



WATERLOO MORADA FIRE DISTRICT BOARD OF DIRECTORS

December 4, 2024, Regular Board Meeting @ 7:00 pm
6925 E. Foppiano Lane, Stockton, CA 95212
(209) 931-3107

AGENDA

1. CALL TO ORDER - ROLL CALL
 - 1.1. Notice of meeting recorded.
2. PLEDGE OF ALLEGIANCE:
3. PRESENTATIONS:
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 taking action on these items. 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: Government Code Section 54954.2(b)2
6. CORRESPONDENCE
 - 6.1 Letter from Smith Valley Fire Protection District
7. APPROVAL OF MINUTES:
 - 7.1. Board Meeting – November 6, 2024, Approval/Action
8. FINANCIAL REPORTS:
 - 8.1. Unpaid Bills by Vendor and Requisition # 6 Approval / Action
 - 8.2. Monthly Summary Report – Review / Discussion
9. OLD BUSINESS:
 - 9.1. Station 2 Update –Discussion / Action
 - 9.2. District Tax Assessments- Discussion / Action
 - 9.3. Final Measure N Report – Discussion / Action
10. NEW BUSINESS:
 - 10.1 Letter of Engagement – Croce, Sanguinetti, & Vander Veen- Discussion/Action
 - 10.2 24/25 Budget Revision – Reserve Engine – Discussion/Action
 - 10.3 Oakmoore Golf Course – Discussion/Action
11. REPORTS:
 - 11.1. Member Reports:
 - 11.2. Chief Report
 - 11.3. Finance Committee:

(Board Members Ryan Gresham, Ken Vogel, Public Member Ryan Haggerty, Fire Administration, Board President Clay Titus, Alternate
12. CLOSED SESSION:
13. FUTURE AGENDA ITEMS/MEETINGS
 - 13.1 Directors Open Discussion
14. ADJOURNMENT:

Our Community...Our Priority

6.1



SMITH VALLEY FIRE PROTECTION DISTRICT

1 HARDIE LANE • SMITH, NEVADA 89430 • (775) 465-2577(TTY 711) • (775) 465-2255 FAX

November 14, 2024

MATTHEW A. NIGHTINGALE
FIRE CHIEF

BOARD OF DIRECTORS
LAWRENCE THOMPSON
PRESIDENT
TIM HUNT
VICE PRESIDENT
JOSEPH DELUCCHI
JUSTIN GENEY
COLE VLOT

Dear Eric Walder,

On behalf of the entire membership at Smith Valley Fire Protection District, I want to extend our sincerest thanks and appreciation to you and the Waterloo-Morada Fire Protection District for your generous donation of the hand-held radios. Your contribution plays a crucial role in enhancing the safety and effectiveness of our training programs and overall operations.

These radios will be invaluable during our training sessions and will be put to great use by our Explorer Program, which prepares future firefighters. They will also be of use for new members learning the ropes of radio communications.

Your donation not only strengthens our department but also demonstrates your commitment to the well-being of our community. We are deeply grateful for considering us as the radios will help us maintain a strong, reliable, and safe firefighting team. Once again, thank you for your generosity. We look forward to keeping you informed of the positive impact your contribution will have on our department.

Sincerely,

Matthew A. Nightingale
District Fire Chief
Smith Valley Fire Protection District

FIRE • RESCUE • EMS

AN EQUAL OPPORTUNITY PROVIDER AND EMPLOYER



7.1

**WATERLOO MORADA FIRE DISTRICT
BOARD OF DIRECTORS
November 6, 2024, Regular Board Meeting @ 7:00 pm
6925 E. Foppiano Lane, Stockton, CA 95212**

Minutes

1. CALL TO ORDER at 7:00 pm
ROLL CALL: Clay Titus, Ryan Gresham, John Baker, Ralph Lucchetti, and Ken Vogel
ABSENT:
ALSO PRESENT: Chief Walder, Admin Secretary Yolanda Palermo, B.C. Byous, and B.C. Harper.
11.1 Notice of meeting recorded.
2. PLEDGE OF ALLEGIANCE: B.C. Byous
3. PRESENTATIONS: None
4. IN THE MATTER OF PUBLIC DISCUSSION:
This time is provided for the public to address the Board of Directors on items not on the agenda. State Law prohibits the Board of Directors from taking action on these items. 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)
5.1 Add Agenda items: 6.5 and 6.6
6. CORRESPONDENCE:
 - 6.1 SJCCD PA-2400259 (C, PreApp) – Agricultural and construction materials waste recycling Facility with retail sales and outdoor storage.
 - 6.2 SJCCD PA-2400303 (A) – Truck parking and repair facility.
 - 6.3 SJCCD PA-2400231 (Z) – This project is deemed complete for processing on August 13, 2024.
 - 6.4 Registrar of Voters – Resolution adopted by San Joaquin County Board of Supervisors, Candidate Certificate of Appointment. Appointed to 4-year terms: John Baker and Clay Titus.
 - 6.5 Letter from Gruber Family Band, donation received in the amount of \$455.
 - 6.6 Thank you card from the Emmett family, for the support the district showed at the celebration of life for former employee Eric Emmett.
7. APPROVAL OF MINUTES:
 - 7.1 Regular Board Meeting held on October 6, 2024, Motion to approve minutes by Ryan Gresham
Second: John Baker
Motion approved: Ayes:5, Noes: 0, Absent: 0
8. FINANCIAL REPORTS:
 - 8.1 Unpaid Bills by Vendor and Requisition # 5, Motion to approve Ryan Gresham
Second: Ken Vogel
Motion approved: Ayes:5, Noes: 0, Absent: 0
 - 8.2 Monthly Budget Report - Review
9. OLD BUSINESS:
 - 9.1 Station 2 Update: Remodel Contractor has done his 3rd submittal to SJCCD.
A email was sent to Joe Murphy regarding classroom building, awaiting SJCCD.

10. NEW BUSINESS:

- 10.1 New OES Engine 4122 Agreement – Motion made by John Baker to purchase 2006 OES Engine 4122 in the amount of \$40,000 and to spend up to \$25,000 on this Engine to make it a part of WMFD Fleet.
Second: Ken Vogel
Motion approved: Ayes:5, Noes: 0, Absent: 0
- 10.2 District Tax Assessment – Discussion
- 10.3 The District Website will need to meet all DOJ compliance requirements.
- 10.4 Draft Measure N Annual Report – Chief will bring back for final approval at the December Board Meeting.

11. REPORTS:

- 11.1 Member Reports: Monthly Activity Report for September 2024, Total Calls240, YTD 2127
- 11.2 Chief Report:
 - Significant Calls: Strike Team Deployment to Ventura Mountain Fire
 - Training: North Fire Agency Division C, Cal Chiefs Conference and 4x4 Training.
 - Facilities: Station 2 Site Plan and Email from Joe Murphy.
 - Pub Ed/Events: Crews attended Coffee and Cars at harvest Bible Church.
 - Administration: Chief attended Firescope Board Meeting, Engineer Frank Trent has successfully completed Captain testing and will be promoted. Engineers’ promotion will be offered to number 1 on the list.
Celebration of Life Chief Crosby, PG&E held a walk through at McDonald Island and disaster drill.

12. CLOSED SESSION:

13. FUTURE AGENDA ITEMS/MEETINGS:

- 13.1 Directors Open Discussion

14. MEETING ADJOURNED AT: 8:21 pm

Board of Director
Waterloo Morada Fire District

11:37 AM
12/03/24

Waterloo Morada Rural County Fire Protection District

Unpaid Bills by Vendor

All Transactions

| Type | Date | Num | Due Date | Open Balance |
|---|------------|---------------------|-----------------------|--------------|
| Airgas NCN | | | | |
| Bill | 11/25/2024 | 9155686150 | 12/2/2024 | 175.48 |
| Total Airgas NCN | | | | 175.48 |
| Akerland Technology Solutions | | | | |
| Bill | 12/2/2024 | | 12/2/2024 | 610.00 |
| Total Akerland Technology Solutions | | | | 610.00 |
| Alhambra | | | | |
| Bill | 12/2/2024 | | 12/2/2024 | 380.16 |
| Total Alhambra | | | | 380.16 |
| AT&T - CALNET 3 | | | | |
| Bill | 12/2/2024 | 9391062550 | 12/2/2024 | 140.17 |
| Total AT&T - CALNET 3 | | | | 140.17 |
| AT&T Regular | | | | |
| Bill | 12/3/2024 | 20993104147139 | 12/3/2024 | 88.21 |
| Total AT&T Regular | | | | 88.21 |
| Brannon Tire | | | | |
| Bill | 12/2/2024 | 20398519 | 12/2/2024 <i>G-15</i> | 1,882.52 |
| Bill | 12/2/2024 | 20398742 | 12/2/2024 <i>15-2</i> | 378.69 |
| Bill | 11/25/2024 | 20396920 | 12/2/2024 <i>15-1</i> | 56.45 |
| Total Brannon Tire | | | | 2,317.66 |
| California Waste Recovery Systems | | | | |
| Bill | 12/2/2024 | 01-0004746-3 | 12/2/2024 | 301.98 |
| Total California Waste Recovery Systems | | | | 301.98 |
| California Waste Recovery* | | | | |
| Bill | 12/2/2024 | 01-0040982-0 | 12/2/2024 | 282.55 |
| Total California Waste Recovery* | | | | 282.55 |
| Co.Occupational Medical Partners | | | | |
| Bill | 12/2/2024 | WTRMRDAFD | 12/2/2024 | 330.00 |
| Total Co.Occupational Medical Partners | | | | 330.00 |
| Comcast | | | | |
| Bill | 12/2/2024 | 8155 60 068 0452938 | 12/3/2024 | 161.63 |
| Total Comcast | | | | 161.63 |
| CSV CPA | | | | |
| Bill | 12/2/2024 | | 12/2/2024 | 600.00 |
| Total CSV CPA | | | | 600.00 |
| DeLage Landen Financial Services, Inc. | | | | |
| Bill | 11/25/2024 | 588835856 | 12/2/2024 | 107.10 |
| Total DeLage Landen Financial Services, Inc. | | | | 107.10 |
| Diesel Performance, Inc. | | | | |
| Bill | 12/3/2024 | 101659 | 12/3/2024 | 1,207.14 |
| Total Diesel Performance, Inc. | | | | 1,207.14 |
| Fire Risk Management Services-FRMS | | | | |
| Bill | 12/2/2024 | FRMS00277 | 12/2/2024 | 61,331.25 |
| Total Fire Risk Management Services-FRMS | | | | 61,331.25 |
| Firefighters of San Joaquin / Local 1243 | | | | |
| Bill | 11/26/2024 | November | 12/2/2024 | 969.36 |
| Total Firefighters of San Joaquin / Local 1243 | | | | 969.36 |
| Hi-Tech Emergency Vehicle Service, Inc. | | | | |
| Bill | 12/2/2024 | 180400 | 12/2/2024 | 1,081.79 |
| Total Hi-Tech Emergency Vehicle Service, Inc. | | | | 1,081.79 |

Waterloo Morada Fire District
 6925 E. Foppiano Lane
 Stockton, CA 95212
 209 931-3107
 Chief Eric Walder
 ypalermo@wmfire.org

| PAYABLE | ADDRESS | FUND ACCT | AMOUNT | CHECK | DESCRIPTION |
|----------------------|-----------------------|------------------|---------------------|-------|----------------------------|
| Waterloo Morada Fire | 6925 E. Foppiano Lane | 49701-6238000000 | \$105,464.42 | | General Expenditures |
| Protection District | Stockton, CA 95212 | | | | Unpaid Bills Detail Report |
| Total : 49701 | | | | | |
| Waterloo Morada Fire | 6925 E. Foppiano Lane | 49701-6238000000 | \$70,211.74 | | General Expenditures |
| Protection District | Stockton, CA 95212 | | | | Bills Pd. Prior to Meeting |
| Total: 49701 | | TOTAL | \$175,676.16 | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

Approved: _____

Approved: _____

email to :

- clo@sigov.org
- jpramos@sigov.org
- ranorman@sigov.org

A/P Prior to Meeting

Waterloo Morada Rural County Fire Protection District

12/3/2024 11:49 AM

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

From 11/06/2024 through 12/03/2024

Sorted by: Date, Type, Number/Ref

| Date | Number | Payee | Account | Memo | Payment | C | Deposit | Balance |
|------------|--------|--------------------------|--------------------------|--------------------|-----------|---|-----------|-----------|
| 11/06/2024 | 8839 | California Choice | 2000 · *Accounts Paya... | Group 45982 D... | 24,407.27 | | | 43,136.98 |
| 11/06/2024 | 8840 | Co.Occupational Me... | 2000 · *Accounts Paya... | | 150.00 | | | 42,986.98 |
| 11/06/2024 | 8841 | L.N. Curtis & Sons | 2000 · *Accounts Paya... | 1562 | 1,901.93 | | | 41,085.05 |
| 11/06/2024 | | | Unrestricted-Undesign... | Funds Transfer ... | | | 44,192.33 | 85,277.38 |
| 11/06/2024 | | | Unrestricted-Undesign... | Funds Transfer... | | | 8,727.28 | 94,004.66 |
| 11/12/2024 | 8842 | Business Office Syst... | 2000 · *Accounts Paya... | C001345 | 92.27 | | | 93,912.39 |
| 11/12/2024 | 8843 | Comcast | 2000 · *Accounts Paya... | 815560068045... | 280.31 | | | 93,632.08 |
| 11/12/2024 | 8844 | Pacific Gas & Electri... | 2000 · *Accounts Paya... | 8928861230-5 | 197.76 | | | 93,434.32 |
| 11/12/2024 | 8845 | Pathian Administrators | 2000 · *Accounts Paya... | 210121 | 194.20 | | | 93,240.12 |
| 11/12/2024 | 8846 | Streamline | 2000 · *Accounts Paya... | 38558585-0001 | 2,988.00 | | | 90,252.12 |
| 11/18/2024 | 8847 | Governor's Office of ... | 2000 · *Accounts Paya... | ID # 44KFT42... | 40,000.00 | | | 50,252.12 |

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0 * *

24,407.27 +

150.00 +

1,901.93 +

92.27 +

280.31 +

197.76 +

194.20 +

2,988.00 -

40,000.00 +

009

70,211.74 *

| BUDGET YEAR LEFT | | 57.53% | TODAYS DATE | | 12/3/2024 | | | |
|---------------------------------------|---|-----------------------|---------------------|------------------------|------------------------|-----------------------------|----------------------------------|-----------------------|
| GENERAL REVENUE ACCOUNTS | | 2024/25 Budget Amount | 23/24 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 | \$2,158,988 | \$15,412 | | | \$0 | \$0 | 0.00% |
| 4100200070 | PROPERTY TAX-SECURED-SB813 | \$92,925 | \$27,044 | | | \$0 | \$0 | 0.00% |
| 4101000000 | PROPERTY TAX-UNSECURED | \$123,156 | \$528 | | | \$0 | \$0 | 0.00% |
| 4101000007 | PROPERTY TAX-UNSECURED-SB813 | \$3,300 | \$2,274.94 | | | \$0 | \$0 | 0.00% |
| 4101000020 | PROPERTY TAX-SB813-PRIOR | \$241 | \$1,107 | | | \$0 | \$0 | 0.00% |
| 4101000030 | PROPERTY TAX-UNSECURED-PRIOR | \$2,497 | \$1,938 | | | \$0 | \$0 | 0.00% |
| 4505500000 | ST-HOMEOWNER PROPERTY TAX | \$6,546 | | | | \$0 | \$0 | 0.00% |
| 4605110000 | SPECIAL ASSESSMENTS-1986 | \$842,204 | \$8,575 | | | \$0 | \$0 | 0.00% |
| 56702 | SPECIAL ASSESSMENTS-2019 (Measure N) | \$1,633,697 | \$12,963 | | | \$0 | \$0 | 0.00% |
| | SAFER GRANT REVENUES | \$371,407 | | \$203,850 | | \$203,850 | \$203,850 | 54.89% |
| | PROP 172 REVENUE | \$94,972 | | \$94,972 | | \$94,972 | \$94,972 | 100.00% |
| | EMPLOYEE DEDUCTION (Association Dues) | \$18,955 | | | | | | 0.00% |
| | OES Revenue Current Year (Board Approved) | \$25,000 | | | | | | |
| TOTAL GENERAL REVENUES | | \$5,373,888 | \$69,840 | | | | | |
| Total Revenue Rec'd to Date \$ | | | | \$203,850 | \$0 | \$203,850 | \$203,850 | |

| 2023/24 RESTRICTED REVENUE ACCOUNTS (Estimated) | | 2024/25 Budget Amount | 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 | \$5,177 | \$2,207 | | \$2,207 | \$2,970 | 42.63% |
| | ESTIMATED OES Reimbursement Minus OT | \$200,000 | \$419,650 | | \$419,650 | -\$219,650 | 209.82% |
| | Prevention Fees | \$54,013 | \$20,261 | | \$20,261 | \$33,752 | 37.51% |
| | Fire Recovery Fees | \$16,520 | \$3,074 | | \$3,074 | \$13,446 | 18.61% |
| TOTAL ESTIMATED RESTRICTED REVENUE | | \$275,710 | \$445,191 | \$0 | | | |
| Total Revenue Rec'd to Date \$ | | | | \$445,191.10 | | | |

| EXPENDITURES- Personnel | | 2024/25 Budget Amount | 2024/25 Restricted Budget/Operating Reserve | Total Budget | Expense Paid to Date | Remaining Budget to Date | % of Budget Remaining |
|-------------------------|---|-----------------------|---|--------------------|----------------------|--------------------------|-----------------------|
| 510 | SALARIES - REGULAR/A13-15, A2Q | \$1,855,601 | | \$1,855,601 | \$720,151 | \$1,135,450 | 61.19% |
| 512 | SALARIES - OVERTIME- FLSA-ATO | \$371,624 | | \$371,624 | \$210,154 | \$161,470 | 43.45% |
| 515 | SALARIES - EXTRA HELP - PART TIME | \$53,517 | | \$53,517 | \$22,618 | \$30,899 | 57.74% |
| SJCERA | RETIREMENT - EMPLOYER SHARE | \$1,673,013 | | \$1,673,013 | \$604,047 | \$1,068,966 | 63.89% |
| SJCO | SALARIES MEDICARE | \$30,000 | | \$30,000 | \$13,019 | \$16,981 | 56.60% |
| SJCO | SOCIAL SECURITY - EXTRA HELP - OASDI | \$3,225 | | \$3,225 | \$1,019 | \$2,206 | 68.41% |
| SJCO | MEDICARE EXTRA HELP | \$754 | | \$754 | \$236 | \$518 | 68.41% |
| SJCO | OTHER EMPLOYEE BENEFIT - UNIFORMS-CLASS A | \$22,000 | | \$22,000 | \$0 | \$22,000 | 100.00% |
| SJCO | EMPLOYEE BENEFIT UNION DUES AND ASSN.DUES | \$18,582 | | \$18,582 | -\$1,429 | \$20,011 | 107.69% |
| 530 | INSURANCE - MEDICAL-VISION-OPT OUT | \$299,340 | | \$299,340 | \$81,127 | \$218,213 | 72.90% |
| 532 | INSURANCE - DENTAL | \$14,605 | | \$14,605 | \$5,449 | \$9,156 | 62.69% |
| 535 | INSURANCE - WORKER'S COMP | \$240,216 | | \$240,216 | \$112,003 | \$128,213 | 53.37% |
| 536 | DIRECTORS FEES | \$4,500 | | \$4,500 | \$1,600 | \$2,900 | 64.44% |
| 6010100000 | UNEMPLOYMENT COMP INSURANCE | \$1,000 | | \$1,000 | \$0 | \$1,000 | 100.00% |
| 533 | SICK LEAVE /POST RETIREMENT | | | | | | |
| TOTAL PERSONNEL | | \$4,587,977 | | \$4,587,977 | \$1,769,995 | \$2,817,982 | 61.42% |

| VEHICLE & EQUIPMENT | | 2024/25 Budget Amount | 2024/25 Restricted Budget/Operating Reserve | Total Budget | Expense Paid to Date | Remaining Budget to Date | % of Budget Remaining |
|---------------------|--|-----------------------|---|--------------|----------------------|--------------------------|-----------------------|
| 541 | APPARATUS REPLACEMENT PROGRAM/PAYMENT | \$84,995 | \$95,808 | \$180,803 | \$155,803.08 | \$25,000 | 13.83% |
| 542 | FUEL | \$80,000 | | \$80,000 | \$22,966.92 | \$57,033 | 61.72% |
| 546 | FF TOOLS/EXTRICATION EQUIPT/GAS EQUIPT | \$8,975 | \$10,500 | \$19,475 | \$2,210.02 | \$17,265 | 88.65% |
| 547 | RADIOS | \$6,600 | | \$6,600 | \$4,646.13 | \$1,953.87 | 70.40% |
| 549 | SCBA | \$12,400 | | \$12,400 | \$1,901.93 | \$10,498.07 | 84.66% |
| 550 | HOSE & NOZZLES | \$4,200 | | \$4,200 | \$951.03 | \$3,248.97 | 77.36% |
| 552 | EQUIPT ANNUAL MAINTENANCE | \$6,200 | | \$6,200 | \$0.00 | \$6,200 | 100.00% |
| 553 | VEHICLE MAINTENANCE | \$19,442 | \$48,369 | \$67,811 | \$28,246.61 | \$39,564.39 | 58.35% |

| | | | | | | | |
|--|-------------------------------|------------------|--|---------------------|-----------------------------|---------------------------------|------------------------------|
| TOTAL VEHICLE & MAINTENANCE | | \$202,812 | \$154,677 | \$341,989 | \$216,726 | \$312,584 | 91.40% |
| BUILDINGS & GROUNDS | | GENERAL | 2024/25 Restricted Budget/Operating Reserve | Total Budget | Expense Paid to Date | Remaining Budget to Date | % of Budget Remaining |
| 561 | BUILDING MAINTENANCE | \$23,027 | | \$23,027 | \$11,896 | \$11,131 | 48.34% |
| 562 | REPAIR OFFICE/LIVING QUARTERS | \$2,500 | | \$2,500 | \$182 | \$2,318 | 92.70% |
| 564 | FURNITURE | \$17,900 | | \$17,900 | \$0 | \$17,900 | 100.00% |
| 570 | STATION 2 RESIDENCE UPDATE | \$63,876 | \$231,000 | \$294,876 | \$31,939 | \$262,937 | 89.17% |
| | STATION 2 TRAINING GROUNDS | | \$150,000 | \$150,000 | | \$150,000 | 100.00% |
| TOTAL BUILDINGS & GROUNDS | | \$107,303 | \$381,000 | \$488,303 | \$44,018 | \$444,285 | 90.99% |

| | | | | | | | |
|-----------------------|------------------------------|-----------------|--|---------------------|-----------------------------|---------------------------------|------------------------------|
| SUPPLIES | | GENERAL | 2024/25 Restricted Budget/Operating Reserve | Total Budget | Expense Paid to Date | Remaining Budget to Date | % of Budget Remaining |
| 601 | OFFICE EQUIPMENT | \$1,500 | | \$1,500 | \$0 | \$1,500 | 100.00% |
| 602 | COMPUTER EQUIPMENT | \$5,800 | | \$5,800 | \$338 | \$5,462 | 94.18% |
| 603 | ANNUAL CONTRACT SERVICES | \$36,650 | | \$36,650 | \$15,187 | \$21,463 | 58.56% |
| 606 | OFFICE SUPPLIES | \$4,000 | | \$4,000 | \$1,044 | \$2,956 | 73.90% |
| 607 | POSTAGE | \$1,326 | | \$1,326 | \$32 | \$1,294 | 97.61% |
| 608 | STATION SUPPLIES-CLEAN/MAINT | \$8,000 | | \$8,000 | \$2,039 | \$5,961 | 74.51% |
| 616 | CLOTHING - SAFETY/BOOTS | \$9,201 | \$43,799 | \$53,000 | \$8,081.02 | \$44,919 | 84.75% |
| 618 | MEDICAL SUPPLIES | \$11,758 | \$2,844 | \$14,600 | \$3,604 | \$10,996 | 75.32% |
| 633 | MEETING/TRAVEL SUPPLIES | \$15,500 | | \$15,500 | \$5,055 | \$10,445 | 67.39% |
| 635 | FIREFIGHTING FOAM | \$6,000 | | \$6,000 | \$2,013 | \$3,987 | 66.45% |
| TOTAL SUPPLIES | | \$99,733 | \$46,643 | \$146,376 | \$37,393 | \$108,983 | 74.45% |

| | | | | | | | |
|---------------------------|--|--------------------|--|---------------------|-----------------------------|---------------------------------|------------------------------|
| 650 | SERVICES | GENERAL | 2024/25 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 | \$51,500 | | \$51,500 | \$25,537 | \$25,963 | 50.41% |
| 652 | INSURANCE - CASUALTY | \$74,823 | | \$74,823 | \$74,823 | \$0 | 0.00% |
| 654 | SJ CO. AUDITOR - PAYROLL | \$4,500 | | \$4,500 | \$0 | \$4,500 | 100.00% |
| 655 | ANNUAL AUDIT | \$17,600 | | \$17,600 | | \$17,600 | 100.00% |
| 658 | SJ CO. TAX ADMINISTRATION CHARGE | \$38,000 | | \$38,000 | | \$38,000 | 100.00% |
| 656-1 | SJ CO. AUDITOR DIRECT ASSESSMENT CHARGE | \$27,800 | | \$27,800 | \$700 | \$27,100 | 97.48% |
| 657 | DISPATCHING | \$75,000 | | \$75,000 | \$40,306 | \$34,694 | 46.26% |
| 658 | COMPUTER SUPPORT | \$13,620 | | \$13,620 | \$3,263 | \$10,357 | 76.04% |
| 665 | PHYSICAL EXAMS/EMT RECERT | \$7,000 | | \$7,000 | \$1,854 | \$5,146 | 73.51% |
| 670 | FIRE PREVENTION/PUBLIC EDUCATION | \$0 | \$7,370 | \$7,370 | \$0 | \$7,370 | 100.00% |
| 675 | EMPLOYEE TRAINING | \$3,980 | \$16,520 | \$20,500 | \$53 | \$20,447 | 99.74% |
| 676 | ELECTIONS | \$500 | | \$500 | \$0 | \$500 | 100.00% |
| 677 | PROFESSIONAL | \$32,000 | | \$32,000 | \$15,311 | \$16,689 | 52.15% |
| 678 | ATTORNEY'S FEES | \$9,000 | | \$9,000 | \$0 | \$9,000 | 100.00% |
| 679 | PUBLICATIONS & LEGAL NOTICES | \$2,000 | | \$2,000 | \$0 | \$2,000 | 100.00% |
| 679-1 | CONFERENCE/MEMBERSHIPS | \$18,175 | | \$18,175 | \$9,295 | \$8,880 | 48.86% |
| 680 | EMPLOYEE MILEAGE REIMBURSEMENT | \$500 | | \$500 | \$0 | \$500 | 100.00% |
| TOTAL SERVICES | | \$375,998 | \$23,890 | \$399,888 | \$171,143 | \$228,745 | 57.20% |
| TOTAL EXPENDITURES | | \$5,373,823 | \$606,210 | \$5,964,533 | \$2,239,274 | \$3,912,580 | 65.60% |

| BALANCE SHEET | | LAST MONTH | CURRENT | CHANGE |
|---------------|---|--------------|--------------|------------|
| 100 | SJ COUNTY - GENERAL ACCOUNT | -\$1,229,823 | -\$1,380,407 | -\$150,584 |
| 101 | F&M GENERAL OPERATING FUNDS | \$120,462 | \$120,464 | \$2 |
| 103 | SJ COUNTY OPERATING RESERVE (Mitigation Fees) | \$8,055 | \$8,128 | \$73 |
| 106 | F&M OPERATING RESERVE FUNDS | \$719,765 | \$719,765 | \$0 |

| LONG TERM LIABILITY | BEG. BALANCE | LIABILITY PAID | BALANCE | PAYOFF DATE |
|-------------------------|--------------|----------------|-----------|-------------|
| STATION 2 PROPERTY | \$538,250 | \$213,064 | \$323,186 | 06/05/2030 |
| 2018 TYPE 1 (HI TECH) | \$626,281 | \$626,281 | \$0 | 11/15/2023 |

| | | | | | |
|--|---------------------------|------------------|------------------|------------|-------------------|
| | 2016 TYPE 3 (BME) | \$377,170 | \$377,170 | \$0 | 03/01/2024 |
| | 2020 TYPE 1 (E-2) | \$694,818 | \$471,670 | \$223,148 | 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 | \$1,210 | | \$1,210 |
| SJC Capital Outlay Interest | \$138 | | \$138 |
| Other Misc. Revenue Received | \$309,623 | | |
| Total | \$310,971.38 | | \$1,348 |

Staff Report to the Board of Directors

Waterloo Morada Fire District

From: Fire Chief Eric Walder

Date: 12/3/2024

Subject: Property Tax Revenue Questions and Responses from Meeting with San Joaquin County Assessor's Office

Background:

On November 13th, Director Ken Vogel, Fire Chief Eric Walder and Administrative Secretary Yolanda Palermo met with the San Joaquin County Assessor and his staff to discuss property tax revenues, with a focus on understanding the schedule, procedures, and potential challenges related to property tax assessments and collections. The following is a summary of the questions raised during the meeting, along with the responses received. These points aim to provide clarity on how and when the Fire District will receive its property tax revenues.

1. Property Tax AB 8 Revenues

a) Property Tax Assessment and Collection Schedule

- **Question:** When are property tax assessments completed?
- **Response:** Assessments are completed by **June 30th** each year. (Confirmed by the Assessor's Office)

b) New Construction Revenue Collection

- **Question:** When does the Fire District receive tax revenues from new construction, and what are the applicable assessment points?
- **Response:**
 - The Fire District will receive new construction revenue at **50% of value and at occupancy**. It typically takes **45 to 60 days** for the tax collector to process the invoicing.
 - If taxes have already been collected, new construction will be included in the **supplemental tax revenue**, which occurs **multiple times a year**. This is confirmed by the Assessor's office, who was previously unaware that the Fire District receives these supplemental tax payments.

c) Reassessment Due to Construction or Rezoning

- **Question:** When properties are reassessed due to construction or rezoning, how quickly are these changes reflected in tax collection?
- **Response:**
 - The Assessor's Office only reassesses properties when **ownership changes** or **new construction occurs**, not due to **rezoning**.

- The typical reassessment timeline involves changes from the previous calendar year being processed starting on **July 1st** for the **current fiscal year**.
- As an example, if a residence is completed in **March 2024**, the reassessment will occur after **July 2024**, with supplemental tax bills issued shortly thereafter. The property will then be included in the regular tax roll in **December 2025**.
- **Note:** If a property is in a trust, processing times may be delayed as the Assessor's Office must verify the trust.

2. Unpermitted Buildings

a) Reassessing Unpermitted Structures

- **Question:** How often does the County reassess parcels, and will the Assessor apply taxes on newly discovered unpermitted buildings?
- **Response:**
 - The Assessor does not reassess parcels unless a **building permit** is filed. The assessment process is highly automated and generally 98-99% accurate.
 - **Unpermitted structures** must be reported to the **Community Development Department**. The Assessor's Office does not investigate unpermitted buildings directly.

3. Contested Assessments

a) Discrepancy Review

- **Question:** If there is a discrepancy in assessments, is it reviewed only if the difference exceeds 20%?
- **Response:** The Assessor does **not** agree with the statement that discrepancies below 20% are not reviewed. A 20% discrepancy is considered **unacceptable**.

4. Property Tax Revenue Distribution

a) Frequency of Distribution

- **Question:** How frequently are property tax revenues distributed to the Fire District, and are there any variations in the timeline?
- **Response:** The distribution follows the **Teeter Plan** timeline, with no regular updates available in real-time. Delays can occur due to various administrative factors, such as delays in processing or distributing tax payments.

b) Mitigating Delays

- **Response:** The Assessor's Office suggested that there are no immediate solutions to real-time updates, but the District should continue to follow the standard Teeter Plan procedures.

5. Tax Rate Areas and Tracking

a) Tax Rate Area Information

- **Question:** How does the District identify the tax rate area for properties, and is there a map or report available?
- **Response:** The Assessor's Office is working to implement an **overlay on the District viewer** to show tax rate areas. Currently, there is no available map or breakdown of tax revenue across different taxing agencies.

6. Access to Tax Collection Data

a) Real-Time Updates on Tax Collections

- **Question:** Can the District access real-time or regular updates on tax collections?
- **Response:** Unfortunately, there is **no system or portal** currently available for real-time tracking of tax collections or distributions.

7. District Special Taxes – Measure 1986 and Measure N

a) New Construction Revenues for Measures

- **Question:** When does the District receive revenues from new construction related to the special taxes under Measure 1986 and Measure N?
- **Response:** The Assessor's Office is currently unsure of the timing for special tax revenue distributions, but will check with the **Treasurer** and **Auditor-Controller** for more information.

8. Entity Fund Report

a) Reporting and Verification

- **Question:** How does the Assessor obtain and verify the square footage for the Entity Fund Report?
- **Response:** The **Community Development Department** provides the square footage data, which the District must confirm to ensure it matches the language in the measures. Any discrepancies should be addressed directly with the Assessor's Office.

b) Year-to-Year Changes

- **Question:** How are changes to the entity fund report tracked year-to-year?
- **Response:** The Assessor's Office does not maintain historical changes, which requires the District to re-confirm figures each year. It is suggested that the District send

confirmed numbers to both the **Assessor** and the **Auditor-Controller** to streamline this process.

9. Upcoming Tax Law Changes

a) Changes in Property Tax Laws

- **Question:** Are there any upcoming changes in property tax laws that could impact the District’s funding?
- **Response:**
 - Potential changes include the impact of **Accessory Dwelling Units (ADUs)** and **lot splits**.
 - The Assessor’s Office is also exploring the use of **AI technology**, which may benefit the District in tracking and managing tax-related processes.

Conclusion:

The meeting with the San Joaquin County Assessor’s Office provided valuable clarification on several key aspects of property tax assessments and collections. While some uncertainties remain, particularly regarding the timing of revenues from new construction and the handling of special taxes, the District will continue to work with the Assessor’s Office to resolve outstanding questions and ensure timely receipt of all property tax revenues.

Recommendations:

1. Follow up with the Treasurer and Auditor-Controller regarding the timing of special tax revenue distributions.
2. Continue to work with the Assessor’s Office to implement better tracking and reporting tools for tax collections.
3. Stay informed on potential changes to property tax laws that may affect the District’s funding.

Attachments: None.

End of Report

NOVEMBER 5, 2024



ANNUAL MEASURE N REPORT FY-2023/24

WATERLOO MORADA FIRE DISTRICT

PRESENTED BY: BOARD OF DIRECTORS

PREPARED BY: ERIC WALDER

FIRE CHIEF

ANNUAL MEASURE N REPORT FY-2023/24

This report is the result of Waterloo Morada Rural County Fire Protection District Resolution 19-01

In Section 9 of the Resolution, it states, "In accordance with Government Code Section 50075.1 et seq., the District's Fire Chief, as the chief fiscal officer of the District, shall file a report with the Board at least once a year, no later than January 1 of each year. The annual report shall contain both of the following: (a) the amount of funds collected and expended; and (b) the status of any project required or authorized to be funded with the proceeds of the special tax in accordance with this Section."

It should be noted that this required report was completed before the Districts FY-2023/24 Annual Audit completion. These figures are budgeted numbers and numbers received from San Joaquin County Reports that will be used by the Districts Auditor to complete the District's annual audit.

REPORT DETAILS

Report timeline is between July 1, 2023, and June 30, 2024

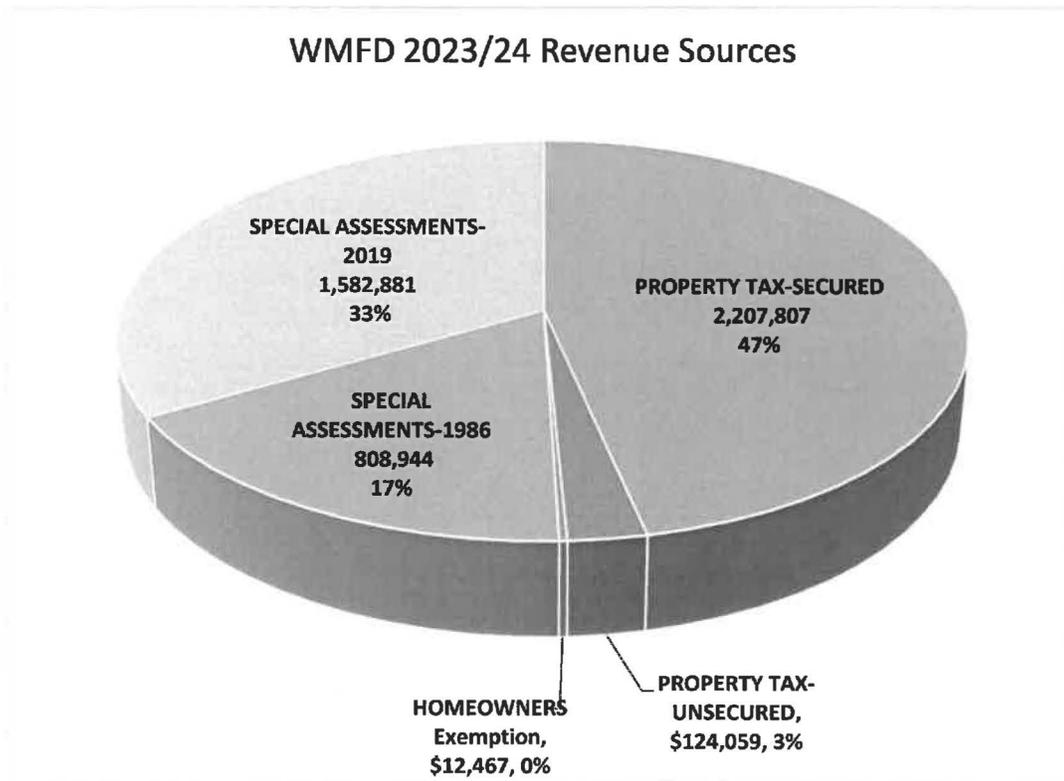
- Revenues collected.
- Revenues expended
- Present to the Board of Directors
- Publish the document and make it available to the public.

Revenues Generated from Measure N

The District, uses the San Joaquin County Tax Assessors office to collect our revenues.

- Measure N Revenues collected in 2023/24 fiscal year \$1, 1,582,881
 - December allotment of assessed funds is 53% 847,531
 - April allotment of assessed funds is 47% 735,368

The Assessor's office charges a tax administration fee of 1% to provide this service.



Expenditures Related to Measure N Funds

| Expense | Item | Amount |
|--------------------|---|--------------------|
| F/F Staffing | Salary, Supervision, Benefits | \$688,045 |
| Apparatus | Payments/Equip/Replacement | \$259,153 |
| Station 2 | Purchase/Construction/Payment/Utilities/Remodel | \$566,352 |
| San Joaquin County | Direct Assessment Charge | \$15,829 |
| | | \$1,529,379 |

2023/24 Unexpended Measure N Funds

| | | |
|----------------------------|---------------------------------|-----------------|
| Restricted Reserves | Earmarked For Station 2 - Total | \$53,502 |
|----------------------------|---------------------------------|-----------------|

2023/24 Expended and Unexpended Measure N Funds

| | | |
|--|-------|--------------------|
| | Total | \$1,582,881 |
|--|-------|--------------------|

Prior Years Unexpended Measure N Funds

| | | |
|----------------------------|---------------------------------|------------------|
| Restricted Reserves | Earmarked For Station 2 - Total | \$290,873 |
|----------------------------|---------------------------------|------------------|

MEASURE N EXPENSES DETAILED

Staffing Expense

Measure N Funds were utilized to retain 3 Firefighters and cover the associated costs to train, equip, supervise, and administer the three positions. These three positions enable the district to staff the fire engine at Station 1 with 3 personnel. Fire Engine 2 received a staffing increase from 2 personnel to 3 personnel utilizing a Staffing for Adequate Fire and Emergency Response (SAFER) Grant. The SAFER Grant covered 100% of the cost of salary and benefits for three years at the time of application. The district has achieved the staffing of 3 personnel on each Fire Engine with one Battalion Chief on duty 24/7. This staffing level is critical to adequately serve our community. In future years beyond the terms of the grant, Measure N funds will be used to support these positions. The District's administrative staff consists of the Fire Chief and the Administrative Secretary.

| | |
|--|------------------|
| Three Firefighters Salary and Benefits | \$510,479 |
| Administrative | \$7,159 |
| Supervision, Training, and FF Safety | \$170,407 |
| Total Measure N Employee Cost | \$688,045 |

Apparatus Loan Payments

The district utilizes measure N funds to pay for the debt service payments on three Fire Apparatus. In this year the district has paid off two of the apparatus purchased utilizing Measure N funds. The District has developed an Apparatus Replacement Plan that will be funded utilizing future Measure N funds to ensure the Districts fleet can be replaced when needed and possibly reduce the need to rely on financing to purchase apparatus.

| Unit | Payment | Loan Balance |
|----------|---------------------|--------------|
| Engine 1 | \$89,468.69 | \$0 |
| Engine 2 | \$115,803.09 | \$439,511.31 |
| Type 3 | \$53,881.54 | \$0 |

2023/24 Measure N Apparatus Payment Totals = **\$259,153.21**

Facilities

Fire Station 2

\$566,352 of this fiscal year's Measure N funds have been used to develop and operate Station 2 at 4946 E Eight Mile Road. This is a rural residential 4-bedroom home on 7 acres that is being used as a firefighter residence. During this fiscal year the District completed construction and occupied the onsite Apparatus Bay, Office, Restroom, and Storage/Workshop. \$769,307 of Measure N funds were used to complete this portion of the project over three budget years. It should be noted that the San Joaquin County Board of Supervisors (BOS), upon District request in December 2022 allocated \$652,750 of American Rescue Plan Act (ARPA) funds which was half of the accepted contract costs to build the Apparatus Bay, Office, Restroom, and Storage Workshop. Additionally in January of 2024 the BOS approved an additional \$116,556.90 in ARPA funding to match the districts incurred cost of \$769,307 to finish the project. Measure N funds in future years will be needed to complete the Station 2 site including a Firefighter Residence remodel, training ground, and training room/community room.



CROCE, SANGUINETTI, & VANDER VEEN LLP

CERTIFIED PUBLIC ACCOUNTANTS

November 6, 2024

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, 2024.

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, 2024.

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.

- 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, 2024 not to exceed \$750. 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: _____



CROCE, SANGUINETTI, & VANDER VEEN^{INC.}

CERTIFIED PUBLIC ACCOUNTANTS

November 6, 2024

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, 2024.

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, 2024. 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.

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, 2024 to not exceed \$13,500. 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: _____



REVENUES

| GENERAL REVENUE ACCOUNTS | | GENERAL | | TOTAL |
|--|--|--------------------|---------------------------|--------------------|
| 4100100010 | PROPERTY TAX-SECURED | \$2,158,988 | | \$2,158,988 |
| 4100200070 | PROPERTY TAX-SECURED-SB813 | \$92,925 | | \$92,925 |
| 4101000000 | PROPERTY TAX-UNSECURED | \$123,156 | | \$123,156 |
| 4101000007 | PROPERTY TAX-UNSECURED-SB813 | \$3,300 | | \$3,300 |
| 4101000020 | PROPERTY TAX-SB813-PRIOR | \$241 | | \$241 |
| 4101000030 | PROPERTY TAX-UNSECURED-PRIOR | \$2,497 | | \$2,497 |
| 4505500000 | ST-HOMEOWNER PROPERTY TAX | \$6,546 | | \$6,546 |
| 4605110000 | SPECIAL ASSESSMENTS-1986 | \$842,204 | | \$842,204 |
| 56702 | SPECIAL ASSESSMENTS-2019 (Measure N) | \$1,633,697 | | \$1,633,697 |
| | SAFER GRANT REVENUES | \$371,407 | | \$371,407 |
| | PROP 172 | \$94,972 | | \$94,972 |
| | EMPLOYEE DEDUCTION (Association Dues) | \$18,955 | | \$18,955 |
| | OES Revenue Current Year (Board Approved) | \$25,000 | | \$25,000 |
| | TOTAL GENERAL REVENUES | \$5,373,888 | | \$5,373,888 |
| RESTRICTED REVENUES | | | RESTRICTED REVENUE | |
| REALIZED RESTRICTED REVENUE 2023-24 To Date | | | \$209,553 | \$209,553 |
| REALIZED CAPITAL OUTLAY 2023-24 To date | | | \$5,177 | \$5,177 |
| CJAC Reimbursements | | | \$10,500 | \$10,500 |
| TOTAL GENERAL REVENUE AND REALIZED RESTRICTED REVENUE | | \$5,373,888 | \$225,230 | \$5,599,118 |

| 2024/25 RESTRICTED REVENUE ACCOUNTS (Estimated) | | | RESTRICTED REVENUE | |
|--|---|-----------------|---------------------------|------------------|
| | SJC -CAPITAL OUTLAY FUND/MITIGATION | | \$5,177 | \$5,177 |
| | ESTIMATED OES Reimbursement Minus OT | | \$200,000 | |
| | Board Approved Expenditure | \$25,000 | | \$175,000 |
| | Prevention Fees | | \$54,013 | \$54,013 |
| | Fire Recovery Fees | | \$16,520 | \$16,520 |
| | TOTAL ESTIMATED RESTRICTED REVENUE | | \$275,710 | |

EXPENDITURES

| EXPENDITURES- Personnel | | GENERAL | | OPERATING RESERVES | TOTAL |
|--------------------------------|---|--------------------|--|---------------------------|--------------------|
| 510 | SALARIES - REGULAR/A13-15, A2Q | \$1,855,601 | | | \$1,855,601 |
| 512 | SALARIES - OVERTIME- FLSA-ATO | \$371,624 | | | \$371,624 |
| 515 | SALARIES - EXTRA HELP - PART TIME | \$53,517 | | | \$53,517 |
| SJCERA | RETIREMENT - EMPLOYER SHARE | \$1,673,013 | | | \$1,673,013 |
| SJCO | SALARIES MEDICARE | \$30,000 | | | \$30,000 |
| SJCO | SOCIAL SECURITY - EXTRA HELP - OASDI | \$3,225 | | | \$3,225 |
| SJCO | MEDICARE EXTRA HELP | \$754 | | | \$754 |
| SJCO | OTHER EMPLOYEE BENEFIT - UNIFORMS-CLASS A | \$22,000 | | | \$22,000 |
| SJCO | EMPLOYEE BENEFIT UNION DUES AND ASSN.DUES | \$18,582 | | | \$18,582 |
| 530 | INSURANCE - MEDICAL-VISION-OPT OUT | \$299,340 | | | \$299,340 |
| 532 | INSURANCE - DENTAL | \$14,605 | | | \$14,605 |
| 535 | INSURANCE - WORKER'S COMP | \$240,216 | | | \$240,216 |
| 536 | DIRECTORS FEES | \$4,500 | | | \$4,500 |
| 6010100000 | UNEMPLOYMENT COMP INSURANCE | \$1,000 | | | \$1,000 |
| | SJCERA | | | \$124,146 | \$124,146 |
| TOTAL PERSONNEL | | \$4,587,978 | | \$124,146 | \$4,712,124 |

| VEHICLE & EQUIPMENT | | GENERAL | RESTRICTED REVENUE | OPERATING RESERVES | TOTAL |
|--|--|------------------|---------------------------|---------------------------|------------------|
| 541 | APPARATUS REPLACEMENT PROGRAM/PAYMENT | \$84,995 | \$95,808 | | \$180,803 |
| 542 | FUEL | \$60,000 | | | \$60,000 |
| 546 | FF TOOLS/EXTRICATION EQUIPT/GAS EQUIPT | \$8,975 | \$10,500 | | \$19,475 |
| 547 | RADIOS | \$6,600 | | | \$6,600 |
| 549 | SCBA | \$12,400 | | | \$12,400 |
| 550 | HOSE & NOZZLES | \$4,200 | | | \$4,200 |
| 552 | EQUIPT ANNUAL MAINTENANCE | \$6,200 | | | \$6,200 |
| 553 | VEHICLE MAINTENANCE | \$19,442 | \$48,369 | | \$67,811 |
| TOTAL VEHICLE & MAINTENANCE | | \$202,812 | \$154,677 | \$0 | \$357,489 |

| BUILDINGS & GROUNDS | | GENERAL | RESTRICTED REVENUE | OPERATING RESERVES | TOTAL |
|--------------------------------------|------------------------------------|------------------|---------------------------|---------------------------|------------------|
| 561 | BUILDING MAINTENANCE | \$23,027 | | | \$23,027 |
| 562 | REPAIR OFFICE/LIVING QUARTERS | \$2,500 | | | \$2,500 |
| 564 | FURNITURE | \$17,900 | | | \$17,900 |
| 570 | STATION 2 Residence Update | \$63,876 | | \$231,000 | \$294,876 |
| | Station 2 Training Ground and Room | | | \$150,000 | \$150,000 |
| TOTAL BUILDINGS & GROUNDS | | \$107,303 | \$0 | \$381,000 | \$488,303 |

EXPENDITURES CONTINUED

| SUPPLIES | | GENERAL | RESTRICTED REVENUE | OPERATING RESERVES | TOTAL |
|---------------------------|--|--------------------|---------------------------|---------------------------|--------------------|
| 601 | OFFICE EQUIPMENT | \$1,500 | | | \$1,500 |
| 602 | COMPUTER EQUIPMENT | \$5,800 | | | \$5,800 |
| 603 | ANNUAL CONTRACT SERVICES | \$36,650 | | | \$36,650 |
| 606 | OFFICE SUPPLIES | \$4,000 | | | \$4,000 |
| 607 | POSTAGE | \$1,326 | | | \$1,326 |
| 608 | STATION SUPPLIES-CLEAN/MAINT | \$8,000 | | | \$8,000 |
| 616 | CLOTHING - SAFETY/BOOTS | \$9,201 | \$43,799 | | \$53,000 |
| 618 | MEDICAL SUPPLIES | \$11,756 | \$2,844 | | \$14,600 |
| 633 | MEETING/TRAVEL SUPPLIES | \$15,500 | | | \$15,500 |
| 635 | FIREFIGHTING FOAM | \$6,000 | | | \$6,000 |
| TOTAL SUPPLIES | | \$99,733 | \$46,643 | \$0 | \$146,376 |
| 650 | SERVICES | GENERAL | RESTRICTED REVENUE | OPERATING RESERVES | TOTAL |
| 625 | UTILITIES - ELEC/ GAS/ WATER/GARBAGE/TEL-INT | \$51,500 | | | \$51,500 |
| 652 | INSURANCE - CASUALTY | \$74,823 | | | \$74,823 |
| 654 | SJ CO. AUDITOR - PAYROLL | \$4,500 | | | \$4,500 |
| 655 | ANNUAL AUDIT | \$17,600 | | | \$17,600 |
| 656 | SJ CO. TAX ADMINISTRATION CHARGE | \$38,000 | | | \$38,000 |
| 656-1 | SJ CO. AUDITOR DIRECT ASSESSMENT CHARGE | \$27,800 | | | \$27,800 |
| 657 | DISPATCHING | \$75,000 | | | \$75,000 |
| 658 | COMPUTER SUPPORT | \$13,620 | | | \$13,620 |
| 665 | PHYSICAL EXAMS/EMT RECERT | \$7,000 | | | \$7,000 |
| 670 | FIRE PREVENTION/PUBLIC EDUCATION | \$0 | \$7,370 | | \$7,370 |
| 675 | EMPLOYEE TRAINING | \$3,980 | \$16,520 | | \$20,500 |
| 676 | ELECTIONS | \$500 | | | \$500 |
| 677 | PROFESSIONAL | \$32,000 | | | \$32,000 |
| 678 | ATTORNEY'S FEES | \$9,000 | | | \$9,000 |
| 679 | PUBLICATIONS & LEGAL NOTICES | \$2,000 | | | \$2,000 |
| 679-1 | CONFERENCE/MEMBERSHIPS | \$18,175 | | | \$18,175 |
| 680 | EMPLOYEE MILEAGE REIMBURSEMENT | \$500 | | | \$500 |
| TOTAL SERVICES | | \$375,998 | \$23,890 | \$0 | \$399,888 |
| TOTAL EXPENDITURES | | \$5,373,824 | \$225,210 | \$505,146 | \$6,104,180 |

| | | |
|---|------------------------------|--------------------|
| Total General Revenue | | \$5,373,888 |
| General Expenditures | | \$5,373,824 |
| BUDGET SURPLUS/DEFICIT | | \$64 |
| Realized Restricted Revenue Expenditures | | \$225,210 |
| Operating Reserve Expenditures | | \$505,146 |
| Expenditures General/Reserve-Restricted/Operating Reserve | | \$6,104,180 |
| | PROVISIONS FOR CONTINGENCIES | \$1,075,651 |
| | PROP 4 LIMIT | \$6,449,475 |

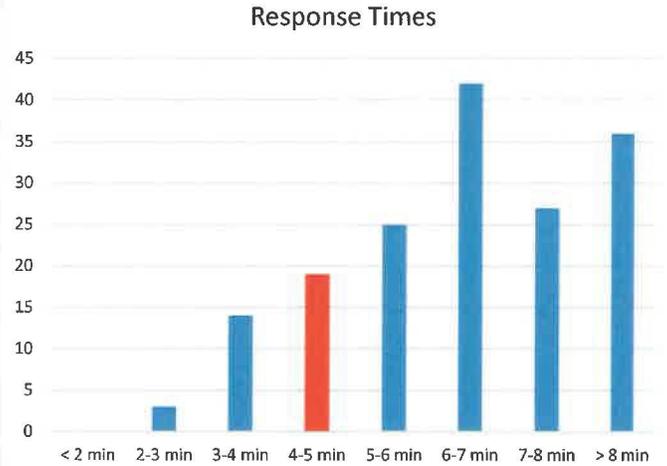
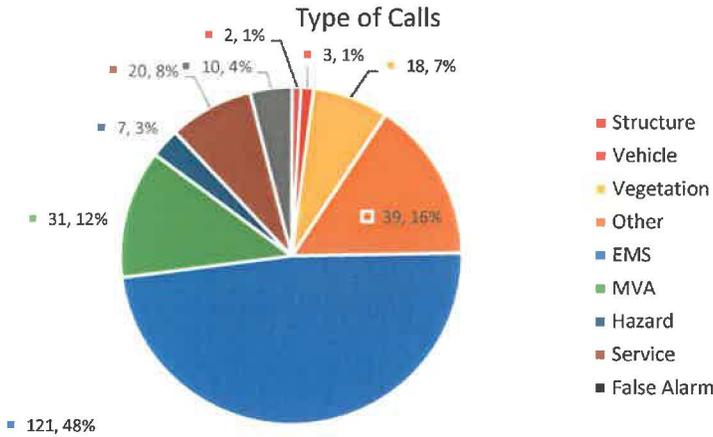
| | |
|----------------|------------------------------------|
| Director _____ | <i>September 4, 2024</i> |
| _____ | <i>December 4, 2024 - Revision</i> |
| Director _____ | <i>September 4, 2024</i> |
| _____ | <i>December 4, 2024 Revision</i> |



WATERLOO MORADA FIRE DISTRICT MONTHLY ACTIVITY REPORT

October
2024

EMERGENCY OPERATIONS



| Incidents | | Month | YTD |
|--|-----------|---------------|-----------|
| Total Calls : | | 251 | 2378 |
| Station | Incidents | % Per Station | |
| 1 | 140 | 55.8% | |
| 2 | 111 | 44.2% | |
| Emergency Response - Code 3 Calls Only | | | |
| Station | Incidents | Avg Resp Time | Total Inc |
| 1 | 103 | 6:56 | 41% |
| 2 | 63 | 5:47 | 25% |
| Avg. Both Sta. | | 6:30 | |

| Prevention | | Month | YTD |
|----------------------|--|-------|-----|
| Business Inspections | | | 109 |
| Fire Permits Issued | | | 103 |
| Public Education | | | 16 |
| Children | | | 460 |
| Adults | | | 162 |

| Training | |
|----------|------|
| Month | 233 |
| YTD | 4366 |

| Dollar Loss | | Monthly | YTD |
|-------------|--|------------|--------------|
| Property | | \$ 190,700 | \$ 1,108,460 |
| Contents | | \$ 10,000 | \$ 214,250 |

| Response by Shift | |
|-------------------|----|
| A | 85 |
| B | 85 |
| C | 81 |

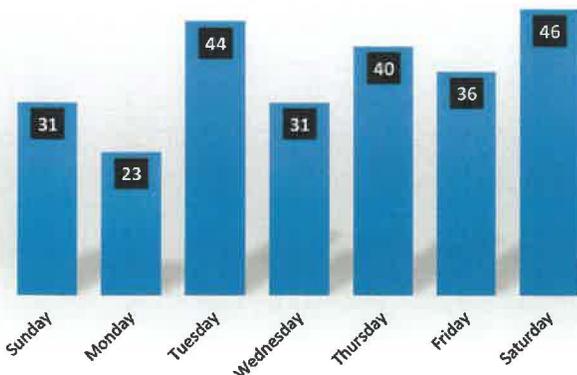
| Response by Unit | | | | | | | | |
|------------------|-------|-------|-------|--------|--------|------|--------|-------|
| 4122 | E15-1 | E15-2 | E15-3 | BR15-1 | WT15-1 | BC15 | CH15-1 | Total |
| 0 | 148 | 116 | 2 | 1 | 1 | 36 | 0 | 304 |

| Stacked Calls | This Month | YTD |
|---------------|------------|-----|
| Incidents | 30 | 434 |
| Percentage | 12% | 18% |

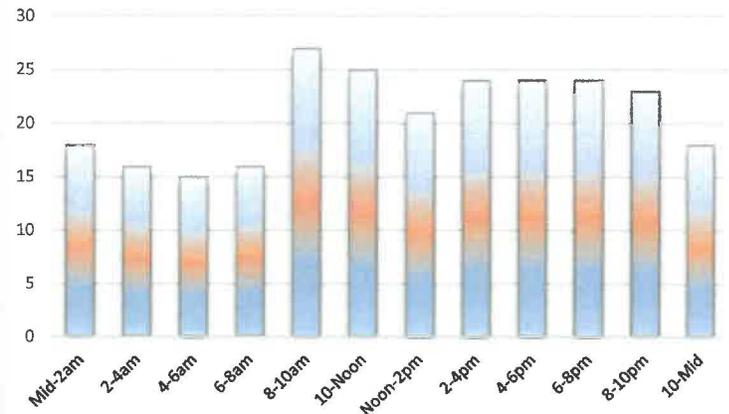
| Aid Given/Received | This Month | YTD |
|--------------------|------------|-----|
| Given | 32 | 402 |
| Received | 11 | 135 |

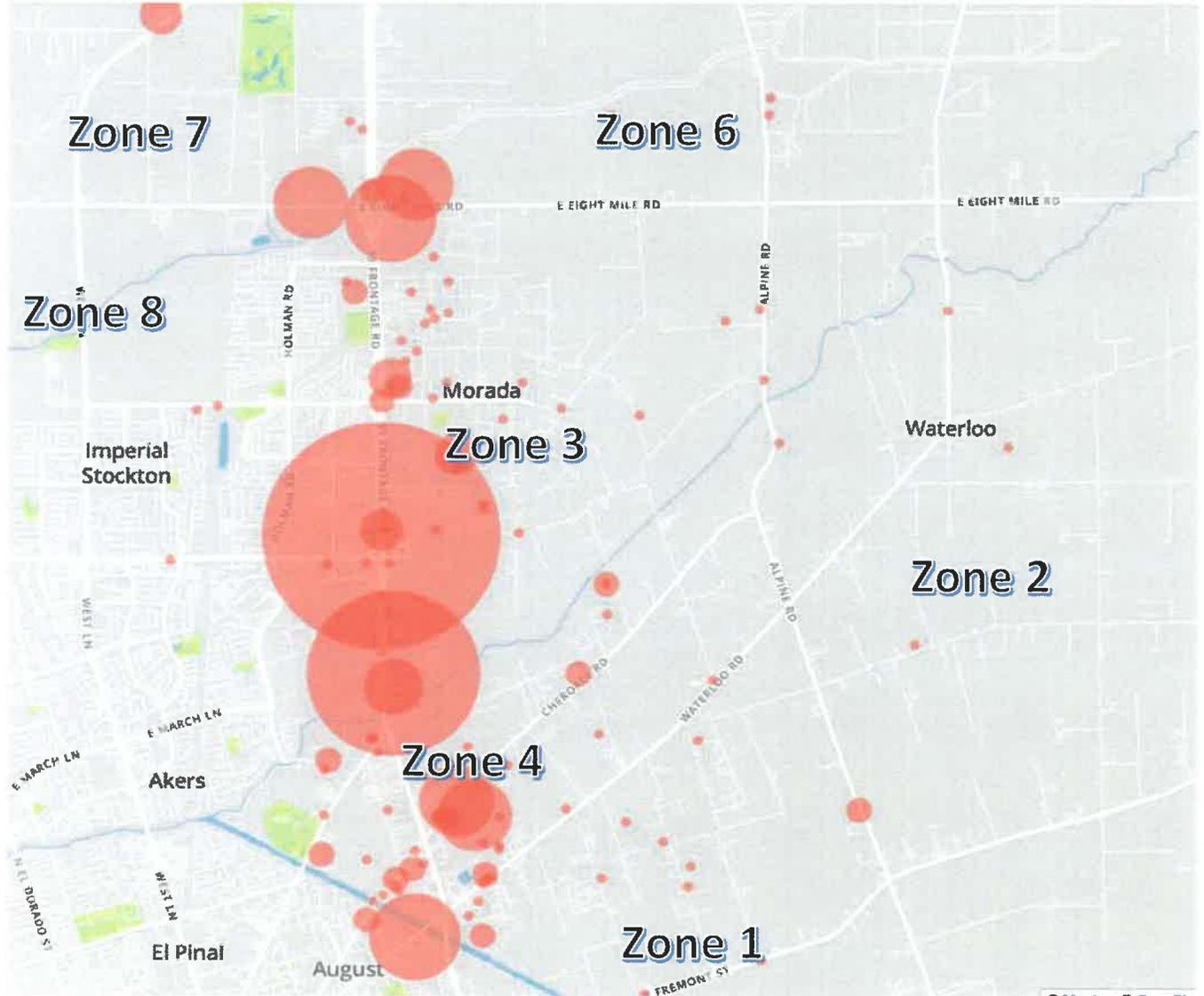
| Homeless Related | |
|------------------|-----|
| Month | 44 |
| YTD | 356 |
| | 15% |

Incidents by Day of Week



Incidents by Time of Day





Incident Density Map

| | | | |
|--------|----|------------|----|
| Zone 1 | 27 | Aid Given | |
| Zone 2 | 7 | Linden | 1 |
| Zone 3 | 62 | Mokelumne | 11 |
| Zone 4 | 74 | Stockton | 9 |
| Zone 6 | 24 | Woodbridge | 4 |
| Zone 7 | 16 | Lodi | 6 |
| Zone 8 | 1 | Thornton | 1 |

| Aid Received | |
|--------------|---|
| Linden | 3 |
| Stockton | 5 |
| Woodbridge | 3 |
| | |
| | |