 2 – December 2022 & January 2023 - Financial Oversight Memorandums**

STONE POINT FIRE DEPARTMENT, INC.

Cumberland County, North Carolina

FINANCIAL STATEMENTS

June 30, 2022

TABLE OF CONTENTS

June 30, 2022

Independent Auditor's Report

Financial Statements

Exhibit A - Statement of Assets, Liabilities and Net Assets - Modified Cash Basis

Exhibit B - Statement of Revenues, Expenses, and Changes in Net Assets - Modified Cash Basis

Notes to Financial Statements

Appendix I - Schedule of Property and Equipment

# HAIGH, BYRD & LAMBERT, LLP

CERTIFIED PUBLIC ACCOUNTANTS  
1007 HAY STREET  
POST OFFICE BOX 53349  
FAYETTEVILLE, NORTH CAROLINA 28305

## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors  
Stoney Point Fire Department, Inc.  
Cumberland County, North Carolina

### Opinion

We have audited the accompanying financial statements of Stoney Point Fire Department, Inc. (a nonprofit organization), which comprise the statement of assets, liabilities, and net assets—modified cash basis as of June 30, 2022, and the related statement of support, revenue, and expenses—modified cash basis for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets, liabilities, and net assets of Stoney Point Fire Department, Inc. as of June 30, 2022, and its support, revenue, and expenses for the year then ended in accordance with the modified cash basis of accounting as described in Note 2.

### Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Stoney Point Fire Department, Inc. 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 opinion.

### Basis of Accounting

We draw attention to Note 2 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

### Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting described in Note 2, and for determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible 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.

### Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. 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 will always detect a material misstatement when it exists. The risk of not detecting a material misstatement

**Stoney Point Board of Directors Minutes – February 21, 2023**

**Enclosure # 4 Page 3 of 10 – Annual FY 21-22 Financial Audit closing June 30, 2022**



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, including omissions, 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, 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 Stoney Point Fire Department, Inc.'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 Stoney Point Fire Department, Inc.'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.

Certified Public Accountants  
Fayetteville, North Carolina  
January 30, 2023

STONE POINT FIRE DEPARTMENT, INC.  
Cumberland County, North Carolina

STATEMENT OF ASSETS, LIABILITIES, AND NET ASSETS - MODIFIED CASH BASIS  
For the year ended June 30, 2022

EXHIBIT A

	<u>Tax Fund</u>	<u>Long Term Debt Fund</u>	<u>Total</u>
<u>ASSETS</u>			
Cash and cash equivalents	\$ 1,992,772	\$ -	\$ 1,992,772
Due from Cumberland County - fire protection fees	25,125	-	25,125
Funds to be provided for future debt retirement	-	3,695,094	3,695,094
	<u>\$ 2,017,897</u>	<u>\$ 3,695,094</u>	<u>\$ 5,712,990</u>
<u>LIABILITIES AND NET ASSETS</u>			
Payroll taxes payable	\$ 11,705	\$ -	\$ 11,705
Notes payable	-	3,695,094	3,695,094
Total liabilities	<u>11,705</u>	<u>3,695,094</u>	<u>3,706,799</u>
Unrestricted net assets	<u>2,006,192</u>	<u>-</u>	<u>2,006,192</u>
	<u>\$ 2,017,897</u>	<u>\$ 3,695,094</u>	<u>\$ 5,712,990</u>

STONEY POINT FIRE DEPARTMENT, INC.  
Cumberland County, North Carolina

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS - MODIFIED CASH BASIS  
For the year ended June 30, 2022

EXHIBIT B

	Tax Fund	Long Term Debt Fund	Total
Unrestricted net assets:			
Revenues:			
Fire protection fees:			
Cumberland County	\$ 1,170,543	\$ -	\$ 1,170,543
City of Fayetteville	520,440	-	520,440
Town of Hope Mills	70,000	-	70,000
Grant income	193,795	-	193,795
Loan proceeds	2,360,000	-	2,360,000
Sale and use tax refund	64,832	-	64,832
Other income	26,390	-	26,390
Interest income	787	-	787
Insurance proceeds	9,494	-	9,494
Total revenues	<u>4,416,282</u>	<u>-</u>	<u>4,416,282</u>
Expenses:			
Advertising	85	-	85
Computer	7,974	-	7,974
Dues and subscriptions	6,042	-	6,042
Employee benefits	58,954	-	58,954
Gas and oil	44,824	-	44,824
Insurance	54,098	-	54,098
Miscellaneous	46,995	-	46,995
Note payments - interest	-	203,473	203,473
Note payments - principal	-	47,115	47,115
Payroll taxes	59,006	-	59,006
Pension plan contributions	2,280	-	2,280
Professional fees	4,334	-	4,334
Purchase of fixed assets	2,674,303	-	2,674,303
Repairs - buildings	39,780	-	39,780
Repairs - equipment and vehicles	156,761	-	156,761
Retirement	21,720	-	21,720
Salaries and wages	837,301	-	837,301
Supplies	18,959	-	18,959
Training and schools	15,680	-	15,680
Travel, meals and meetings	28,898	-	28,898
Uniforms	8,860	-	8,860
Utilities	42,005	-	42,005
Volunteer expenses	26,885	-	26,885
Total expenses	<u>4,155,743</u>	<u>250,587</u>	<u>4,406,331</u>
Excess (deficiency) of revenues over expenses	260,539	(250,587)	9,952
Transfer of funds	<u>(250,587)</u>	<u>250,587</u>	<u>-</u>
Increase in unrestricted net assets	9,952	-	9,952
Unrestricted net assets - beginning of year	1,909,204	-	1,909,204
Prior period adjustment	<u>87,036</u>	<u>-</u>	<u>87,036</u>
Unrestricted net assets - end of year	<u>\$ 2,006,192</u>	<u>\$ -</u>	<u>\$ 2,006,192</u>

**Stoney Point Board of Directors Minutes - February 21, 2023**

**Enclosure # 4 Page 6 of 10 – Annual FY 21-22 Financial Audit closing June 30, 2022**

The accompanying notes are an integral part of the financial statements.

STONEY POINT FIRE DEPARTMENT, INC.  
Cumberland County, North Carolina

NOTES TO FINANCIAL STATEMENTS  
June 30, 2022

NOTE 1 Nature of Organization

Stoney Point Fire Department, Inc. was incorporated on July 29, 1964 as a non-profit, civic, charitable, benevolent, educational and social corporation with the main objective of the protection of life and property through fire fighting.

The General Statutes of North Carolina in Chapter 69-25.1 provide that resident freeholders living within a designated fire district may by referendum approve the levy of a special tax to provide fire protection. The Board of County Commissioners of Cumberland County contracted with Stoney Point Fire Department, Inc. to provide fire protection within that district for the year ended June 30, 2022 for \$1,170,543. The contract further provides that such tax funds will be segregated and accounted for annually.

NOTE 2 Summary of Significant Accounting Policies

Basis of Accounting

The accompanying financial statements have been prepared on the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. That basis differs from generally accepted accounting principles in that -

- Contributions and support are recognized when payment is received rather than earned.
- Payments to vendors, suppliers, and employees are generally recognized when paid instead of when goods or services are received.

Notwithstanding the above, the Department has elected to modify the cash basis of accounting to report fire protection fees in the period earned, regardless of when payment is received. The Department also accrues liabilities for payroll taxes related to salaries and wages incurred prior to year end.

Financial Statement Presentation

The Department's records are maintained in accordance with the principles of fund accounting. This is the procedure by which resources are classified for accounting and reporting purposes into funds established according to their nature and purpose. Separate accounts are maintained for each fund.

The Department reports information regarding its financial position and activities according to three classes of net assets (unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets) based upon the existence or absence of donor-imposed restrictions. Contributions are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions. The Department has no temporarily or permanently restricted assets. Other funds may have been provided to the Department through dues and community projects and these funds have not been presented. Accordingly, the financial statements are not intended to be presented in conformity with accounting principles generally accepted in the United States of America.

Use of Estimates

The preparation of financial statements in conformity with modified cash basis accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Cash and cash equivalents

Cash and cash equivalents include all monies in banks and highly liquid investments with original maturity dates of less than three months.

NOTES TO FINANCIAL STATEMENTS - continued

Income Taxes

The Department is exempt from Federal and State income taxes under Internal Revenue Code Section 501(c)(3). Therefore, no provision for income taxes has been made in the accompanying financial statements. In addition, the Department has been determined by the Internal Revenue Service not to be a "private foundation" within the meaning of Section 509(a) of the Internal Revenue Code.

Management of the Department considers the likelihood of changes by taxing authorities in its exempt organization returns and discloses potential significant changes that management believes are more likely than not to occur upon examination by tax authorities. Management has not identified any uncertain tax positions in filed returns that require disclosure in the accompanying financial statements. The Department's tax returns for the past three years are subject to examination by tax authorities, and may change upon examination.

Property and Equipment

The purchase of property and equipment is shown as an expenditure of the Tax Fund, but it is not shown as an asset of the Tax Fund. For informational purposes, Appendix I is included in the report to reflect property and equipment purchased from the Tax Fund after June 30, 1993. Depreciation of property and equipment is not shown.

Advertising

Advertising costs are expensed as incurred. During the year ended June 30, 2022, the Department had \$85 advertising costs.

Concentration of Support

The Department receives approximately 66% of its fire protection fees from the Board of County Commissioners, Cumberland County.

Subsequent Events

Management has evaluated subsequent events through January 30, 2023, the date on which the financial statements were available to be issued. No subsequent events were identified that required adjustment to or disclosure within the financial statements.

In March of 2020, the COVID-19 virus was declared a global pandemic, and it unfortunately continues to spread. The outbreak may have a continued material adverse impact on economic and market conditions, triggering a national and local economic slow down. Management is carefully monitoring the situation and evaluating its options during this time. No adjustments have been made to these financial statements as a result of this uncertainty.

NOTE 3 Cash and cash equivalents

At June 30, 2022, amounts included in cash and cash equivalents consist of:

Non-interest bearing:

First Citizens - checking	\$ 1,688,016
North State Bank - money market	12,775
North State Bank - C.D.	78,326
North State Bank - C.D.	<u>213,656</u>
	<u>\$ 1,992,772</u>

NOTE 4 Concentration of Credit Risk

**Stoney Point Board of Directors Minutes – February 21, 2023**

The Department maintains its cash balances at two financial institutions. The balances are insured by the Federal deposit insurance corporation up to \$250,000. The Department had uninsured cash deposits at June 30, 2022 of \$1,492,772.

**Enclosure # 4 Page 8 of 10 – Annual FY 21-22 Financial Audit closing June 30, 2022**

NOTES TO FINANCIAL STATEMENTS - continued

NOTE 5 Retirement Plan

The fire department provides a retirement program for the firemen under the North Carolina Firemen's and Rescue Squad Workers' Pension Fund. All firemen when they first volunteer are eligible after an initial 60 day waiting period. The fire department contributes \$10 per month per man. Each participant's benefit is fully funded after twenty years. The contribution for the fiscal year ended June 30, 2022 was \$2,280.

The Department also has a defined contribution retirement plan for paid employees. The Department matches employee contributions up to 5% of an employee's annual gross salary. The expenditures for such contributions for the year ended June 30, 2022 amounted to \$38,193.

NOTE 6 Note payable

Note payable at June 30, 2022 consists of the following:

First Citizens Bank - note payable, bearing interest at 3.25% per annum in the original amount of \$700,000, with monthly installments of \$7,562, is scheduled to mature on June 20, 2029. The loan is secured by real property. Interest paid on the note during the year totaled \$20,450. \$ 566,499

First Citizens Bank - note payable, bearing interest at 2.45% per annum in the original amount of \$1,400,000, with annual installments of \$159,842, is scheduled to mature on March 1, 2026, with a balloon payment of \$315,811. The loan is secured by two fire trucks. Interest paid on the note during the year totaled \$31,099. 768,594

First Citizens Bank - note payable, bearing interest at 3.125% per annum in the original amount of \$2,360,000, with annual installments of \$518,999, is scheduled to mature on December 30, 2026. The loan is secured by 472 two way radios and accessories. There was no payment made during the year. 2,360,000

Balance at June 30, 2022 \$ 3,695,094

Future debt maturities in the amount of \$3,695,094 are to be paid from future revenues. At June 30, 2022, maturities are as follows:

Year ended:	Amount
June 30, 2023	\$ 649,052
June 30, 2024	674,986
June 30, 2025	696,078
June 30, 2026	718,089
June 30, 2027	782,525
Thereafter	174,364
	\$ 3,695,094

NOTE 8 Cumberland County Radio Grant

Stoney Point Fire Department is serving as the lead department for a Collaborative Regional Grant on behalf of all Cumberland County Fire Chiefs' Association rural fire protection agencies. During the year ended June 30, 2022, the Department received \$500,000 from Cumberland County and will continue to receive annual payments of \$517,149 until the loan matures in 2027. The Department paid \$2,351,896 to Motorola Solutions to purchase the mobile and base radio equipment.

NOTE 9 Prior Period Adjustment

**Stoney Point Board of Directors Minutes – February 21, 2023**

During the year ended June 30, 2022, it was determined there was a certificate of deposit and a commercial money market account with North State Bank that had been opened in 2013 that had not been recorded on the books. **Enclosure # 4 Page 9 of 10 Annual FY 21-22 Financial Audit closing June 30, 2022**

As such, a prior period adjustment in the amount of \$87,036 has been recorded.

STONEY POINT FIRE DEPARTMENT, INC.  
Cumberland County, North Carolina

SCHEDULE OF PROPERTY AND EQUIPMENT  
June 30, 2022

Unaudited

Appendix 1

	June 30, 2021	Additions	Removals	June 30, 2022
<b>Fire fighting equipment:</b>				
Protective clothing	\$ 975,731	\$ 88,391	\$ -	\$ 1,064,122
Rescue equipment	98,415	-	-	98,415
Breathing apparatus	70,814	5,410	-	76,224
Other fire fighting equipment	245,302	36,979	-	282,281
Truck equipment	30,088	-	-	30,088
Communications equipment	149,988	2,351,896	-	2,501,884
Utility trailers	2,100	-	-	2,100
<b>Total fire fighting equipment</b>	<b>1,572,437</b>	<b>2,482,676</b>	<b>-</b>	<b>4,055,113</b>
<b>Other property and equipment:</b>				
Computer equipment	13,185	2,175	-	15,360
Exercise equipment	23,995	37,197	-	61,192
Furniture	12,428	-	-	12,428
Office equipment	53,701	2,106	-	55,807
Security and cameras	20,119	-	-	20,119
Lawn equipment	8,191	5,968	-	14,159
<b>Total other property and equipment</b>	<b>131,620</b>	<b>47,446</b>	<b>-</b>	<b>179,066</b>
<b>Buildings and improvements:</b>				
Station improvements	1,227,332	32,501	-	1,259,833
Paving	65,748	98,964	-	164,712
Training tower	8,638	-	-	8,638
Heat & A/C units	8,999	12,716	-	21,715
Sewage pump	1,619	-	-	1,619
<b>Total buildings and improvements</b>	<b>1,312,337</b>	<b>144,181</b>	<b>-</b>	<b>1,456,518</b>
<b>Vehicles:</b>				
# 1331 2004 Pierce Dash Fire Truck	426,824	-	-	426,824
# 1332 2004 Pierce Dash Fire Truck	376,402	-	-	376,402
# 1961 2015 GMC 2500	40,916	-	-	40,916
# 1333 1989 Pierce Dash fire truck	30,000	-	-	30,000
# 1962 1984 Chevrolet 3/4 ton diesel	3,500	-	-	3,500
Pierce Arrow XT Custom Pumper	653,761	-	-	653,761
Pierce Arrow XT Heavy Duty Rescue	737,000	-	-	737,000
2019 Chevrolet Tahoe	47,939	-	-	47,939
2006 Fire Truck	110,000	-	-	110,000
2021 GMC Sierra	16,115	-	-	16,115
<b>Total vehicles</b>	<b>2,442,457</b>	<b>-</b>	<b>-</b>	<b>2,442,457</b>
<b>Real estate</b>	<b>280,467</b>	<b>-</b>	<b>-</b>	<b>280,467</b>
<b>Total property and equipment</b>	<b>\$ 5,739,318</b>	<b>\$ 2,674,303</b>	<b>\$ -</b>	<b>\$ 8,413,621</b>

Note: This statement includes only those items of property and equipment purchased from tax funds after June 30, 1973 at the original cost basis.

**SPFD**

# PURCHASE ORDER

**Stoney Point Fire Department, Inc.**  
7221 Stoney Point Road  
Fayetteville, North Carolina 28306-8005



The following number must appear on all invoices, bills of lading, and acknowledgements relating to this PO:  
**PURCHASE ORDER: 2023-02**

**P.O. DATE** February 22, 2023  
**TERMS** 30 Days  
**F.O.B.**  
**SHIP VIA** Deliver  
**ADDRESS CORRESPONDENCE TO:**  
Name **Freddy Johnson Sr.**  
**Fire Chief**  
  
E-mail [spfd1301@gmail.com](mailto:spfd1301@gmail.com)  
Phone 910-476-1301  
FAX # 910-425-2795

**TO:**  
**Motorola Solutions, Inc.**  
500 West Monroe  
Chicago, Illinois 60661  
  
**Attn:** *John Briggs*

Sales Tax Rate:

QTY	UNIT	DESCRIPTION	UNIT PRICE	AMOUNT
7	Ea.	M500 In-Car Video System and Command Central	9,900.00	0.00
1	Ea	VAAS Managed Install and Configuration with Training	5,000.00	0.00
1	N/A	2025068 (7) M500's VaaS 1st Annual Installment including training and installation 5 year lease program		18,860.00
4	Ea.	<u>2nd through 5th Installment</u> \$13,860.00 each		55,440.00
			SHIPPING	
			TAX	
			OTHER	
			<b>TOTAL</b>	<b>\$74,300.00</b>

**SHIP TO:**  
Stoney Point Fire Department, Inc.  
7221 Stoney Point Rd.  
Fayetteville, N.C. 28306-8005

*Freddy L. Johnson Sr.* Fire Chief February 22, 2023  
APPROVED BY DATE



Billing Address:  
 STONEY POINT FIRE DEPT  
 7221 STONEY POINT RD  
 FAYETTEVILLE, NC 28306  
 US

Shipping Address:  
 MOBILE COMMUNICATIONS  
 AMERICA  
 4424 BRAGG BLVD STE 101  
 FAYETTEVILLE, NC 28303  
 US

Quote Date:01/25/2023  
 Expiration Date:04/25/2023  
 Quote Created By:  
 Dianne Kiehne  
 Dianne.Kiehne@  
 motorolasolutions.com  
 End Customer:  
 STONEY POINT FIRE DEPT  
 Chief Freddy Johnson  
 spfd1301@gmail.com  
 +1.910.424.0694  
 Payment Terms:30 NET

### Summary:

Any sales transaction resulting from Motorola's quote is based on and subject to the applicable Motorola Standard Terms and Conditions, notwithstanding terms and conditions on purchase orders or other Customer ordering documents. Motorola Standard Terms and Conditions are found at [www.motorolasolutions.com/product-terms](http://www.motorolasolutions.com/product-terms).

Line #	Item Number	Description	Qty	Term	Sale Price	Ext. Sale Price
Video as a Service						
1	AAS-M5-5YR-001	M500 IN-CAR VIDEO SYSTEM AND COMMAND CENTRAL EVIDENCE - 5 YEARS VIDEO-AS-A-SERVICE (\$165 PER MON)*	7	5 YEAR	\$9,900.00	\$69,300.00
2	PRS-0618A	VAAS MANAGED INSTAL,ONSITE,TRAIN,CONFIG	1		\$5,000.00	\$5,000.00
3	WGB-0700A	VIDEO EQUIPMENT,M500 IN-CAR SYSTEM FRONT/PASSENGER CAM*	7		Included	Included
4	WGB-0190A	HIFI MIC MUTABLE KIT W BKTS, CAT5 CABLE	7		Included	Included
5	SSV00S03094A	COMMANDCENTRAL EVIDENCE PLUS SUBSCRIPTION VAAS*	7	5 YEAR	Included	Included
6	SSV00S03096A	COMMANDCENTRAL EVIDENCE UNLIMITED IN CAR STORAGE VAAS*	7	5 YEAR	Included	Included



Any sales transaction following Motorola's quote is based on and subject to the terms and conditions of the valid and executed written contract between Customer and Motorola (the "Underlying Agreement") that authorizes Customer to purchase equipment and/or services or license software (collectively "Products"). If no Underlying Agreement exists between Motorola and Customer, then Motorola's Standard Terms of Use and Motorola's Standard Terms and Conditions of Sales and Supply shall govern the purchase of the Products.  
 Motorola Solutions, Inc.: 500 West Monroe, United States - 60661 - +1-312-1158000

**Stoney Point Board of Directors Minutes – February 21, 2023**

**Enclosure # 5 Page 2 of 5 – Motorola In-Car Video System Quote & Brochure**

Line #	Item Number	Description	Qty	Term	Sale Price	Ext. Sale Price
7	WGW00502	M500 EXTENDED WARRANTY	7	5 YEAR	Included	Included
8	WGA00428-103	CONFIGWIRLESKIT MTIK802.11AC,POE,5GHZANT	7		Included	Included
9	WGP01394-001	CBL, WIFI VHCL ANT MNT, NMO, 17'L	7		Included	Included

**Grand Total** **\$74,300.00(USD)**

### Pricing Summary

	Sale Price	
Upfront Costs for Hardware, Accessories and Implementation (if applicable), plus Subscription Fee	\$18,860.00	\$0.00
Year 2 Subscription Fee	\$13,860.00	\$0.00
Year 3 Subscription Fee	\$13,860.00	\$0.00
Year 4 Subscription Fee	\$13,860.00	\$0.00
Year 5 Subscription Fee	\$13,860.00	\$0.00
<b>Grand Total System Price</b>	<b>\$74,300.00</b>	<b>\$0.00</b>

### Notes:

- Additional information is required for one or more items on the quote for an order.
- Unless otherwise noted, this quote excludes sales tax or other applicable taxes (such as Goods and Services Tax, sales tax, Value Added Tax and other taxes of a similar nature). Any tax the customer is subject to will be added to invoices.
- Unless otherwise noted in this quote / order, installation of equipment is not included.



Any sales transaction following Motorola's quote is based on and subject to the terms and conditions of the valid and executed written contract between Customer and Motorola (the "Underlying Agreement") that authorizes Customer to purchase equipment and/or services or license software (collectively "Products"). If no Underlying Agreement exists between Motorola and Customer, then Motorola's Standard Terms of Use and Motorola's Standard Terms and Conditions of Sales and Supply shall govern the purchase of the Products.  
 Motorola Solutions, Inc.: 500 West Monroe, United States - 60661 ~ #: 36-1115800

**Stoney Point Board of Directors Minutes – February 21, 2023**

# IN-CAR VIDEO SYSTEM

In your vehicle out in the field, your eyes are your first line of defense. You're trained to constantly scan your surroundings for threats—to yourself and to the public. It's intense, highly demanding work. But with our technology, you can lighten that load and heighten your situational awareness like never before.

The M500 in-car video system is a groundbreaking leap forward in awareness, safety and efficiency. It's not just an eye recording what it sees, it's a brain analyzing everything around you. Powerful video analytics—driven by industry-leading 4k video—constantly process your surroundings, alerting you in real time to threats and search targets.

An ultra-rugged, tamperproof design withstands the toughest conditions. An intuitive interface is easy to use in the most demanding situations.

And the M500 seamlessly coordinates with the mission critical technology you already count on—from body cameras, to command centers and evidence management.

When you're only as safe as what you can see, the M500 gives you real time awareness of what's happening around you. It's a watchtower calling out what you need to know. A partner that takes you to a new level of calm and collected. Because the more you know what's out there, the more you can keep yourself and the people you serve safe.



# FEATURES



**M500 CORE PROCESSOR**



**M5F FRONT CAMERA**



**M5P CABIN CAMERA**



**M5R REAR CAMERA**



**M5D CONTROL PANEL**



**HIFI MICROPHONE**

## M500 KEY FEATURES

Front Camera Recording	Support for high resolution front camera	Remote Upgrade	System firmware can be upgraded over a wireless link
Cabin Camera Recording	Support for daylight and infrared cabin camera with integrated microphones	Dual-stream Recording	System can record 2 streams and select upload resolution based on event tagging
Cabin Microphone Recording	Support for discreet cabin microphones x2	Covert Mode	System can be configured to record with no visual or audio indicators
Rear Camera Recording	Support for high resolution rear camera	Dark Mode	System can be configured to turn off screen, and button backlights
Smart Power Switch (SPS)	Power and/or connectivity for MDC, LTE/WiFi router, and V300 Wifi dock	State Capture	System can log key parameters for debug purposes
USB Drive Support	Support for configuration and firmware updates via removable USB drive	Impact Detection	System can recognize vehicle impact and automatically start recording
USB Evidence Backup	Removable USB Drive can be used for storing and offloading video evidence*	Internal UPS	System can self-power for several seconds in case of vehicle collision / power failure
Auto-record Triggers	System can be triggered to record by vehicle speed, lights, siren, aux input x2	License Plate Recognition	System can read license plates and interface with Vigilant VehicleManager
Auto-stop Record	Configurable maximum length of video recordings	Back Seat Occupancy Detection	Cabin camera will automatically record when a human is detected in back seat**
Group Recordings	System can initiate group recordings with body cameras (V300 only)	Wide And Cropped Front Camera Views	System will capture panoramic and detailed views (at 2 resolutions each)
GPS Support	Support for GPS location information and timing reference	Synchronized Playback	Support for synchronized playback in VideoManager EL and CommandCentral Evidence
WiFi Event Upload	System can upload events to DEMS solution via WiFi access point	HiFi Microphone Support	System supports up to 2x portable wireless microphones
LTE/WiFi Router Upload	System can upload events via a Sierra Wireless LTE/WiFi modem/router	Live-streaming	Video and audio streaming to CommandCentral Aware*
Encryption	Video evidence is encrypted at rest and in transit	VideoManager EL Support	System can upload events to VideoManager EL
Officer Settings	User access to system preferences to adjust display brightness, etc	CommandCentral Evidence Support	Events can be uploaded to CommandCentral Evidence
Event Playback	Video and audio can be played back on the control panel / display		
Record-after-the-Fact*	Events can be recovered from the system even if no recording was initiated		

\*Feature not supported at launch

It seemed a beautiful way to also honor her lineage she loved so much. Thank you all again for your kindness.

Warm Regards,  
Susan  
Pate

Dear Chief Johnson,

I wanted to thank you and all the wonderful people who make up Stoney Point Fire Department for the beautiful flowers sent to honor my mother. We wanted to honor her by bringing her home to the church she grew up attending and continued to support and love throughout her life. Her grandparents are buried in the cemetery behind the church and we placed the flowers on their gravesite.