Waterloo Morada Fire District

Wednesday, August 5th, 2026

Time: 7:00 pm, Location: 6925 E. Foppiano Lane, Stockton, CA 95212

AGENDA

1. **Call to Order – Roll Call**
2. **Notice of Meeting recorded**
3. **Pledge of Allegiance**
4. In the matter of Public Discussion: This time is provided to the public to address the Board of Directors on items not on the agenda. State law prohibits the Board of Directors from acting on these matters. Each person will be limited to no more than five minutes of discussion time and the total time allotted for discussion shall not exceed thirty minutes.

Discussion / Action Items

5. **Late Agenda Items:**
6. **Correspondence:**
7. **Approval of Minutes:**

7.1	Regular Board Meeting of July 1st, 2026,	Approval

8. **Financial Reports:**

8.1	Unpaid Bills Detail Report and Requisition #2	Approval
8.2	Monthly Summary Report	Review

9. **Old Business:**

9.1	Station 2 Training Gound	Discussion
9.2	Station 2 Training Room	Discussion
9.3	Bear Creek South Project – Annexation Update	Discussion
9.4	MSR-Joint Ad-Hoc Committee - Report Out	Discussion/Action
9.5	Master Tax Sharing Agreement / District Council Representation	Discussion

10. **New Business:**

10.1	Croce, Sanguinetti, Vander Veen -Letter of Audit Scope 2026/2027	Approval
10.2	SJ County Special Assessment Charge Agreement 2026/2027	Approval/Action
10.3	Entity Fund-Certification of Assessment for Fiscal Year 2026/2027 and Special Assessment Rates for 2026/2027 Tax Roll	Approval/Action

11. **Reports:**
    - 11.1 Member Reports:
    - 11.2 Chief Report:
    - 11.3 Finance Committee
12. **Future Agenda Items/Meetings**
    - 14.1 Directors Open Discussion
13. **Adjournment:**

Waterloo Morada Fire District

Wednesday, July 1st, 2026
Location :6925 E. Foppiano Lane, Stockton, CA 95212
Board Minutes

1. **Call To Order 7:02 pm / Roll Call**
2. Notice of meeting recorded
   Present: Clay Titus, Ryan Gresham, John Baker, Ralph Lucchetti and Ken Vogel
   Also Present: Chief Walder, Admin. Secretary Yolanda Palermo
   Absent:
3. **Pledge of Allegiance** led by Ken Vogel
4. **In the Matter of Public Discussion:** This time is provided to the public to address the Board of Directors on items not on the agenda. State law prohibits the Board of Directors from acting on these matters. Each person will be limited to no more than five minutes of discussion time and the total time allotted for discussion shall not exceed thirty minutes.
5. **Late Agenda Items: Government Code Section 54954.2(b)2**
   Late Agenda Item 6.5 Notice of Public Hearing

6. **Correspondence:**
   - 6.1 SJCCD Application PA-2600041 (Z)
   - 6.2 SJCCD Application PA-2600095 (A)
   - 6.3 SJCCD Application PA-2600129 (Z)
   - 6.4 Thank you letter from French Camp /Mountain House
   - 6.5 Notice of Public Hearing

7. **Approval of Minutes:**
   - 7.1 Motion to approve Board meeting minutes from June 3rd, 2026, by Ken Vogel
     Second: John Baker. Motion approved: 5 Ayes / 0 Noes

8. **Financial Reports:**
   - 8.1 Motion to approve Unpaid Bills Detail Report by Vendor and Requisition #1, made by Ryan Gresham, Second: Ken Vogel. Motion approved: 5 Ayes / 0 Noes
   - 8.2 Monthly YTD Budget Review

9. **Old Business:**
   - 9.1 Station 2 Training Ground- Permit Fees paid of $6,232.91
   - 9.2 Station 2 Training Room – in Progress
   - 9.3 Bear Creek South Project – Annexation still in progress but currently held up by Master Tax Agreement.
   - 9.4 MSR-Joint Ad-Hoc Committee – Information in Draft MSR is incorrect, waiting on corrections.
   - 9.5 San Joaquin County & City of Stockton Master Property Tax Allocation upon Annexation Agreement A-26
   - 9.6 Additional District Council Representation. Motion made by Ken Vogel for Chief Walder to proceed with Joint Representation Agreement as discussed.
     Second: John Baker. Motion approved: 5 Ayes / 0 Noes.

10. New Business:

10.1 Form 700, provided to Board Members.

10.2 SCI Consulting – Measure N. Motion made by John Baker to start the conversation with SCI and obtain written proposal. Second: Ralph Lucchetti.
Motion approved: 5 Ayes / 0 Noes.

10.3 Waterloo Morada Professional Firefighters Local 1243, and the Bord of Directors have tentatively agreed on a two (2) year contract with wage increase as follows:

Effective 7/1/2026

- 3% Wage Increase

Effective 7/1/2027

- 3% Wage Increase

Motion to approve by Ryan Gresham Second: John Baker.
Motion approved: 5 Ayes / 0 Noes.

10.4 Administrative Secretary / Assistant and the Board of Directors have tentatively agreed on a two (2) year contract with wage increase as follows:

Effective 7/1/2026

- 3% Wage Increase

Effective 7/1/2027

- 3% Wage Increase
- Upon Retirement from the District, Employee will receive fifty per cent (50%) of the accrued, unused sick leave paid at straight time.

Motion to approve by Ken Vogel. Second: Ryan Gresham.
Motion approved: 5 Ayes / 0 Noes

11. Reports:

11.1 **Member Reports**:

11.2 **Chief Report:**

- Monthly Incident Report for the month of May 262 calls, YTD 1125
  Homeless Related Calls: Not Available, District is still working on extracting information with the new program.

13. Adjournment: 8:40 pm.

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Board of Director

8.1

11:51 AM

08/04/26

Waterloo Morada Rural County Fire Protection District
Unpaid Bills by Vendor
All Transactions

Type	Date	Num	Due Date	Open Balance
AT&T - CALNET 3				
Bill	8/3/2026	Monthly Service	8/3/2026	144.66
Total AT&T - CALNET 3				144.66
AT&T Regular				
Bill	8/3/2026	Monthly Service	8/3/2026	101.53
Total AT&T Regular				101.53
California Choice				
Bill	8/3/2026	September	8/3/2026	27,945.00
Total California Choice				27,945.00
Clutch and Brake Xchange, Inc.				
Bill	8/3/2026	1026931-Clamp E-1	8/3/2026	22.41
Total Clutch and Brake Xchange, Inc.				22.41
Co.Occupational Medical Partners				
Bill	8/3/2026	DOT J.Culbertson	8/3/2026	85.00
Total Co.Occupational Medical Partners				85.00
DeLage Landen Financial Services, Inc.				
Bill	8/3/2026	Copy Lease	8/3/2026	145.01
Total DeLage Landen Financial Services, Inc.				145.01
Diesel Performance, Inc.				
Bill	8/3/2026	153 Nox Sensor	8/3/2026	1,047.24
Bill	8/3/2026	15-1 AC	8/3/2026	1,874.34
Bill	8/3/2026	151 Temp Sensor	8/3/2026	828.22
Total Diesel Performance, Inc.				3,749.80
Dillon & Murphy Engineering				
Bill	8/3/2026	23173-05 Plans	8/3/2026	3,603.00
Total Dillon & Murphy Engineering				3,603.00
Eagle Engraving, Inc.				
Bill	8/3/2026	ID Tags	8/3/2026	19.15
Total Eagle Engraving, Inc.				19.15
Firefighters of San Joaquin / Local 1243				
Bill	8/3/2026	Union Dues July	8/3/2026	923.20
Total Firefighters of San Joaquin / Local 1243				923.20
Flyers				
Bill	8/3/2026	Fuel	8/3/2026	559.34
Bill	8/3/2026	Fuel	8/3/2026	586.71
Total Flyers				1,146.05
Hi-Tech Emergency Vehicle Service, Inc.				
Bill	8/3/2026	Tank Fill Plumbing	8/3/2026	217.86
Total Hi-Tech Emergency Vehicle Service, Inc.				217.86
Hunt & Sons, Inc				
Bill	8/3/2026	St1 258 Gallons	8/3/2026	1,461.79
Bill	8/3/2026	ST1 220 Gallons	8/3/2026	1,079.76
Bill	8/3/2026	St2 80 Gallons	8/3/2026	464.14
Bill	8/3/2026	St 2 -243 Gallons	8/3/2026	1,191.01
Bill	8/3/2026	ST 2 355 Gallons	8/3/2026	2,106.11
Bill	8/3/2026	ST1 231 Gallons	8/3/2026	1,375.95
Total Hunt & Sons, Inc				7,678.76
Joint Radio User Group				
Bill	8/3/2026	3849- May Billing	8/3/2026	5,722.71
Total Joint Radio User Group				5,722.71

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11:51 AM

08/04/26

Waterloo Morada Rural County Fire Protection District
Unpaid Bills by Vendor
All Transactions

Type	Date	Num	Due Date	Open Balance
L.N. Curtis & Sons				
Bill	8/3/2026	1094357-Turnouts	8/3/2026	12,247.94
Bill	8/3/2026	Hose Clamp	8/3/2026	401.24
Total L.N. Curtis & Sons				12,649.18
Life-Assist, Inc.				
Bill	8/3/2026	Medical 2165717	8/3/2026	1,205.33
Total Life-Assist, Inc.				1,205.33
Mission Linen Supply				
Bill	8/3/2026	308315 St2	8/3/2026	126.48
Bill	8/3/2026	St 1	8/3/2026	102.92
Total Mission Linen Supply				229.40
O'Reillys Auto Parts				
Bill	8/3/2026	E4 Part	8/3/2026	2.52
Total O'Reillys Auto Parts				2.52
Pacific Gas & Electric Co.				
Bill	8/3/2026	St2 Electric Only	8/3/2026	1,072.86
Bill	8/3/2026	St1 Gas&Elect	8/3/2026	2,691.91
Total Pacific Gas & Electric Co.				3,764.77
Pacific Records Management				
Bill	8/3/2026	Monthly Serv	8/3/2026	45.00
Total Pacific Records Management				45.00
Ramos, Nathan				
Bill	8/3/2026	EMT RECERT	8/3/2026	214.81
Total Ramos, Nathan				214.81
San Joaquin County Assessor				
Bill	8/3/2026	26/27 Entity Report	8/3/2026	697.73
Total San Joaquin County Assessor				697.73
Scott's PPE Recon, Inc				
Bill	8/3/2026	Repair and Clean	8/3/2026	733.50
Total Scott's PPE Recon, Inc				733.50
Terminix International				
Bill	8/3/2026	Monthly Service	8/3/2026	147.00
Total Terminix International				147.00
U.S. Bank Corporate Payment System				
Bill	8/3/2026		8/3/2026	6,212.33
Total U.S. Bank Corporate Payment System				6,212.33
WMFF Association				
Bill	8/3/2026	July Assn Dues	8/3/2026	440.00
Total WMFF Association				440.00
Woodbridge Rural Fire Protection District				
Bill	8/3/2026	Training Inspector	8/3/2026	1,800.00
Total Woodbridge Rural Fire Protection District				1,800.00
Zoll Medical Corporation				
Bill	8/4/2026	AED Pads	8/4/2026	163.24
Total Zoll Medical Corporation				163.24
TOTAL				**79,808.95**

US BANK - CAL CARD

Monthly Charges -7/22/2026 Statement

Account		**Total Expense**
Meeting-Travel (Will Be Reimbursed)	$	2,219.29
Vehicle Maintenance	$	1,465.68
Annual Subscription	$	20.99
Station Supplies	$	668.19
Fuel	$	16.57
Radio	$	272.05
Email Service-Computer Software Annual	$	987.04
Building Improvements -Station 2	$	8.59
Postage	$	34.87
Hose/Nozzle	$	470.59
Computer Equip. (Cyber Security Grant)	$	48.47
TOTAL	**$**	**6,212.33**

A/P Prior to Board Meeting 8.1

Waterloo Morada Rural County Fire Protection District 8/3/2026 3:06 PM

Register: Unrestricted-Undesignated:101 · F & M Checking-General

From 07/02/2026 through 08/03/2026

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
07/02/2026	9699	Business Office Syst...	2000 · *Accounts Paya...	C001345	84.88			11,977.24
07/02/2026	9700	California Choice	2000 · *Accounts Paya...	Group 45982 A...	27,438.50			-15,461.26
07/07/2026	9701	Civic Plus LLC	2000 · *Accounts Paya...	Streamline Co...	5,325.00			-20,786.26
07/07/2026	9702	Fire Agencies Insura...	2000 · *Accounts Paya...	2026/2027	87,667.00			-108,453.26
07/07/2026	9703	Flyers	2000 · *Accounts Paya...	960154	754.85			-109,208.11
07/14/2026	9704	AT and T Mobility*	2000 · *Accounts Paya...	064919557	761.73			-109,969.84
07/14/2026	9705	Balfour, Kristian	2000 · *Accounts Paya...	Uniform Allow...	1,000.00			-110,969.84
07/14/2026	9706	Blake Silva	2000 · *Accounts Paya...	Uniform Allow...	1,000.00			-111,969.84
07/14/2026	9707	Burk, Michael	2000 · *Accounts Paya...	VOID:		X		-111,969.84
07/14/2026	9708	California Waste Rec...	2000 · *Accounts Paya...	01-4746 3	332.16			-112,302.00
07/14/2026	9709	California Waste Rec...	2000 · *Accounts Paya...	01-0040982	310.78			-112,612.78
07/14/2026	9710	Chandler Bishop	2000 · *Accounts Paya...	Uniform Reimb...	1,000.00			-113,612.78
07/14/2026	9711	Culbertson, Jason	2000 · *Accounts Paya...	Uniform Allow...	1,000.00			-114,612.78
07/14/2026	9712	Culbertson, Kevin	2000 · *Accounts Paya...	Uniform Allow...	1,000.00			-115,612.78
07/14/2026	9713	Ellsworth, Rodney	2000 · *Accounts Paya...	Uniform Allow...	1,000.00			-116,612.78
07/14/2026	9714	Harper, Jason	2000 · *Accounts Paya...	Uniform Allow...	1,000.00			-117,612.78
07/14/2026	9715	Hawkins, Reid	2000 · *Accounts Paya...	Uniform Allow...	1,000.00			-118,612.78
07/14/2026	9716	Isaiah Tariku	2000 · *Accounts Paya...	Uniform Allow...	1,000.00			-119,612.78
07/14/2026	9717	Jacob Long	2000 · *Accounts Paya...	Uniform Reimb...	1,000.00			-120,612.78
07/14/2026	9718	Jesus Verduzco Mont...	2000 · *Accounts Paya...	Uniform Reimb...	1,000.00			-121,612.78
07/14/2026	9719	John Caleb Wilson	2000 · *Accounts Paya...	Uniform Reimb...	1,000.00			-122,612.78
07/14/2026	9720	Nasty, Sean	2000 · *Accounts Paya...	Uniform	1,000.00			-123,612.78
07/14/2026	9721	Parker, Michael P.	2000 · *Accounts Paya...	Uniform Allow...	1,000.00			-124,612.78
07/14/2026	9722	Pathian Administrators	2000 · *Accounts Paya...	210121	319.67			-124,932.45
07/14/2026	9723	Ramos, Nathan	2000 · *Accounts Paya...	Uniform Allow...	1,000.00			-125,932.45
07/14/2026	9724	Robert Jones	2000 · *Accounts Paya...	Uniform Allow...	1,000.00			-126,932.45
07/14/2026	9725	Silva, Trent	2000 · *Accounts Paya...	Uniform Alllo...	1,000.00			-127,932.45
07/14/2026	9726	Smithhart, Scott	2000 · *Accounts Paya...	Uniform Allow...	1,000.00			-128,932.45
07/14/2026	9727	Trent, Frank	2000 · *Accounts Paya...	Uniform Allow...	1,000.00			-129,932.45
07/14/2026	9728	Eric Walder	2000 · *Accounts Paya...	Uniform Allow...	1,000.00			-130,932.45
07/14/2026	9729	Burk, Michael	2000 · *Accounts Paya...	Uniform Allow...	1,000.00			-131,932.45
07/14/2026			Unrestricted-Undesign...	Funds Transfer ...			143,910.00	11,977.55
07/23/2026	9730	Pacific Gas & Electri...	2000 · *Accounts Paya...	0128534731-4	127.32			11,850.23
07/23/2026	9731	USA Today Media C...	2000 · *Accounts Paya...	814750	262.80			11,587.43
07/27/2026	9732	Primo Brands	2000 · *Accounts Paya...	8720019990	471.50			11,115.93
08/03/2026	9733	Humana Insurance Co.	2000 · *Accounts Paya...	410398-001	2,763.32			8,352.61

$ 222,726.26

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610.00+
3,140.00+
45.00+
71,311.75+
84.88+
27,438.50+
5,325.00+
87,667.00+
754.85+
761.73+
1,000.00+
1,000.00+
332.16+
310.78+
1,000.00+
1,000.00+
1,000.00+
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319.67+
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1,000.00+
1,000.00+
127.32+
262.80+
471.50+

037

219,962.94*

$ 2,763.32

$ 222,726.26

8.1

SPECIAL DISTRICT PAYMENT REQUEST

DATE OF REQUEST: 8/5/26

E-mail this form with supporting back up documents to *ASpecialDistrictAP@sjgov.org*

REQUESTING AGENCY: Waterloo Morada Rural Fire District

REQUESTOR'S CONTACT INFO: ypalermo@wmfire.org

PAYMENT TYPE: Check

HANDLING CODE: Waterloo Morada Fire

ADDITIONAL NOTES FOR PROCESSOR:

	VENDOR NAME	VENDOR ADDRESS	Item Description	FUND	Cost Center	SPEND CATEGORY	TOTAL AMOUNT REQUESTED	ACO USE ONLY: INVOICE #.
1	Waterloo Morada Fire District	6925 E. Foppiano Lane, Stockton, CA 95212	July Expenditures	4232FD Waterloo-Morada Rural Fire	40237CC Waterloo - Morada Rural Fire	62348SC - Agency Fund Disbursement	$ 302,535.21	
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								

Claim examined and approved pursuant to GOV. Code Sec. 29741

AUTHORIZED SIGNATURES:

Eric Walder - Fire Chief
Date: 8/5/2026

Ryan Gresham Board Vice President
Date: 8/5/2026

JEFFERY M. WOLTKAMP, CPA
County Auditor-Controller
by: ______________________
Deputy

John Baker - Board Treasurer
Date: 8/5/2026

eff. 02/2025

For updates to this form, please email ASpecialDistrictAP@sjgov.org

BUDGET YEAR LEFT	90.41%	Todays Date	8/5/2026

GENERAL REVENUE ACCOUNTS		2026/2027 Budget Amount	26/27 Revenue Rec'd	Revenue Rec'd July-Dec	Revenue Rec'd Jan-June	Total Revenue Rec'd to date	Estimated Revenue to be received	% of Revenue Received
4100100010	PROPERTY TAX-SECURED	$2,406,921				$0	$2,406,921	0.00%
4100200070	PROPERTY TAX-SECURED-SB813	$95,637				$0	$95,637	0.00%
4101000000	PROPERTY TAX-UNSECURED	$149,429				$0	$149,429	0.00%
4101000007	PROPERTY TAX-UNSECURED-SB813	$3,600				$0	$3,600	0.00%
4101000020	PROPERTY TAX-SB813-PRIOR	$374				$0	$374	0.00%
4101000030	PROPERTY TAX-UNSECURED-PRIOR	$3,848				$0	$3,848	0.00%
4505500000	ST-HOMEOWNER PROPERTY TAX	$6,000				$0	$6,000	0.00%
4605110000	SPECIAL ASSESSMENTS-1986	$891,630				$0	$891,630	0.00%
56702	SPECIAL ASSESSMENTS-2019 (Measure N)	$1,731,284				$0	$1,731,284	0.00%
	SLCGP Cyber Security Grant	$131,555				$0	$131,555	0.00%
	PROP 172 REVENUE	$101,272		$101,272		$101,272	$0	100.00%
	EMPLOYEE DEDUCTION (Association Dues)	**$18,955**				$0	$18,955	0.00%
	CJAC REIMBRUSEMENT	**$20,000**				$0	$20,000	0.00%
	OTHER REALIZED REVENUE FROM PRIOR YEARS							
	TOTAL GENERAL REVENUES	**$5,560,505**						
Total Revenue Rec'd to Date $				**$0**	**$0**	**$0**		

2026/2027 RESTRICTED REVENUE ACCOUNTS (Estimated)		2026/2027 Budget Amount	25/26 Revenue Rec'd	Revenue Rec'd July-Dec	Revenue Rec'd Jan-June	Total Revenue Rec'd to date	Estimated Revenue to be received	% of Revenue Received
	SJC -CAPITAL OUTLAY FUND/MITIGATION	$10,000		$0		$0	$10,000	0.00%
	ESTIMATED OES **Reimbursement Minus OT**	$125,073		$0		$0	$125,073	0.00%
	Prevention Fees	$65,783		$0		$0	$65,783	0.00%
	Fire Recovery Fees	$15,165		$0		$0	$15,165	0.00%
	TOTAL ESTIMATED RESTRICTED REVENUE	**$216,021**		**$0**	**$0**			
Total Revenue Rec'd to Date $					**$0.00**			

EXPENDITURES- Personnel		2026/27 Budget Amount	2026/27 Restricted Budget/Operating Reserve	Total Budget	Expense Paid to Date	Remaining Budget to Date	% of Budget Remaining
510	SALARIES - REGULAR/A13-15, A2Q	$1,924,970		$1,924,970	**$143,303**	$1,781,666	92.56%
512	SALARIES - OVERTIME- FLSA-ATO	$369,931		$369,931	**$47,418**	$322,513	87.18%
515	SALARIES - EXTRA HELP - PART TIME	$56,787		$56,787	**$4,236**	$52,552	92.54%
SJCERA	RETIREMENT - EMPLOYER SHARE	$1,672,511		$1,672,511	**$124,732**	$1,547,779	92.54%
SJCO	SALARIES MEDICARE	$36,238		$36,238	**$0**	$36,238	100.00%
SJCO	SOCIAL SECURITY - EXTRA HELP - OASDI	$3,521		$3,521	**$0**	$3,521	100.00%
SJCO	MEDICARE EXTRA HELP	$823		$823	**$0**	$823	100.00%
SJCO	OTHER EMPLOYEE BENEFIT - UNIFORMS-CLASS A	$21,000		$21,000	**$21,000**	$0	0.00%
SJCO	**EMPLOYEE BENEFIT UNION DUES AND ASSN.DUES**	**$17,722**		$17,722	**$1,363**	$16,359	92.31%
530	INSURANCE - MEDICAL-VISION-OPT OUT	**$386,660**		$386,660	**$56,726**	$329,934	85.33%
532	INSURANCE - DENTAL	$14,040		$14,040	**-$1,297**	$15,337	109.24%
535	INSURANCE - WORKER'S COMP	$305,579		$305,579	**$71,312**	$234,267	76.66%
536	DIRECTORS FEES	$4,500		$4,500	**$0**	$4,500	100.00%
6010100000	UNEMPLOYMENT COMP INSURANCE	$1,000		$1,000	**$0**	$1,000	100.00%
533	SICK LEAVE /POST RETIREMENT						
TOTAL PERSONNEL		**$4,815,282**		**$4,815,282**	**$468,793**	**$4,346,490**	**90.26%**

VEHICLE & EQUIPMENT		2026/27 Budget Amount	2026/27 Restricted Budget/Operating Reserve	Total Budget	Expense Paid to Date	Remaining Budget to Date	% of Budget Remaining
541	APPARATUS REPLACEMENT PROGRAM/PAYMENT	$62,000	$115,804	$177,804	**$0.00**	$177,804	100.00%
542	FUEL	$53,601	$9,899	$63,500	**$5,359.32**	$58,141	91.56%
546	FF TOOLS/EXTRICATION EQUIPT/GAS EQUIPT	$0	$6,500	$6,500	**$0.00**	$6,500	100.00%
547	RADIOS	$0	$3,500	$3,500	**$0.00**	$3,500	100.00%
549	SCBA	$7,450		$7,450	**$0.00**	$7,450	100.00%
550	HOSE & NOZZLES	$3,800		$3,800	**$0.00**	$3,800	100.00%
552	EQUIPT ANNUAL MAINTENANCE	$6,900		$6,900	**$0.00**	$6,900	100.00%

553	VEHICLE MAINTENANCE	$73,000	$18,970.00	$91,970	**$6,257.39**	$85,713	93.20%
TOTAL VEHICLE & MAINTENANCE		**$206,751**	**$154,673**	**$361,424**	**$11,617**	**$349,807**	**96.79%**

BUILDINGS & GROUNDS		**2026/27 Budget Amount**	**2026/27 Restricted Budget/Operating Reserve**	**Total Budget**	**Expense Paid to Date**	**Remaining Budget to Date**	**% of Budget Remaining**
561	BUILDING MAINTENANCE	**$20,000**		$20,000	**$160**	$19,840	99.20%
562	REPAIR OFFICE/LIVING QUARTERS	$2,500		$2,500	**$0**	$2,500	100.00%
564	FURNITURE	$2,500		$2,500	**$0**	$2,500	100.00%
569	BUILDING & GROUND CONTINGENCIES	$2,000		$2,000	**$0**	$2,000	100.00%
570	STATION 2 PAYMENTS & TRAINING GROUNDS	$0	$200,000	$200,000	**$14,249**	$185,751	92.88%
TOTAL BUILDINGS & GROUNDS		**$27,000**	**$200,000**	**$227,000**	**$14,410**	**$212,590**	**93.65%**

SUPPLIES		**2026/27 Budget Amount**	**2026/27 Restricted Budget/Operating Reserve**	**Total Budget**	**Expense Paid to Date**	**Remaining Budget to Date**	**% of Budget Remaining**
601	OFFICE EQUIPMENT	$1,000		$1,000	**$0**	$1,000	100.00%
602	COMPUTER EQUIPMENT	$5,300	$131,544	$136,844	**$48**	$136,796	99.96%
603	ANNUAL CONTRACT SERVICES	$42,620		$42,620	**$6,899**	$35,721	83.81%
606	OFFICE SUPPLIES	$3,000		$3,000	**$48**	$2,952	98.38%
607	POSTAGE	$1,300		$1,300	**$0**	$1,300	100.00%
608	STATION SUPPLIES-CLEAN/MAINT	$7,000		$7,000	**$149**	$6,851	97.87%
616	CLOTHING - SAFETY/BOOTS	$5,000	$47,600	$52,600	**$12,981**	$39,619	75.32%
618	MEDICAL SUPPLIES	$13,350		$13,350	**$1,386**	$11,964	89.62%
633	MEETING/TRAVEL SUPPLIES	$15,000		$15,000	**$2,320**	$12,680	84.54%
635	FIREFIGHTING FOAM	$6,000		$6,000	**$0**	$6,000	100.00%
636	SUPPLIES - CONTINGENCIES	$1,000		$1,000	**$0**	$1,000	100.00%
TOTAL SUPPLIES		**$100,570**	**$179,144**	**$279,714**	**$23,832**	**$255,882**	**91.48%**

650	**SERVICES**	**GENERAL**	**2026/27 Restricted Budget/Operating Reserve**	**Total Budget**	**Expense Paid to Date**	**Remaining Budget to Date**	**% of Budget Remaining**
625	UTILITIES - ELEC/ GAS/ WATER/GARBAGE/TEL-INT	$72,175		$72,175	**$4,781**	$67,394	93.38%
652	INSURANCE - CASUALTY	$87,667		$87,667	**$87,667.00**	$0	0.00%
654	SJ CO. AUDITOR - PAYROLL	$5,500		$5,500		$5,500	100.00%
655	ANNUAL AUDIT	$17,500		$17,500		$17,500	100.00%
656	SJ CO. TAX ADMINISTRATION CHARGE	$36,500		$36,500		$36,500	100.00%
656-1	SJ CO. AUDITOR DIRECT ASSESSMENT CHARGE	$25,000		$25,000	**$698**	$24,302	97.21%
657	DISPATCHING	$80,000		$80,000	**$5,723**	$74,277	92.85%
658	COMPUTER SUPPORT	$11,200		$11,200	**$610**	$10,590	94.55%
665	PHYSICAL EXAMS/EMT RECERT	$3,930		$3,930	**$300**	$3,630	92.37%
670	FIRE PREVENTION/PUBLIC EDUCATION	$0	$5,000	$5,000	**$0**	$5,000	100.00%
675	EMPLOYEE TRAINING	$13,000	$12,000	$25,000	**$1,800**	$23,200	92.80%
676	ELECTIONS	$5,000		$5,000	**$0**	$5,000	100.00%
677	PROFESSIONAL	$18,500	$25,000	$43,500	**$0**	$43,500	100.00%
678	ATTORNEY'S FEES	$14,000		$14,000	**$0**	$14,000	100.00%
679	PUBLICATIONS & LEGAL NOTICES	$300		$300	**$0**	$300	100.00%
679-1	CONFERENCE/MEMBERSHIPS	$11,000	$3,500	$14,500	**$1,378**	$13,123	90.50%
680	EMPLOYEE MILEAGE REIMBURSEMENT	$500		$500	**$0**	$500	100.00%
690	SERVICES CONTINGENCIES	$1,400		$1,400	**$0**	$1,400	100.00%
TOTAL SERVICES		$403,172	$45,500	$448,672	$102,956	$345,716	**77.05%**
	TOTAL EXPENDITURES	**$5,552,775**	**$579,317**	**$6,132,092**	**$621,607**	**$5,510,486**	**89.86%**

	BALANCE SHEET	**LAST MONTH**	**CURRENT**	**CHANGE**
100	SJ COUNTY - GENERAL ACCOUNT	$89,134	**$108,693**	$19,559
101	**F&M GENERAL OPERATING FUNDS**	$130,640	**$231,079**	$100,439
103	SJ COUNTY OPERATING RESERVE (Mitigation Fees)	$17,158	**$20,226**	$3,068
106	**F&M OPERATING RESERVE FUNDS**	$482,618	**$306,903**	-$175,715

	LONG TERM LIABILITY	BEG. BALANCE	LIABILITY PAID	BALANCE	PAYOFF DATE
	STATION 2 PROPERTY	$536,250	$276,697	$259,553	06/05/2030
	2018 TYPE 1 (HI TECH)	**$626,281**	**$626,281**	**$0**	**11/15/2023**
	2018 TYPE 3 (BME)	**$377,170**	**$377,170**	**$0**	**03/01/2024**
	2020 TYPE 1 (E-2)	$694,818	$579,015	$115,803	10/25/2026
	SJCERA SICK LEAVE BANK	$230,000	$110,000	$120,000	

	Other Misc. Revenue Received	July-Dec	Jan-June	Total Received
	SJC General Acct. Interest	$1,203		$1,203
	SJC Capitol Outlay Interest	$265		$265
	Total	**$1,468.00**		**$1,468**

9.5

SUPPLEMENTAL JOINT REPRESENTATION AGREEMENT AND WAIVER OF CONFLICTS OF INTEREST

This Joint Representation Agreement and Waiver of Conflicts of Interest (this "Agreement") is entered into as of July 1, 2026 (the "Effective Date"), by and among *McKinley, Conger, Jolley, Diehl, Galarneau & Diel, LLP* (the "Firm"), and the following fire protection district clients: Montezuma Fire Protection District, Waterloo Morada Fire Protection District, Eastside Rural County Fire Protection District, Lincoln Rural County Fire Protection District, and French Camp McKinley Fire Protection District (each, a "Client" and collectively, the "Clients"). The Firm and the Clients are sometimes referred to herein individually as a "Party" and collectively as the "Parties."

RECITALS

WHEREAS, each Client has requested that the Firm represent it in connection with the negotiation, documentation, public objections, and other matter involving the City of Stockton ("City") and San Joaquin County ("County") negotiation and adopting of a "Master Tax Sharing Agreement" ("Master Tax Agreement" or "Transaction") affecting tax sharing between local agencies, including the clients, upon the annexation and detachment of territories;

WHEREAS, the Clients believe that their respective interests in the Transaction are generally aligned and that joint representation by a single firm will promote efficiency, reduce cost, and support a coordinated negotiating position vis-à-vis the Other Parties;

WHEREAS, the Firm has advised each Client, and each Client acknowledges, that the interests of the Clients, while presently aligned in significant respects, may not be identical, may diverge as the Transaction is negotiated, and may come into actual conflict; and

WHEREAS, each Client, after being fully informed of the implications of joint representation, the material risks and reasonably available alternatives, and after being given the opportunity to consult with independent counsel, desires to consent to and waive conflicts of interest arising from the Firm's joint representation of the Clients on the terms set forth below;

NOW, THEREFORE, in consideration of the mutual covenants set forth herein, the Parties agree as follows:

1. Scope of Joint Representation

1.1 Engagement. The Clients jointly authorize the Firm to represent their common interests in negotiating, drafting, and undertaking other work on the Master Tax Agreement with the Other Parties.

1.2 No Representation of Other Parties. The Firm represents only the Clients in regarding the Master Tax Agreement. The Firm does not represent, and owes no duty to, any Other Party, notwithstanding that the Firm may communicate or negotiate with the Other Parties on the Clients' behalf.

1.3 Single Engagement, Multiple Clients. The Firm represents each Client individually and all Clients collectively. Advice given to the Clients as a group, and work product prepared in connection with the Transaction, shall be treated as having been given to and shared with each Client, subject to Section 4.

2. Basis for Joint Representation; Common Interest

The Clients have determined, in their own business judgment, that their interests in the Master Tax Agreement are sufficiently aligned to justify joint representation, including with respect to one or more of the following: (i) presenting a unified negotiating position to the Other Parties; (ii) sharing the cost of legal fees and expenses that would otherwise be duplicated across separate counsel; (iii) coordinating deal structure, timing, and diligence; and (iv) achieving consistency across the Tax Sharing Agreement. Each Client confirms that, notwithstanding this alignment, the Clients may have differing or competing interests with respect to matters including, without limitation, the allocation of representations, warranties, indemnification obligations and caps, purchase price or consideration allocation, closing conditions, covenants, control and governance provisions, and risk allocation generally.

3. Disclosure of Risks of Joint Representation and Informed Written Consent

The Firm has disclosed, and each Client acknowledges understanding, the following risks inherent in joint representation:

(a) Divergence of interests. The Clients' interests may diverge, in whole or in part, as negotiations progress, and the Firm may be limited in its ability to advocate for one Client's position over another's.

(b) No confidentiality among Clients. As set forth in Section 4, information material to the Transaction generally will not be kept confidential as among the Clients, even if one Client would prefer that it be withheld from another.

(c) Withdrawal upon actual conflict. If an actual, non-waivable conflict arises among the Clients, the Firm may be required to withdraw from representing some or all of the Clients, potentially at a disadvantageous time and after Clients have shared confidential information with the Firm, as described in Section 8.

(d) Reduced individual advocacy. Because the Firm represents multiple Clients, it may not advocate as aggressively for a single Client's preferred position on a given issue as separate counsel representing only that Client would.

(e) Cost and delay of substitute counsel. If the Firm withdraws, one or more Clients may need to retain new counsel, which may involve additional cost, delay, and loss of institutional knowledge about the Transaction.

Clients understand these risks of potential conflicts of interest and hereby grant their informed consent to proceed with joint representation as set forth herein.

4. Information Sharing; No Privilege as Between Clients

4.1 Shared Information. Each Client agrees that any information a Client provides to the Firm that is material to the Transaction may be shared by the Firm with the other Clients, and each Client waives any expectation of confidentiality as against the other Clients with respect to such information. A Client that wishes to share information with the Firm on a confidential basis, not to be disclosed to the other Clients, 95

must so notify the Firm in writing before disclosing it; the Firm will advise whether it can accept such information consistent with its duties to the other Clients, and reserves the right to decline to receive it.

4.2 No Privilege Among Clients in Later Dispute. The Clients acknowledge that, under the common-interest and joint-client doctrines generally applicable in these circumstances, communications among the Clients and the Firm concerning the Transaction may not be privileged as between the Clients in the event of a future dispute among them, although such communications may remain privileged as against Other Parties and third parties.

4.3 Confidentiality as to Third Parties. Nothing in this Agreement affects the Firm's obligation to maintain the confidentiality of Client information as against the Other Parties and all other third parties, except as required by law or authorized by the Clients.

5. Right to Independent Counsel

Each Client acknowledges that it has been advised of its right to seek the advice of independent legal counsel, unaffiliated with the Firm, before signing this Agreement and at any time during the joint representation, and that it has either done so or has knowingly and voluntarily declined to do so.

6. Waiver of Conflicts of Interest

6.1 Informed Consent. Having been fully informed of the matters described in Sections 2 through 5 above, and having had a reasonable opportunity to ask questions of the Firm and to consult independent counsel, each Client knowingly, voluntarily, and irrevocably (subject to Section 9) consents to the Firm's joint representation of the Clients in the Transaction and waives any conflict of interest arising solely from such joint representation, including any conflict arising from the Firm's representation of the other Clients with interests that may differ from, or be adverse in some respects to, its own.

6.2 Scope of Waiver. This waiver applies only to conflicts arising from the joint representation described in this Agreement and does not waive, and shall not be construed as waiving, any conflict that is not reasonably related to the Transaction, or any conflict that applicable rules of professional conduct do not permit clients to waive.

6.3 No Waiver of Future Unrelated Conflicts. Each Client further agrees that the Firm's future representation of any other Client in this Agreement in a matter unrelated to the Transaction, where such representation is adverse to the consenting Client, will not be precluded solely by virtue of this Agreement, provided the unrelated matter is not substantially related to the Transaction and no confidential information gained in this engagement is material to it.

7. Decision-Making Among Clients

Except as otherwise required by the Transaction Documents or applicable law, the Firm will act on joint instructions from the Clients regarding the Transaxtion.. The Clients agree to designate a lead contact or decision-making protocol (e.g., unanimous consent, majority-in-interest, or a designated representative) for providing instructions to the Firm on matters affecting the Clients collectively. The Firm may rely on instructions given in accordance with that protocol without independent verification, and shall have no liability for so relying.

8. Withdrawal Upon Conflict

8.1 Actual Conflict. If, in the Firm's professional judgment, an actual conflict of interest arises among the Clients that is not waivable or is not waived, the Firm may be required to withdraw from representing one, some, or all of the Clients with respect to the Transaction, as applicable rules of professional conduct require.

8.2 Effect of Withdrawal. Upon any such withdrawal, (a) the Firm may continue to represent one or more of the remaining Clients if permitted by applicable rules of professional conduct and if such continued representation does not require the use or disclosure of a withdrawing Client's confidential information; and (b) any Client from whose representation the Firm withdraws will be responsible for retaining separate counsel, at its own expense, to continue its participation in the Transaction.

9. Termination

Any Client may terminate the Firm's representation of that Client at any time upon written notice, subject to the Firm's right to withdraw in accordance with applicable rules of professional conduct and to be compensated for services rendered and expenses incurred through the effective date of termination. Termination by one Client does not terminate this Agreement as to the remaining Clients.

10. Fees and Expenses

Fees and expenses for the joint representation regarding the Transaction shall be billed and allocated among the Clients on an equal basis. Each Client's obligation to pay its allocated share is several, and not joint, unless otherwise specified.

11. No Guarantee of Outcome

Nothing in this Agreement, and no communication by the Firm, constitutes a guarantee or assurance of any particular outcome in the Transaction.

12. Miscellaneous

12.1 Governing Law. This Agreement is governed by the laws of the State of California, without regard to conflict of laws principles, and by the applicable rules of professional conduct governing the Firm.

12.2 Entire Agreement; Amendment. This Agreement, together with any addendum and any separate engagement letter, constitutes the entire agreement of the Parties regarding joint representation and supersedes prior discussions on the subject. It may be amended only by a writing signed by the Firm and all Clients then subject to it.

12.3 Severability. If any provision of this Agreement is held unenforceable, the remaining provisions shall remain in full force and effect.

12.4 Counterparts. This Agreement may be executed in counterparts, each of which shall be deemed an original, and all of which together shall constitute one instrument.

13. Acknowledgment

EACH CLIENT ACKNOWLEDGES THAT IT HAS READ THIS AGREEMENT IN ITS ENTIRETY, HAS HAD THE OPPORTUNITY TO CONSULT INDEPENDENT COUNSEL, UNDERSTANDS THE RISKS AND CONSEQUENCES OF JOINT REPRESENTATION DESCRIBED HEREIN, AND KNOWINGLY AND VOLUNTARILY CONSENTS TO AND WAIVES THE CONFLICTS OF INTEREST DESCRIBED ABOVE.

IN WITNESS WHEREOF, the Parties have executed this Agreement as of the Effective Date.

LAW FIRM

McKinley, Conger, Jolley, Diehl, Galarneau & Diel, LLP

By: ______________________________
Name: Brett S. Jolley
Title: Partner

CLIENTS

Montezuma Fire Protection District

By: ______________________________
Name: Ed Martel
Title: Chief

Eastside Rural County Fire Protection District

By: ______________________________
Name: Matthew Duaime
Title: Clerk of the Board

Waterloo Morada Fire Protection District

By: ______________________________
Name: Eric Walder
Title: Chief

Lincoln Rural County Fire Protection District

By: ______________________________
Name: Matthew Duaime
Title: Clerk of the Board

French Camp McKinley Fire Protection District

By: ______________________________
Name: Marty Cornilsen
Title: Chief

10.1

CSV
CROCE, SANGUINETTI, & VANDER VEEN INC.
CERTIFIED PUBLIC ACCOUNTANTS

July 20, 2026

Board of Directors and Chief Walder
Waterloo Morada Rural County
Fire Protection District
6925 East Foppiano Lane
Stockton, California 95212

We are pleased to confirm our understanding of the services we are to provide **Waterloo Morada Rural County Fire Protection District** for the year ended June 30, 2026.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of **Waterloo Morada Rural County Fire Protection District** as of and for the year ended June 30, 2026. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement **Waterloo Morada Rural County Fire Protection District's** basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to **Waterloo Morada Rural County Fire Protection District's** remaining RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis.
2. Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Governmental Funds.
3. Schedule of the District's Proportionate Share of the Net Pension Liability.
4. Schedule of Contributions.

COPY

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include direct confirmation of cash and certain other assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We may request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry.

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

Audit Procedures - Internal Control

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

We have identified the following significant risks of material misstatement as part of our audit planning:

> According to GAAS, significant risks include management override of controls, and GAAS presumes that revenue recognition is a significant risk. Accordingly, we have considered these as significant risks.

Audit Procedures - Compliance

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

Responsibilities of Management for the Financial Statements

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

Management is also responsible for making drafts of financial statements, all financial records and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for the twelve months after the financial statements date or shortly thereafter (for example, within an additional three months if currently known). You are also responsible for providing us with access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions and other matters, additional information that we may request for the purpose of the audit, and unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

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

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

With regard to using the auditor's report, you understand that you must obtain our prior written consent to reproduce or use our report in bond offering official statements or other documents.

With regard to publishing the financial statements on your website, you understand that websites are a means to distribute information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information on the website with the original document.

Other Services

We will also prepare standard, adjusting, or correcting journal entries and assist in preparing the financial statements of **Waterloo Morada Rural County Fire Protection District** in conformity with U.S. generally accepted accounting principles based on information provided by you. We will also prepare the Special Districts Financial Transactions Report of **Waterloo Morada Rural County Fire Protection District**. We will perform the services in accordance with applicable professional standards. The other services are limited to the services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

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

Engagement Administration, Fees, and Other

Pauline Sanguinetti is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. Our audit engagement ends on delivery of our audit report. Any follow-up services that might be required will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service.

It is our policy to keep records related to this engagement for seven years. However, Croce, Sanguinetti, & Vander Veen, Inc. does not keep any original client records, so we will return those to you at the completion of the services rendered under this engagement. When records are returned to you, it is your responsibility to retain and protect your records for possible future use, including potential examination by government or regulatory agencies. By your signature below, you acknowledge and agree that upon the expiration of the seven-year period, Croce, Sanguinetti, & Vander Veen, Inc. shall be free to destroy our records related to this engagement.

We expect our fees for the audit services set forth in this letter for the year ended June 30, 2026 to not exceed $14,900. Our invoices for the services outlined in this letter are payable on presentation. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

You may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

In the event that the District requires a single audit due to the expenditure of federal funds, we will perform such an audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards* issued by the Comptroller General of the United States, the Single Audit Act Amendments of 1996, and the provisions of the Uniform Guidance. Services rendered in order to meet the aforementioned requirements will be billed to you separately.

Should any litigation or adverse action (such as audits by outside organizations and/or threatened litigation, etc.) by third parties arise against **Waterloo Morada Rural County Fire Protection District** or its officers subsequent to this engagement, which results in the subpoena of documents from Croce, Sanguinetti, & Vander Veen, Inc. and/or requires additional assistance from us to provide information, depositions, or testimony, **Waterloo Morada Rural County Fire Protection District** hereby agrees to compensate Croce, Sanguinetti, & Vander Veen, Inc. (at our standard hourly rates then in effect) for additional time charges and other costs (copies, travel, etc.) and to indemnify us for any attorney's fees to represent Croce, Sanguinetti, & Vander Veen, Inc.

If any dispute arises among the parties hereto, the parties agree to first try in good faith to settle the dispute by mediation administered by the American Arbitration Association or other organization under its applicable rules for resolving professional accounting and related services disputes before resorting to litigation. The costs of any mediation proceeding shall be shared equally by all parties.

Reporting

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

If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

We appreciate the opportunity to be of service to **Waterloo Morada Rural County Fire Protection District** and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign where indicated and return it to us. A copy of this engagement letter is enclosed for your files.

Very truly yours,

Croce, Sanguinetti, & Vander Veen, Inc.

CROCE, SANGUINETTI, & VANDER VEEN, INC.
Certified Public Accountants

RESPONSE:

This letter correctly sets forth the understanding of **Waterloo Morada Rural County Fire Protection District.**

Chief signature: ______________________________

Title: ______________________________

Date: ______________________________

COPY

Director signature: ______________________________

Title: ______________________________

Date: ______________________________

10.1

CSV
CROCE, SANGUINETTI, & VANDER VEEN INC.
CERTIFIED PUBLIC ACCOUNTANTS

July 20, 2026

Board of Directors and Chief Walder
Waterloo Morada Rural County
Fire Protection District
6925 East Foppiano Lane
Stockton, California 95212

We are pleased to confirm our acceptance and understanding of the services we are to provide for **Waterloo Morada Rural County Fire Protection District** for the year ended June 30, 2026.

You have requested that we prepare the Special Districts Financial Transactions Report of **Waterloo Morada Rural County Fire Protection District** for the year ended June 30, 2026.

Our Responsibilities

The objective of our engagement is to prepare the Special Districts Financial Transactions Report in accordance with the requirements of the Controller of the State of California, which differ from accounting principles generally accepted in the United States of America. We will conduct our engagement in accordance with Statement on Standards for Accounting and Review Services (SSARS) promulgated by the Accounting and Review Services Committee of the AICPA and comply with the AICPA's Code of Professional Conduct, including the ethical principles of integrity, objectivity, professional competence, and due care.

We are not required to, and will not, verify the accuracy or completeness of the information you will provide to us for the engagement or otherwise gather evidence for the purpose of expressing an opinion or a conclusion. Accordingly, we will not express an opinion, a conclusion, nor provide any assurance on the Special Districts Financial Transactions Report.

Our engagement cannot be relied upon to identify or disclose any misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing within the entity or noncompliance with laws and regulations.

Management Responsibilities

The engagement to be performed is conducted on the basis that management acknowledges and understands that our role is to prepare the Special Districts Financial Transactions Report in accordance with the requirements of the Controller of the State of California. Management has the following overall responsibilities that are fundamental to our undertaking the engagement to prepare your Special Districts Financial Transactions Report in accordance with SSARS:

a. The prevention and detection of fraud.

b. To ensure that the entity complies with the laws and regulations applicable to its activities.

COPY

c. The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to us for the engagement to prepare the Special Districts Financial Transactions Report.

d. To provide us with:

    i. Documentation, and other related information that is relevant to the preparation and presentation of the Special Districts Financial Transactions Report,

    ii. Additional information that may be requested for the purpose of the preparation of the Special Districts Financial Transactions Report; and

    iii. Unrestricted access to persons within **Waterloo Morada Rural County Fire Protection District** of whom we determine necessary to communicate.

As part of our engagement, we will issue a disclaimer that will state that the Special Districts Financial Transactions Report was not subjected to an audit, review, or compilation engagement by us and, accordingly, we do not express an opinion, conclusion, nor provide any assurance on them.

Other Relevant Information

Pauline Sanguinetti is responsible for supervising the engagement.

We expect our fees for the services set forth in this letter for the fiscal year ended June 30, 2026 not to exceed $850. Our invoices for the services outlined in this letter are payable on presentation. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

It is our policy to keep records related to this engagement for seven years. However, Croce, Sanguinetti, & Vander Veen, Inc. does not keep any original client records, so we will return those to you at the completion of the services rendered under this engagement. When records are returned to you, it is your responsibility to retain and protect your records for possible future use, including potential examination by government or regulatory agencies. By your signature below, you acknowledge and agree that upon the expiration of the seven-year period, Croce, Sanguinetti, & Vander Veen, Inc. shall be free to destroy our records related to this engagement.

Should any litigation or adverse action (such as audits by outside organizations and/or threatened litigation, etc.) by third parties arise against **Waterloo Morada Rural County Fire Protection District** or its officers subsequent to this engagement, which results in the subpoena of documents from Croce, Sanguinetti, & Vander Veen, Inc. and/or requires additional assistance from us to provide information, depositions, or testimony, **Waterloo Morada Rural County Fire Protection District** hereby agrees to compensate Croce, Sanguinetti, & Vander Veen, Inc. (at our standard hourly rates then in effect) for additional time charges and other costs (copies, travel, etc.) and to indemnify us for any attorney's fees to represent Croce, Sanguinetti, & Vander Veen, Inc.

If any dispute arises among the parties hereto, the parties agree to first try in good faith to settle the dispute by mediation administered by the American Arbitration Association or other organization under its applicable rules for professional accounting and related services disputes before resorting to litigation. The costs of any mediation proceeding shall be shared equally by all parties.

You agree to hold us harmless and to release, indemnify, and defend us from any liability or costs, including attorney's fees, resulting from management's knowing misrepresentations to us.

We appreciate the opportunity to be of service to **Waterloo Morada Rural County Fire Protection District** and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign where indicated and return it to us. A copy of this engagement letter is enclosed for your files.

Very truly yours,

Croce, Sanguinetti, & Vander Veen, Inc.

CROCE, SANGUINETTI, & VANDER VEEN, INC.
Certified Public Accountants

RESPONSE:

This letter correctly sets forth the understanding of **Waterloo Morada Rural County Fire Protection District.**

Chief signature: ______________________________

Title: ______________________________

Date: ______________________________

COPY

Director signature: ______________________________

Title: ______________________________

Date: ______________________________

10.2

SAN JOAQUIN COUNTY SPECIAL ASSESSMENT CHARGE AGREEMENT WITH
WATERLOO MORADA RURAL COUNTY FIRE PROTECTION DISTRICT

DATE: **August 5, 2026**

PARTIES:

COUNTY: COUNTY OF SAN JOAQUIN
Auditor -Controller
44 North San Joaquin Street
Suite 550
Stockton, CA 95202

DISTRICT: **WATERLOO MORADA RURAL COUNTY FIRE PROTECTION DISTRICT**
6925 E. FOPPIANO LANE
STOCKTON, CA 95212
FIRE CHIEF ERIC WALDER

AGREEMENT:

The County and the above-mentioned District agree as follows:

Pursuant to Government Code Section 29304, the District agrees to pay the County one percent (1%) of the assessment amount levied or three dollars ($3.00) per each assessment on a parcel, whichever is less, for the collection of special assessments or special assessment taxes.

IN WITNESS WHEREOF the parties have executed this agreement the year and date first written above.

COUNTY OF SAN JOAQUIN

By Jerome C. Wilverding
Jerome C. Wilverding
Auditor -Controller

"COUNTY"

WATERLOO MORADA RURAL COUNTY FIRE PROTECTION DISTRICT

By ______________________

Ryan Gresham

Title Board Vice President

"DISTRICT"

DA Fee Agreement

10.3

WATERLOO MORADA FIRE DISTRICT

6925 E Foppiano Lane
Stockton, CA 95212
(209) 931-3107

CERTIFICATION OF ASSESSMENT

The **WATERLOO MORADA RURAL COUNTY FIRE PROTECTION DISTRICT** hereby certifies that the special assessment(s), fee(s) or charge(s) listed below to be placed on the 2026-2027 Secured Property Tax bill by the **WATERLOO MORADA RURAL COUNTY FIRE PROTECTION DISTRICT** meets the requirements of Proposition 218 that added Articles XIIIC and XIIID to the California State Constitution.

Ryan Gresham
Vice President of the Board
Waterloo Morada Fire District

Date

2026-2027 Special Assessments 1986 (56701) and/or Fixed Charges
2026-2027 Special Assessment Measure N (56702) and / or Fixed Charges

10.3

WATERLOO MORADA FIRE DISTRICT

6925 E Foppiano Lane
Stockton, CA 95212
(209) 931-3107

August 5, 2026

San Joaquin County Auditor Controller
Jeffery Woltkamp, CPA
44 North San Joaquin Street Suite 550
Stockton, CA 95202

Re: 1986 Special Assessment

Please set the following rates for the 2026-2027 Override Tax.

Residential Dwelling:	3 cents per square foot
Commercial Residential:	4 cents per square foot
Commercial:	6 cents per square foot
Industry:	6 cents per square foot
Vacant Residential Lots:	$ 12.00 per fiscal year
Vacant Commercial Lots:	$ 35.00 per fiscal year
Vacant Industrial Lots:	
1. .01 acre to 10 acres	$ 50.00 per fiscal year
2. 10.01 acres to 20 acres	$ 75.00 per fiscal year
3. 20.01 acres or greater	$125.00 per fiscal year
Gas Wells:	$ 25.00 per fiscal year
State Board of Equalization:	$ 10.00 per acre unit per fiscal year *i.e.
Mobile Home Residential Lots:	$ 20.00 per fiscal year

* Each lot shall be rounded up to the next even acre; 1.01 acres equal 2 acres, 2.65 acres equal 3 acres, etc.

Thank You,

Ryan Gresham – Board Vice President
Waterloo Morada Fire District

WATERLOO MORADA FIRE DISTRICT
6925 E Foppiano Lane
Stockton, CA 95212
(209) 931-3107

August 5, 2026

San Joaquin County Auditor Controller
Jeffery Woltkamp, CPA
44 North San Joaquin Street Suite 550
Stockton, CA 95202

Re: Special Assessment (Measure N 2019)

Please set the following rates for the 2026-2027 Override Tax.
Levied at the rate listed below:

Residential Dwelling:	$0.07 cents per square feet of bldg. area
Commercial Residential:	$0.07 cents per square feet of bldg. area
Commercial, Industrial	$0.10 per square feet of bldg. area
Vacant Residential, parking lot, agricultural	$12.00 per parcel
Vacant Commercial	$35.00 per parcel
Vacant Industrial *	
1 . 0.01 acre to 10 acres	$50.00 per parcel
2 . 10.01 acres to 20 acres	$75.00 per parcel
3 . 20.01 acres or greater	$125.00 per parcel
Gas Wells:	$25.00 per component
State Board of Equalization *	$10.00 per acre unit
Mobile Home Residential Lots	$20.00 per parcel

* Each lot shall be rounded up to the next even acre; 1.01 acres equal 2 acres, 2.65 acres equal 3 acres, etc..

Thank You,

____

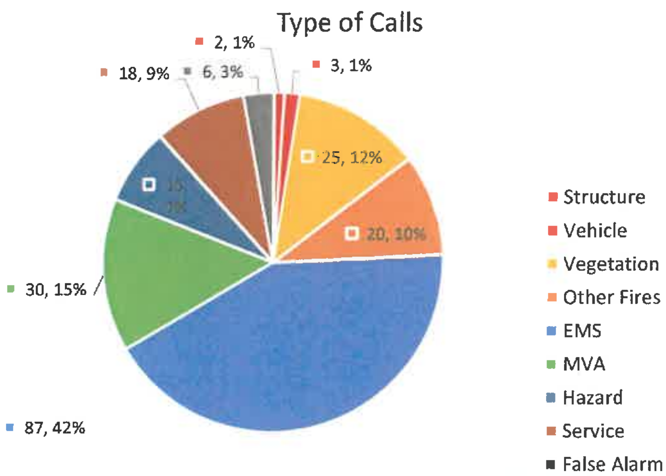
Ryan Gresham Board Vice President
Waterloo Morada Fire District

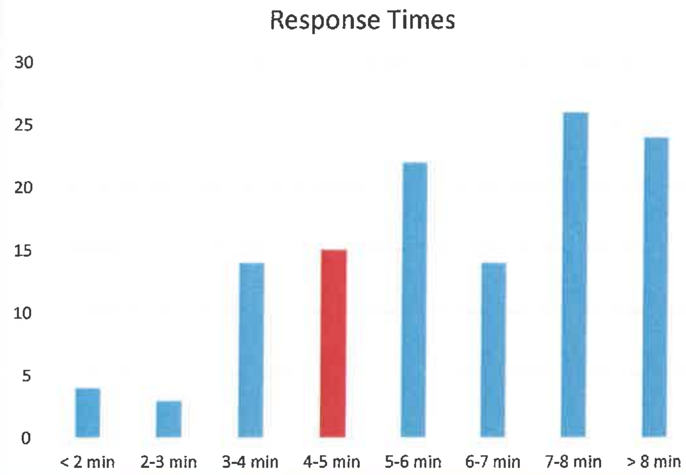
11.1

WATERLOO MORADA FIRE DISTRICT
MONTHLY ACTIVITY REPORT

June
2026

EMERGENCY OPERATIONS





Incidents		Month	YTD
	Total Calls:	206	1331
Station	Incidents	% Per Station	
1	104	50.5%	
2	102	49.5%	

Emergency Response - Code 3 Calls Only

Station	Incidents	Avg Resp Time	Total Inc
1	71	6:23	34%
2	52	5:43	25%
	Avg. Both Sta.	6:03	

Prevention		Month	YTD
Business Inspections			99
Fire Permits Issued			59
Public Education			7
	Children		750
	Adults		275

Dollar Loss	Monthly	YTD
Property	?	#VALUE!
Contents	?	#VALUE!

Training	
Month	288
YTD	1855

Response by Shift	
A	52
B	68
C	86

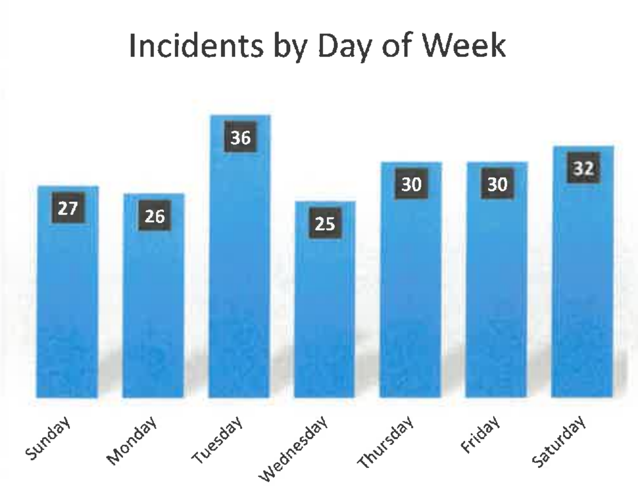
Response by Unit

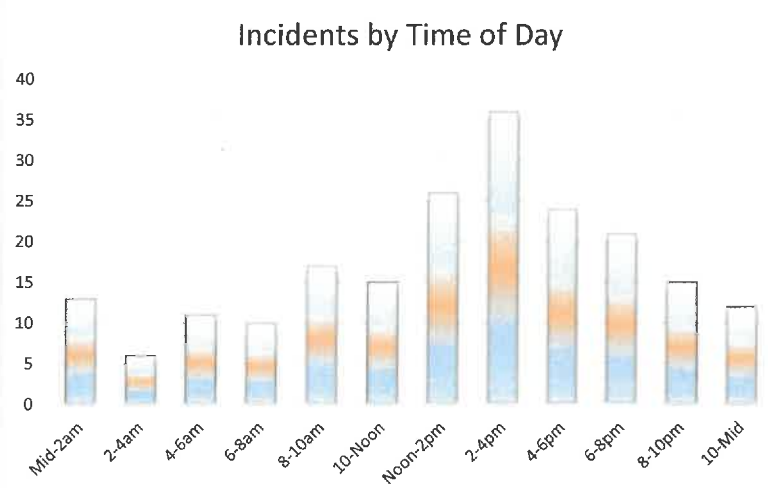
E15-1	E15-2	E15-3	E15-4	BR15-1	WT15-1	BC15	CH151	OES4122	Total
92	84	1	26	2	4	35	1	22	267

Stacked Calls	This Month	YTD
Incidents	54	182
Percentage	26%	14%

Aid Given/Received	This Month	YTD
Given	36	221
Received	30	131

Homeless Related	
Month	?
YTD	#VALUE!
	######





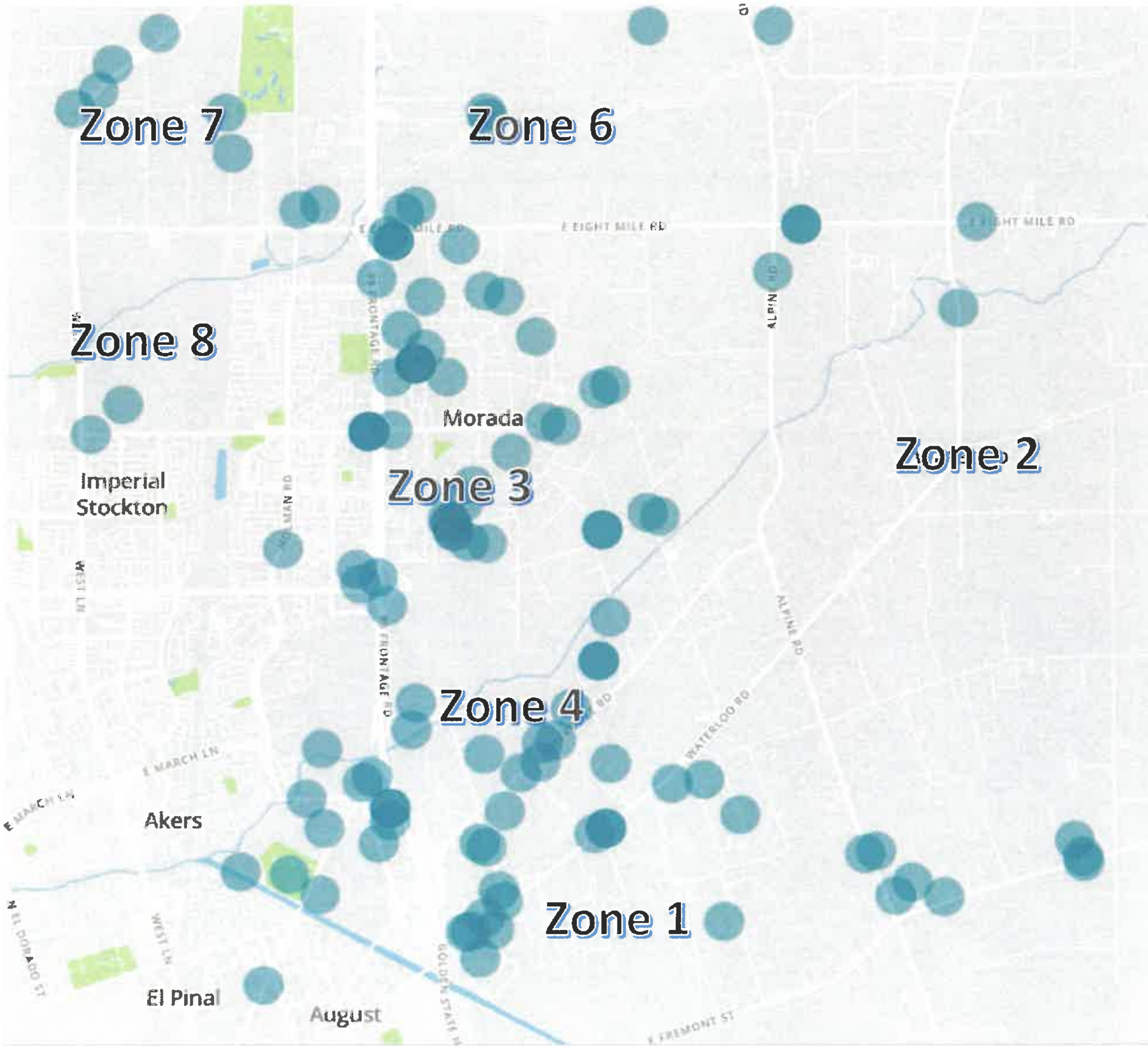
Data collected during calendar year

Our Community... Our Priority

11.1

WATERLOO MORADA FIRE DISTRICT
MONTHLY ACTIVITY REPORT

June
2026



Incident Density Map

Zone 1	18
Zone 2	13
Zone 3	51
Zone 4	51
Zone 6	15
Zone 7	20
Zone 8	1

Aid Given	
Mokelumne	9
Stockton	8
Woodbridge	5
Lodi	5
Liberty	6
South County	1
French Camp	1
Collegeville	1

Aid Received	
Woodbridge	10
Stockton	10
Linden	4
Mokelumne	1
Lodi	1
Farmington	1
Collegeville	1
Clements	2