



**WATERLOO MORADA FIRE DISTRICT
BOARD OF DIRECTORS**

August 2, 2023, 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. SJCCD PA-230022 (A)
7. APPROVAL OF MINUTES:
 - 7.1. Board Meeting – July 5th, 2023 – Approval / Action
8. FINANCIAL REPORTS:
 - 8.1. Unpaid Bills by Vendor and Requisition # 2 Approval / Action
 - 8.2. Monthly Summary Report – Review / Discussion
9. OLD BUSINESS:
 - 9.1. Station 2 Update –, Approval / Action
 - 9.2. American Rescue Plan Act (ARPA) Update– Reimbursements to Date
10. NEW BUSINESS:
 - 10.1 Cordico Wellness App – Discussion and Action
 - 10.2 Croce, Sanguinetti, & Vander Veen – Audit Services for FY 2022/2023
11. REPORTS:
 - 11.1. Member Reports:
 - 11.2. Chief Report
 - 11.3. Finance Committee:

(Board Members Ralph Lucchetti, Public Member Ryan Haggerty, Fire Administration, Board President Clay Titus, Alternate)
12. FUTURE AGENDA ITEMS/MEETINGS
 - 12.1 Directors Open Discussion
13. ADJOURNMENT:

Our Community...Our Priority



Jennifer Jolley, Director

Eric Merlo, Assistant Director

Tim Burns, Code Enforcement Chief

Corinne King, Deputy Director of Planning

Jeff Niemeyer, Deputy Director of Building Inspection

**APPLICATION REFERRAL:
 Staff Review with Notice**

Project Planner: Sol Jobrack Phone: (209) 468-8477 Fax: (209) 468-3163 Email: shjobrack@sjgov.org

The following project has been filed with this Department: **APPLICATION NUMBER: PA-2300022 (A)**

PROPERTY OWNER: Gurpartap Singh
 62 N. Sierra Madre St.
 Mountain House, CA 95391

APPLICANT: Wheel Ad. LLC
 1136 S. Jacobs Dr.
 Mountain House, CA 95391

PROJECT DESCRIPTION: A Administrative Use Permit application for a self-storage and recreational vehicle, boat, and leisure vehicle storage facility to be built in 2 phases over 5 years on 9.56-acre parcel. The project includes the construction of 5 buildings totaling 137,315 square feet. Phase 1 includes construction of a 35,561 square foot self-storage and office building, a 21,633 square foot storage building, and 120 recreational vehicle, boat, and leisure parking stalls. Phase 2, with permits to be issued within 5 years, includes building (3) 26,707 self-storage buildings for a total of 80,121 square feet at full buildout. (Use Type: Warehouse, Storage, and Distribution – Personal; Equipment Sales, Repair, and Storage – Leisure, Storage)

The Property is zoned AI (Agriculture – Industrial) and the General Plan designation is AI (Agriculture – Industrial).

PROJECT LOCATION: The project site is located on the north side of East Eight Mile Road, 200 feet east of State Route 99, Stockton. (APN/Address: 059-260-64 / 4799 E. Eight Mile Rd., Stockton) (Supervisorial District: 4)

ENVIRONMENTAL DETERMINATION: This is a Notice of Intent to adopt a Mitigated Negative Declaration for this project as described. San Joaquin County has determined that through the Initial Study that contains proposed mitigation measures all potentially significant effects on the environment can be reduced to a less than significant level. The Mitigated Negative Declaration and Initial Study can be viewed on the Community Development Department website at www.sjgov.org/commdev under Active Planning Applications.

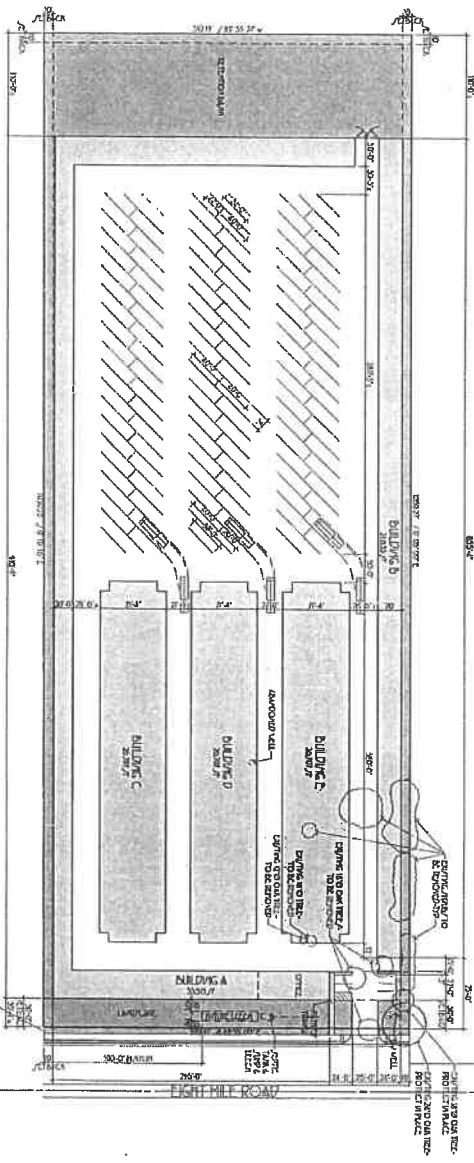
APPLICATION REVIEW: Recommendations and/or comments on this project must be submitted to the Community Development Department no later than August 3, 2023. Recommendations and/or comments received after that date may not be considered in staff's analysis.

AGENCY REFERRALS MAILED ON: July 6, 2023

- TO:**
- | | | |
|-------------------------------------|---|--------------------------------|
| SJC Supervisor: District 4 | Lodi Unified School District | CA Highway Patrol |
| SJC Agricultural Commissioner | Morada Municipal Advisory Council | Caltrans – District 10 |
| SJC Assessor | San Joaquin Council of Governments | Haley Flying Service |
| SJC Building Division / Plan Check | California Valley Miwok Tribe | North Valley Yokuts Tribe |
| SJC Environmental Health | United Auburn Indian Community | Buena Vista Rancheria |
| SJC Fire Prevention Bureau | CA Fish & Wildlife Region: 2 | Precissi Flying Service |
| SJC Mosquito Abatement | CA Native American Heritage Commission | Air Pollution Control District |
| SJC Public Works | North San Joaquin Water Conservation District | Sierra Club |
| SJC Sheriff Communications Director | California Tribal TANF Partnership | PG&E |
| Waterloo Morada Fire District | | |

ATTACHMENT A: SITE PLAN

REVISED SITE PLAN
 Application # **PA2300022**
 Received By SH On 6/28/23



ARE Associates
 ARCHITECTURAL PLANNING ENGINEERING

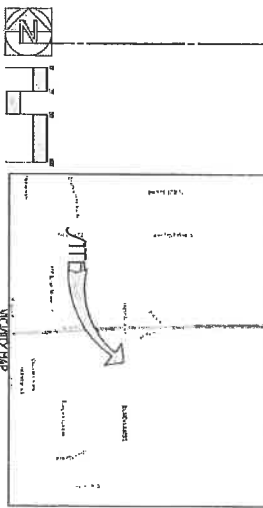
24257 Redwood Blvd
 Van Nuys, CA 91411
 818.708.0100

4444 Van Nuys Blvd
 Van Nuys, CA 91411
 818.708.0100

Professional Seal: ARCHITECT, CIVIL ENGINEER, PLANNING ENGINEER

2023
 1/20/23
 2/21/23
 3/27/23

SITE PLAN
EIGHT MILE ROAD RV AND SELF STORAGE
 4799 EAST EIGHT MILE ROAD, STOCKTON, CALIFORNIA



PROJECT DATA

PROJECT NAME	EIGHT MILE ROAD RV AND SELF STORAGE
PROJECT ADDRESS	4799 EAST EIGHT MILE ROAD, STOCKTON, CA 95210
PROJECT NUMBER	PA2300022
PROJECT DATE	6/28/23
PROJECT OWNER	ARE ASSOCIATES
PROJECT ARCHITECT	ARE ASSOCIATES
PROJECT ENGINEER	ARE ASSOCIATES
PROJECT PLANNER	ARE ASSOCIATES
PROJECT DESIGNER	ARE ASSOCIATES
PROJECT CONTRACTOR	ARE ASSOCIATES
PROJECT SUBMITTER	ARE ASSOCIATES
PROJECT REVIEWER	ARE ASSOCIATES
PROJECT APPROVER	ARE ASSOCIATES
PROJECT DATE	6/28/23
PROJECT SCALE	AS SHOWN
PROJECT SHEET	1
PROJECT TOTAL SHEETS	1
PROJECT SHEET NAME	SITE PLAN
PROJECT SHEET NUMBER	1
PROJECT SHEET TOTAL	1
PROJECT SHEET DATE	6/28/23
PROJECT SHEET SCALE	AS SHOWN
PROJECT SHEET TOTAL SHEETS	1
PROJECT SHEET TOTAL DATE	6/28/23
PROJECT SHEET TOTAL SCALE	AS SHOWN
PROJECT SHEET TOTAL TOTAL SHEETS	1
PROJECT SHEET TOTAL TOTAL DATE	6/28/23
PROJECT SHEET TOTAL TOTAL SCALE	AS SHOWN

REVISIONS

NO.	DATE	DESCRIPTION
1	6/28/23	ISSUED FOR PERMITTING

NOTES

1. ALL DIMENSIONS ARE IN FEET AND INCHES UNLESS OTHERWISE SPECIFIED.
2. ALL DIMENSIONS ARE TO FACE UNLESS OTHERWISE SPECIFIED.

WATERLOO MORADA FIRE DISTRICT

July 5, 2023, Regular Board Meeting @ 7:00 pm

6925 E. Foppiano Lane, Stockton, CA 95212

1. **Meeting Called to Order** –7:01 pm
Announcement of Meeting Recorded
Roll Call/ Members Present: Clay Titus, Ryan Gresham, John Baker, Ralph Lucchetti and Ken Vogel
Also Present: Battalion Chief Walder, Yolanda Palermo, and Battalion Chief Byous
2. **Pledge of Allegiance:** Ryan Gresham
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 acting 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)**
6. **Correspondence:**
 - 6.1 SJCCD PA-2100027 (SA) Site Application for leisure vehicle storage at N. State Rt. 99 E. Frontage and E. Frontage Rd., 600 feet south of E. Balsam Rd.
7. **Approval of Minutes:**
 - 7.1 Board Meeting June 13, 2023, Motion to approve by Ryan Gresham, Second: John Baker
Motion passed 5/0.
8. **Financial Reports:**
 - 8.1 Motion to approve Unpaid Bills Detail Report Requisition # 1 by Ryan Gresham, Second: Ken Vogel
Motion passed 5/0.
 - 8.2 Review of Monthly Summary Report
9. **Old Business:**
 - 9.1 Station 2:
 - New HVAC Unit installed.
 - Director Baker has been working on the drainage issue and has dedicated many hours to resolve.
 - Station 2 signs for Chief Henry are in the works.
 - Estimated date for Station 2 Apparatus Bay completion sometime in August.
 - 9.2 American Rescue Plan Act (ARPA) Update – last request for ARPA funds for Station build, will be after completion.
10. **New Business:**
 - 10.1 Budget / Training, Chief Walder presented how the budget is created and the worksheets that are used to capture all expenses. Administration is also working on Budget Summary changes for the Board.
11. **Reports:**
 - 11.1 Member Reports:
 - 11.2 Chief Report:
Monthly Incident Report for May
 - Total Calls 202 Average Response time 6:40

Training

 - Recruit Academy in its 5th week
 - Haz Mat IC is complete.
 - Extrication Training

Prevention / Public Education

- To Date the district has received \$4,450 in donations from the National Fire Safe Council Program, total of 13 donations.
- MOU Changes accepted by Community Development, per our counsels' recommendations.

Administration

- Attended sub committee meeting regarding SB450 Implementation
- FDAC Executive Board Meeting
- Conference call with Cordico, will bring information to next meeting.

12. Closed Session 8:14 pm

12.1 Government Code Section 54956 (d); Public Employee Performance Evaluation, Fire Chief.

Open Session 8:51 pm

No Action taken in closed session.

13. Adjournment:

Meeting Adjourned: 8:52 pm

Board of Director
Waterloo Morada Fire District

2:51 PM
08/01/23

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

Type	Date	Num	Due Date	Open Balance
Alhambra				
Bill	7/31/2023		8/1/2023	553.52
Total Alhambra				553.52
AT&T - CALNET 3				
Bill	7/31/2023	9391062550	8/1/2023	116.03
Total AT&T - CALNET 3				116.03
AT&T Line 2				
Bill	7/31/2023	209931-0414 713 9	8/1/2023	81.33
Total AT&T Line 2				81.33
Baker, John				
Bill	7/31/2023		8/1/2023	200.00
Total Baker, John				200.00
Blackwell Services				
Bill	8/1/2023		8/1/2023	22,120.57
Total Blackwell Services				22,120.57
Brannon Tire				
Bill	7/31/2023		8/10/2023	2,066.30
Total Brannon Tire				2,066.30
Business Office Systems-Stockton				
Bill	7/31/2023		8/1/2023	138.98
Total Business Office Systems-Stockton				138.98
DeLage Landen Financial Services, Inc.				
Bill	7/31/2023		8/1/2023	310.48
Total DeLage Landen Financial Services, Inc.				310.48
Delta Dental Client Services				
Bill	7/31/2023		8/1/2023	2,685.98
Total Delta Dental Client Services				2,685.98
Eagle Engraving, Inc.				
Bill	7/31/2023		7/31/2023	11.40
Total Eagle Engraving, Inc.				11.40
Eric Walder				
Bill	7/31/2023		8/1/2023	1,000.00
Total Eric Walder				1,000.00
Fire Risk Management Services				
Bill	7/31/2023	FRMS2023-0166	8/10/2023	53,804.25
Total Fire Risk Management Services				53,804.25
Firefighters of San Joaquin / Local 1243				
Bill	7/31/2023	July	8/1/2023	969.36
Total Firefighters of San Joaquin / Local 1243				969.36
Flyers				
Bill	7/31/2023		8/1/2023	495.52
Total Flyers				495.52
GearGrid Corporation				
Bill	8/1/2023		8/1/2023	4,321.00
Total GearGrid Corporation				4,321.00
Gresham, Ryan				
Bill	7/31/2023		8/1/2023	200.00
Total Gresham, Ryan				200.00
Hunt & Sons, Inc				
Bill	7/31/2023		8/1/2023	3,055.24
Total Hunt & Sons, Inc				3,055.24

2:51 PM
08/01/23

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

Type	Date	Num	Due Date	Open Balance
Joint Radio User Group				
Bill	7/31/2023	i Pad	8/1/2023	1,375.23
Bill	7/31/2023	June Inv.	8/1/2023	5,532.33
Total Joint Radio User Group				6,907.56
Lucchetti, Ralph				
Bill	7/31/2023		8/1/2023	200.00
Total Lucchetti, Ralph				200.00
Mission Linen Supply				
Bill	7/31/2023	Sta 2	8/1/2023	177.79
Bill	7/31/2023	Sta 1	8/1/2023	165.96
Total Mission Linen Supply				343.75
Net Duty Software, Gallatinweb, LLC				
Bill	7/31/2023		8/1/2023	1,746.48
Total Net Duty Software, Gallatinweb, LLC				1,746.48
O'Reillys Auto Parts				
Bill	7/31/2023	1862988	8/1/2023	69.64
Total O'Reillys Auto Parts				69.64
Pacific Gas & Electric Co.				
Bill	7/31/2023	Sta 1 Elect/Gas	8/1/2023	2,470.90
Bill	7/31/2023	Sta. 2 Electric	8/1/2023	690.40
Total Pacific Gas & Electric Co.				3,161.30
Roebbelen Const. Management Services, Inc				
Bill	7/31/2023		8/1/2023	4,870.00
Total Roebbelen Const. Management Services, Inc				4,870.00
Streamline				
Bill	7/31/2023	Website	8/1/2023	249.00
Total Streamline				249.00
Titus, Clay				
Bill	7/31/2023		8/1/2023	200.00
Total Titus, Clay				200.00
U.S. Bank Corporate Payment System				
Bill	7/31/2023		8/1/2023	13,952.92
Total U.S. Bank Corporate Payment System				13,952.92
Vogel, Ken				
Bill	7/31/2023		8/1/2023	200.00
Total Vogel, Ken				200.00
WMFF Association				
Bill	7/31/2023		8/1/2023	259.05
Bill	7/31/2023		8/1/2023	460.00
Total WMFF Association				719.05
TOTAL				124,749.66

Meeting : 8/2/2023

US BANK - CAL CARD
Credit Card Purchases / Breakdown

Board of Directors

Row Labels	Sum of Amount
Bldg. Maint.	\$ 49.51
Cleaning	\$ 443.06
Computer Equipment	\$ 193.90
Email Monthly Service	\$ 649.23
Hose	\$ 68.00
meeting	\$ 119.18
membership	\$ 1,455.00
PPE	\$ 4,261.20
Radio Base Station 2	\$ 2,544.95
Station 2- Flag Pole	\$ 2,748.00
Training	\$ 1,275.55
Vehicle	\$ 145.34
Grand Total	\$ 13,952.92

A/P Prior to Board Meeting

8.1

Waterloo Morada Rural County Fire Protection District

7/31/2023 3:22 PM

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

From 07/06/2023 through 07/31/2023

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
07/06/2023	8102	Flyers	2000 · *Accounts Paya...	960154	949.88			117,336.68
07/06/2023	8103	Parker, Michael P.	2000 · *Accounts Paya...	EMT Renewal	190.26			117,146.42
07/13/2023	8104	Albrecht, Megan	2000 · *Accounts Paya...	Uniform Reimb...	1,000.00			116,146.42
07/13/2023	8105	Balfour, Kristian	2000 · *Accounts Paya...	Uniform Reimb...	1,000.00			115,146.42
07/13/2023	8106	Blake Silva	2000 · *Accounts Paya...	Uniform Reimb...	1,000.00			114,146.42
07/13/2023	8107	Burk, Michael	2000 · *Accounts Paya...	Uniform Reimb...	1,000.00			113,146.42
07/13/2023	8108	Byous, Scott	2000 · *Accounts Paya...	Uniform Remib...	1,000.00			112,146.42
07/13/2023	8109	Cody Rapella	2000 · *Accounts Paya...	Uniform Reimb...	1,000.00			111,146.42
07/13/2023	8110	Culbertson, Jason	2000 · *Accounts Paya...	Uniform Reimb...	1,000.00			110,146.42
07/13/2023	8111	Culbertson, Kevin	2000 · *Accounts Paya...	Uniform Allow...	1,000.00			109,146.42
07/13/2023	8112	Ellsworth, Rodney	2000 · *Accounts Paya...	Uniform Reimb...	1,000.00			108,146.42
07/13/2023	8113	Greg Vitz	2000 · *Accounts Paya...	Uniform Reimb...	1,000.00			107,146.42
07/13/2023	8114	Harper, Jason	2000 · *Accounts Paya...	Uniform Allow...	1,000.00			106,146.42
07/13/2023	8115	Hawkins, Reid	2000 · *Accounts Paya...	Uniform Allow...	1,000.00			105,146.42
07/13/2023	8116	Kesselman, John *	2000 · *Accounts Paya...	Uniform Allow...	1,000.00			104,146.42
07/13/2023	8117	Matthew Hanson	2000 · *Accounts Paya...	Uniform Reimb...	1,000.00			103,146.42
07/13/2023	8118	Nasty, Sean	2000 · *Accounts Paya...	Uniform	1,000.00			102,146.42
07/13/2023	8119	Parker, Michael P.	2000 · *Accounts Paya...	Uniform Allow...	1,000.00			101,146.42
07/13/2023	8120	Ramos, Nathan	2000 · *Accounts Paya...	Uniform	1,000.00			100,146.42
07/13/2023	8121	Seifert, John	2000 · *Accounts Paya...	Uniform Reimb...	1,000.00			99,146.42
07/13/2023	8122	Silva, Trent	2000 · *Accounts Paya...	Uniform Allow...	1,000.00			98,146.42
07/13/2023	8123	Smithhart, Scott	2000 · *Accounts Paya...	Uniform Reimb...	1,000.00			97,146.42
07/13/2023	8124	Trent, Frank	2000 · *Accounts Paya...	Uniform Reimb...	1,000.00			96,146.42
07/13/2023	8125	Ellsworth, Rodney	2000 · *Accounts Paya...	EMT Recert	207.65			95,938.77
07/18/2023	8126	Culbertson, Jason	2000 · *Accounts Paya...	EMT Renewal	207.65			95,731.12
07/20/2023	8127	California Waste Rec...	2000 · *Accounts Paya...	01-4746 3	296.59			95,434.53
07/20/2023	8128	California Waste Rec...	2000 · *Accounts Paya...	01-0040982	277.50			95,157.03
07/20/2023	8129	Comcast	2000 · *Accounts Paya...	815560068045...	187.13			94,969.90
07/20/2023	8130	Comcast*	2000 · *Accounts Paya...	815560068080...	158.40			94,811.50
07/20/2023	8131	GateHouse Media Ca...	2000 · *Accounts Paya...	Inv. 0005674945	175.12			94,636.38
07/20/2023	8132	Hunt & Sons, Inc	2000 · *Accounts Paya...	28393	825.80			93,810.58
07/20/2023	8133	Kingsley Bogard LLP	2000 · *Accounts Paya...	Invoice 31569	227.50			93,583.08
07/20/2023	8134	Pacific Gas & Electri...	2000 · *Accounts Paya...	8928861230-5	44.61			93,538.47
07/20/2023	8135	Pathian Administrators	2000 · *Accounts Paya...	210121	227.29			93,311.18
07/20/2023	8136	Terminix International	2000 · *Accounts Paya...	566259 / 648357	119.00			93,192.18

\$ 25,094.38

WATERLOO MORADA FIRE DISTRICT
6925 E. FOPPIANO LN
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	\$119,879.66		General Expenditures
Protection District	Stockton, CA 95212				Unpaid Bills Detail Report
Total : 49701					
Waterloo Morada Fire	6925 E. Foppiano Lane	49701-6238000000	\$25,094.38		General Expenditures
Protection District	Stockton, CA 95212				Bills Pd. Prior to Meeting
Total: 49701		TOTAL	\$144,974.04		Separate Check
Waterloo Morada Fire District	6925 E. Foppiano Lane	49791-4630600000			
Protection District	Stockton, CA 95212	49702-	\$ 42,279.22		General Expenditures
Total: 49791		TOTAL	\$42,279.22		Separate Check

Approved: _____

Approved: _____

Waterloo Morada Fire District Monthly Summary Report 2023-2024

Budget Year Left **92%** Todays Date **8/1/23**

EXPENDITURES - General		General Budget Amt	Reserve / Restricted	Total Budget	Balance	% Bal Left of Total Budget
PERSONNEL						
510	SALARIES - REGULAR/A13-15, A2Q	\$ 1,769,274		\$ 1,769,274	\$ 1,608,216	91%
512	SALARIES - OVERTIME- FLSA-ATO	\$ 348,700		\$ 348,700	\$ 307,171	88%
515	SALARIES - EXTRA HELP - PART TIME	\$ 52,019		\$ 52,019	\$ 48,286	93%
SJCO	RETIREMENT - EMPLOYER SHARE	\$ 1,550,133		\$ 1,550,133	\$ 1,415,537	91%
530-534	INSURANCE - MEDICAL, DENTAL	\$ 310,562		\$ 310,562	\$ 284,748	92%
SJCO Other	SJCO PAYROLL OTHER EXPENSES	\$ 298,590		\$ 298,590	\$ 217,531	73%
VEHICLE & EQUIPMENT						
542	FUEL	\$ 65,000	\$ 4,251	\$ 69,251	\$ 59,061	85%
546	FIREFIGHTING TOOLS/EXTRICATION	\$ 9,250		\$ 9,250	\$ 9,250.00	100%
547	RADIOS	\$ 28,000		\$ 28,000	\$ 28,000	100%
549	SCBA	\$ 9,300		\$ 9,300	\$ 17,200	100%
550	HOSE & NOZZLES	\$ 17,200		\$ 17,200	\$ 17,132	100%
552	EQUIPT MAINTENANCE	\$ 6,200		\$ 6,200	\$ 6,200	100%
553	VEHICLE MAINTENANCE	\$ 46,500		\$ 46,500	\$ 44,364	95%
	Repair				\$ -	
	Maintenance				\$ -	
541	APPARATUS REPLACEMENT PROG./PAYMENTS	\$ 92,088	\$ 167,067	\$ 259,155	\$ 259,155	100%
554	EQUIPMENT CAPITOL OUTLAY	\$ 29,000		\$ 29,000	\$ 28,854.66	99%
616	CLOTHING - SAFETY	\$ 11,490	\$ 51,910	\$ 63,400	\$ 43,986	69%
BUILDINGS & GROUNDS						
561	BUILDING MAINTENANCE	\$ 11,839	\$ 10,200	\$ 22,039	\$21,600	98%
562	REPAIR OFFICE/LIVING QUARTERS	\$ 2,500		\$ 2,500	\$2,500	100%
564	OFFICE FURNITURE	\$ 16,500		\$ 16,500	\$16,500	100%
569	BUILDING & GROUND CONTINGENCIES	\$ 351,500		\$ 351,500	\$351,500	100%
570	STATION / PROPERTY CAPITOL OUTLAY	\$ 706,969	\$ 555,943	\$ 1,262,912	\$ 1,054,072.79	83%
SUPPLIES						
601	OFFICE EQUIPMENT	\$ 1,200		\$ 1,200	\$ 1,200	100%
602	COMPUTER EQUIPMENT	\$ 3,600		\$ 3,600	\$ 2,031	56%
603	ANNUAL SERVICE CONTRACTS	\$ 27,320		\$ 27,320	\$ 23,825	87%
606	OFFICE SUPPLIES	\$ 5,200		\$ 5,200	\$ 5,106	98%
607	POSTAGE	\$ 1,326		\$ 1,326	\$ 1,326	100%
608	STATION SUPPLIES-CLEAN/MAINT	\$ 8,000		\$ 8,000	\$ 7,492	94%
618	MEDICAL SUPPLIES/EQUIPMENT	\$ 16,100		\$ 16,100	\$ 15,859	99%
625	UTILITIES - ELEC/ GAS/ WATER/GARBAGE/TEL-INT	\$ 50,578		\$ 50,578	\$ 47,139	93%
633	MEETING / TRAVEL	\$ 11,200		\$ 11,200	\$ 10,063	90%
635	FIREFIGHTING FOAM	\$ 6,000		\$ 6,000	\$ 4,708	78%
636	SUPPLIES - CONTINGENCIES	\$ -	\$ 8,000	\$ 8,000	\$ 8,000	100%
SERVICES						
657	DISPATCHING	\$ 80,000		\$ 80,000	\$ 74,468	93%
658	COMPUTER SUPPORT	\$ 11,800		\$ 11,800	\$ 11,800	100%
665	PHYSICAL EXAMS/EMT RECERT	\$ 10,450		\$ 10,450	\$ 9,844	94%
670	FIRE PREVENTION/PUBLIC EDUCATION		\$ 5,000	\$ 5,000	\$ 5,000	100%
675	EMPLOYEE TRAINING	\$ 4,123	\$ 87,253	\$ 91,376	\$ 90,183	99%
679-1	MEMBERSHIP & CONFERENCES	\$ 12,175	\$ -	\$ 12,175	\$ 10,454	86%
690	SERVICE CONTINGENCY	\$ 8,600		\$ 8,600	\$ 8,600	100%
652-56	OUTSIDE SERVICES	\$ 145,524		\$ 145,524	\$80,958	56%
676-80	PROFESSIONAL SERVICES	\$ 60,418		\$ 60,418	\$ 50,809	84%

Waterloo Morada Fire District Monthly Summary Report 2023-2024

	Balance Sheet	Last Month	Current	Change
100	General Account- SJ County	\$ 501,097	\$ 115,920	\$ 385,177
101	Operating Funds - F&M Checking	\$ 142,644	\$ 155,696	\$ (13,052)
103	Operating Reserves / SJ County	\$ 42,280	\$ -	\$ 42,280
106	Operating Reserves/F&M Bank	\$ 1,194,198	\$ 1,036,032	\$ 158,166
	*Apparatus Replacement			
	*Capital Improvements/New Station Const.			
	Sum of 103 and 106		\$ 1,036,032	

Long Term Liability	Beg Bal	Liability Paid	Balance
8/1/2023 SJCERA Sick Leave Bank	\$ 230,000	\$ 110,000	\$ 120,000
Station 2 Property	\$ 536,250	\$ 154,425	\$ 381,825
2018 Type 1 (Hi-Tech)	\$ 626,281	\$ 536,812	\$ 89,469
2018 Type 3 (BME)	\$ 377,170	\$ 323,289	\$ 53,881
2020 Type 1 (E-2)	\$ 694,818	\$ 246,747	\$ 448,071

Final Budget Status	Budget Amt	Balance	% Bal Left
8/1/2023 Current Status of Budget	\$ 6,196,228		
Restricted Revenue of Budget	\$ 889,624		
Total Budget	\$ 7,085,852	\$6,309,731	89%

Revenue Status	Budget Amt	Est. Restricted	Balance	% Bal
8/1/2023 Revenues Received				
GRANT				
SAFER - Grant	\$ 364,089		\$ 57,975	15.92%
ARPA - Funds Received				
Interest - F&M Operating Reserve & Gen.				
Interest - SJ CO and General Acct				
Property Tax - Annex Loss				
Property Tax Secured - SB813	\$ 1,360			
Property Tax Current Secured	\$ 2,252,041			
Property Tax Current Unsecured	\$ 104,200			
Property Tax Unsecured-Prior	\$ 2,448			
SB813 Supplemental	\$ 66,700			
SB813 Prior Supplemental	\$ 100			
Special Assessment (1986)	\$ 810,135			
Special Assessment (Measure N)	\$ 1,624,252			
ST-Homeowners Property Tax	\$ 6,417			
Fees for Service (Inspection-Permits)				
Impact Mitigation			\$ 1,726	
Outlawed Warrants/Miscellaneous				
Fire Recovery				
Rebates,Refunds / Fuel Tax Refund			\$ 204	
Cost Reimbursement-Workers Comp				
OES Reimbursement				
Employee Union /Assn Dues Reimbursed	\$ 18,582			
Total Income	\$ 5,250,324	\$ -	\$ 59,905	



A Cost-Effective Solution for Public Safety Wellness

Law enforcement officers, firefighters, dispatchers and other public safety personnel are tasked with handling the most high-risk, urgent and dangerous events in our communities. They respond routinely to incidents most people never experience firsthand—suicides, murders, accidents, natural disasters, violence committed against children, sexual offenses, violent individuals, noncompliant suspects, people in the throes of crisis. The job carries the constant potential for injury and risk to safety and security.

Public safety and local government leaders and elected officials have a great opportunity to support the wellness of the first responders we trust to provide the most urgent, critical and high-stakes service to the community. The key lies in delivering confidential, immediately accessible resources that are customized for the issues first responders face.

Fortunately, doing just that is not only possible, it's surprisingly cost-effective.

Public Safety Wellness Challenges

First responders pay a price for their dedication to their profession. They experience high rates of suicidal ideation, post-traumatic stress and depression; in nationwide surveys, firefighters and officers overwhelmingly report stress on the job has impacted their mental health.^{1,2,3}

The effects are physical, too; 70% of firefighters are obese or overweight; 40% of police officers are obese and 80% are overweight.^{4,5} Complications from shift work compound the issues: Nearly 40% of firefighters screen positive for sleep disorders,⁶ while fatigue has been shown to affect police officer decision making and judgment.⁷

¹Ushery D, Manny D, Stulberger E. (11/20/18). Nearly 1 in 5 cops has considered suicide amid stigma around mental health issues. <https://www.nbcnewyork.com/news/local/i-team-nearly-1-in-5-cops-has-considered-suicide-amid-stigma-around-mental-health-issues/1817436/>
²Wagner E, Bott M, Villarreal M et al. (3/1/18) National data shows firefighters' mental, emotional health not getting enough attention. <https://www.nbcbayarea.com/news/local/national-data-shows-firefighters-mental-emotional-health-not-getting-enough-attention/196910/>
³Substance Abuse and Mental Health Services Administration. (May 2018) First Responders: Behavioral Health Concerns, Emergency Response, and Trauma. <https://www.samhsa.gov/sites/default/files/dtac/supplementalresearchbulletin-firstresponders-may2018.pdf>
⁴Wilkinson ML, Brown AL, Poston WS, et al. (2014) Physician Weight Recommendations for Overweight and Obese Firefighters, United States, 2011–2012. *Preventing Chronic Disease*. 11:140091. <http://dx.doi.org/10.5888/pcd11.140091>
⁵Can SH, Hendy H. (May 2014) Behavioral variables associated with obesity in police officers. *Industrial Health*. 52(3):240–247. <https://www.ncbi.nlm.nih.gov/pmc/articles/PMC4209580>
⁶Brigham and Women's Hospital. (11/13/14) Sleep disorders found to be highly prevalent in firefighters. *ScienceDaily*. <https://www.sciencedaily.com/releases/2014/11/141113085220.htm>
⁷James L. (9/21/17) The Stability of Implicit Racial Bias in Police Officers. *Police Quarterly*. 21(1)30–52. <https://doi.org/10.1177/1098611117732974>

While many municipalities and counties offer wellness services through an Employee Assistance Program, these are often inadequate for the unique stressors of a public safety career. First responders overwhelmingly report cultural stigmas that create a barrier to most seeking help for emotional and behavioral issues. And when they do seek help, 60% of officers and firefighters say the wellness resources provided to them through Employee Assistance Programs are not helpful.^{1,2}

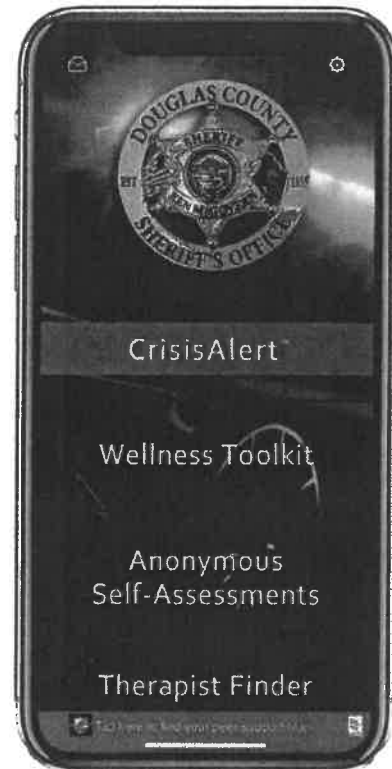
Hidden Costs of First Responder Mental Health Issues

Simply knowing that we are taking good care of our personnel—doing the right thing to support them—is motivation enough for most agency and local government leaders. But there also are strong qualitative reasons to proactively address first responder wellness.

In fact, there are five areas where your agency may be spending large sums of money related to first responder mental health without realizing it:

1. **Overtime costs** that rack up when personnel are out on sick leave or disability as a result of untreated mental health issues
2. **Worker's compensation** costs involving post-traumatic stress syndrome (many states now consider PTSD as presumptive for first responders)
3. **High healthcare costs** as a result of the physical impacts of stress, which can include cardiac issues, diabetes, obesity, substance abuse and sleep issues
4. **Costs associated with personnel complaints, lawsuits and settlements** that may be a result of poor decision-making by personnel suffering from lack of sleep, burnout or compassion fatigue
5. **Turnover costs**—including recruiting, training and equipping new personnel—when first responders choose to leave the agency due to chronic stress or feeling unsupported

As noted above, current support mechanisms for first responders are largely insufficient. Municipalities remain at significant financial risk if relying upon existing support resources.



The Wellness Solution for Public Safety: Cordico

Cordico's mobile wellness app provides a complete range of self-assessments as well as continuously updated videos and guides on more than 60 health and lifestyle management topics. This unique wellness solution meets three critical criteria necessary to overcome the stigma of asking for help and address the cumulative effects of chronic stress on first responders:



Confidential – First responders must have trust that they can access resources in a completely confidential manner that will not have an impact on their careers. Cordico's apps work through a generic link and generic password. There is no personal data tied to app (although we can provide aggregate data to help

leaders judge overall use or identify trends in resource usage).



Customized – Resources provided to first responders must reflect the realities of their jobs. Cordico’s assessments, articles and videos are developed by first responder psychologists and are specifically tailored for public safety personnel. We also help agencies tailor their apps with agency-specific content or training and links to local resources.



Accessible – Public safety is a 24/7 business; first responders must be able to access resources quickly, easily and at any time of day. By delivering our content through an app, we provide one place for personnel to access all the wellness content the agency offers, available 24/7. Options include one-touch access to peer support and chaplains, teletherapy and a therapist finder.



The many benefits of implementing the Cordico app include:

- Demonstrating strong city/county support for the wellness of their first responders
- Providing in-hand, on-demand, easy access to a multitude of high-quality wellness tools and confidential resources specifically for public safety personnel

- Providing easier access to existing support mechanisms (e.g., peer support, therapists and local healthcare resources)
- Increasing utilization of a wide range of wellness support resources to promote a healthier workforce
- Improving recruitment, retention and morale and reducing absenteeism

Implementation of the Cordico apps has been associated with higher rates of utilization of support resources, the development of stronger wellness support options, and strong positive feedback regarding the program at all organizational levels.

Cordico Wellness App Investment

First responder wellness requires an investment, but the costs of the Cordico app are projected to be more than offset by savings in the form of improved employee wellness, lower employee stress, improved morale, decreased absenteeism and increased retention.

The annual subscription covers:

- App build, design, licensing, maintenance, technical support and ongoing updates (iPhone and Android)
- Unlimited use to all personnel employed by the agency
- Unlimited use at no cost to all spouses and significant others of personnel employed by the agency
- Unlimited use at no cost for all department retirees
- Implementation and support for promoting the app to agency personnel, including posters, QR codes for easy phone installation, and a customized PowerPoint presentation for shift briefings or roll call. These resources have resulted in a 90% app installation rate.

At the Forefront of Wellness

"If you do one thing for your agency this year, get this app. It will show that employee wellness is a priority, you truly care, and you want to make the best tools and resources accessible to your officers 24/7."



Kimberly A. Miller, Ph.D.
Police Psychologist, Consultant,
Coach & Trainer
National Sheriffs' Association
Member & Seminar Presenter

"The Cordico team provided exceptional customer service and went out of their way to make the development process smooth and fast. The finished product far exceeded my expectations and those of my command staff. We need our emergency responders to be at their peak performance levels, and the Cordico wellness app gives them the tools and resources to do just that."



Captain Eric Dayley
MA District Commander
Idaho State Police District Five

"I was looking for a way to inform our officers about the numerous resources that are available to support their emotional health and well-being. I also wanted to provide them with a roadmap to those resources. The Cordico wellness app is a confidential tool that hosts all of their wellness resources in one location, which allows our officers to have 24/7 access in the palm of their hands."

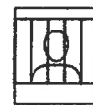


Lynnette Hall-Lewis, Esq., CWPC
Health Engagement Manager
City of Memphis

"With the Cordico app and the program we have in place, if something ever comes up for any of our members—even in retirement—they'll have immediate access to resources and somewhere to turn."



Fire Chief Brian Fennessy
Orange County (CA) Fire Authority



Ready to put *your* agency at the forefront of wellness? Request a demo today.

cordico.com/quote

sales@cordico.com

844-220-4929

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

CERTIFIED PUBLIC ACCOUNTANTS

July 19, 2023

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, 2023.

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, 2023. 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.

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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 internal control relevant to the audit, 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.

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.

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). 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.

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, 2023 to not exceed \$12,700. 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: _____

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Director signature: _____

Title: _____

Date: _____

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

CERTIFIED PUBLIC ACCOUNTANTS

July 19, 2023

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, 2023.

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, 2023.

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.

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- 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, 2023 not to exceed \$700. 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: _____

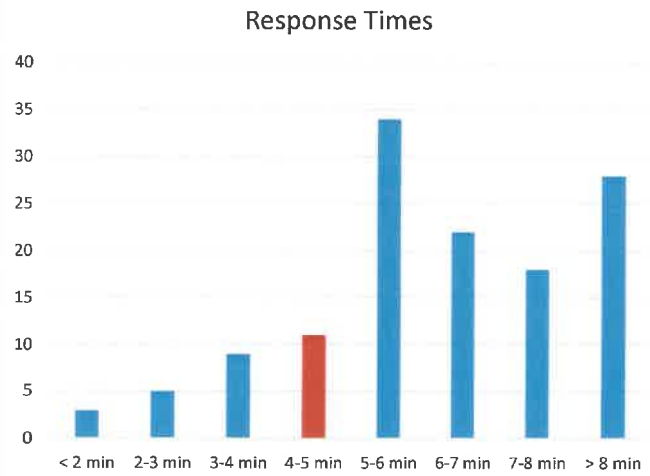
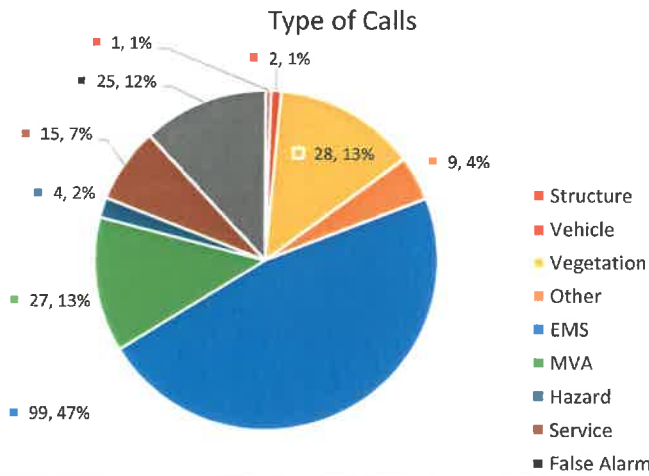
Date: _____



WATERLOO MORADA FIRE DISTRICT MONTHLY ACTIVITY REPORT

June
2023

EMERGENCY OPERATIONS



Incidents		Month	YTD
Total Calls:		210	1214
Emergency Response - Code 3 Calls Only			
Station	Incidents	Avg Resp Time	Total Inc
1	76	6:34	36%
2	54	6:02	26%
Both Sta Avg:		6:18	
Non-Emergency		This Month	YTD
Amount of Responses		21	133

Prevention		Month	YTD
Business Inspections		3	52
Fire Permits Issued		13	103
Public Education		2	8
Children			16
Adults			320

Training	
Month	889
YTD	4124

Dollar Loss		Monthly	YTD
Property	\$	14,000	\$ 154,500
Contents	\$	-	\$ 24,850

Response by Shift	
A	71
B	66
C	73

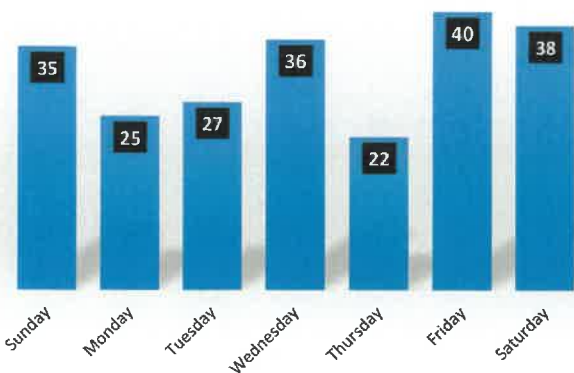
Response by Unit								
E15-1	E15-2	E15-3	BR15-1	WT15-1	BC15	CH15-1	OES 4122	Total
118	110	0	16	4	32	0	0	280

Stacked Calls		This Month	YTD
Incidents		39	234
Percentage		19%	19%

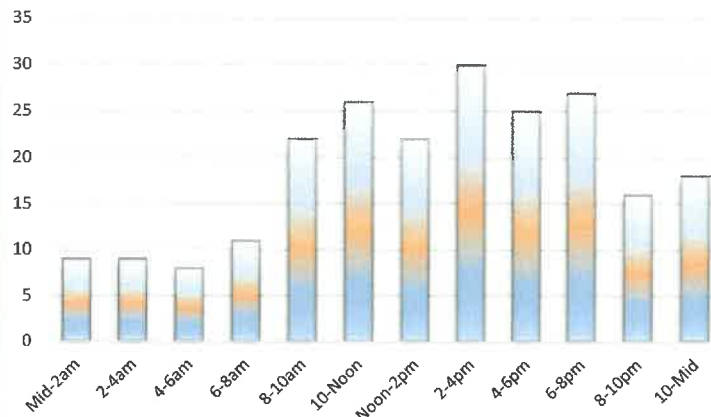
Aid Given/Received		This Month	YTD
Given		43	151
Received		11	72

Homeless Related	
Month	31
YTD	148
	12%

Incidents by Day of Week



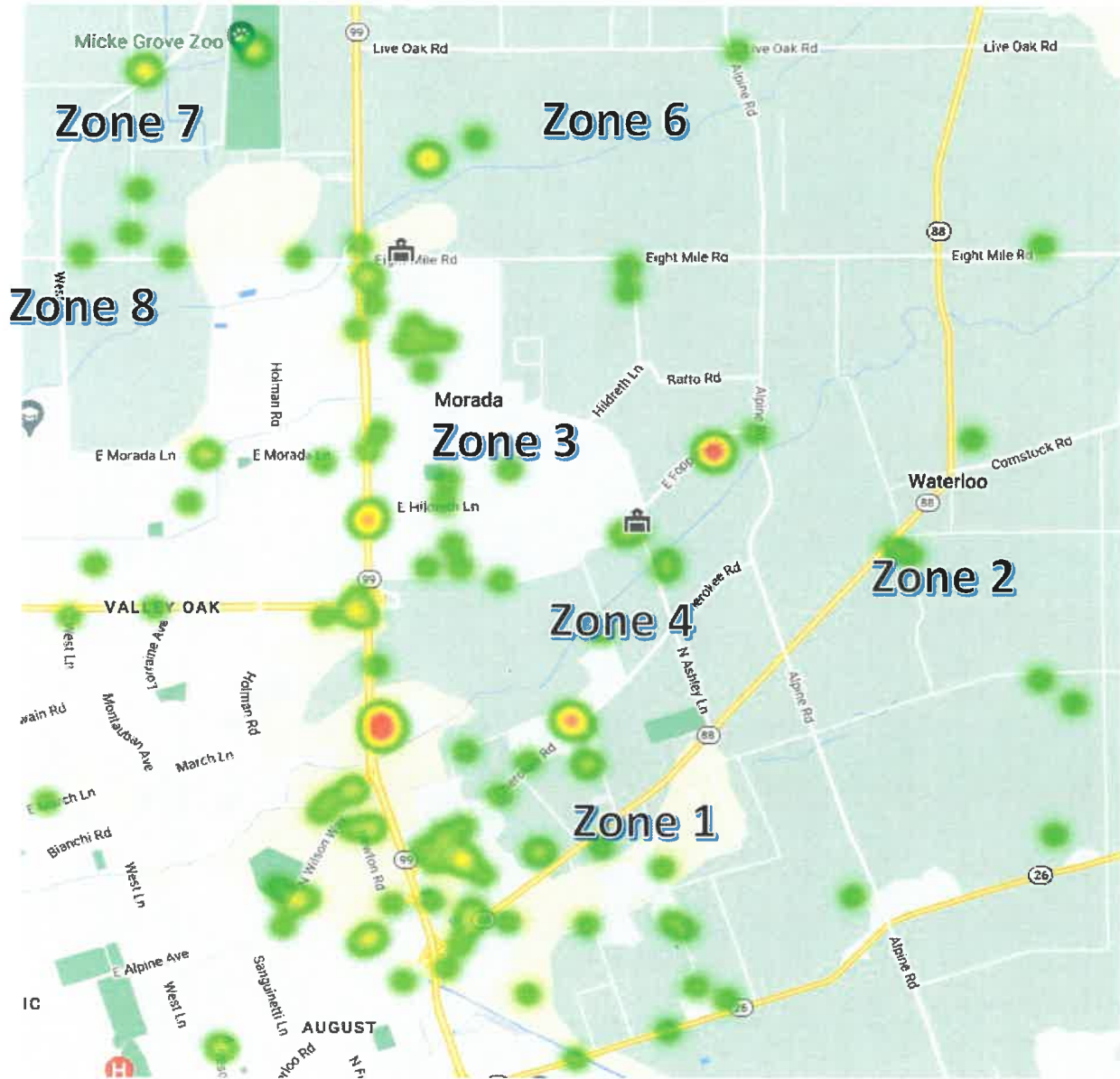
Incidents by Time of Day





WATERLOO MORADA FIRE DISTRICT MONTHLY ACTIVITY REPORT

June
2023



Incident Density Map

Zone 1	25
Zone 2	10
Zone 3	40
Zone 4	53
Zone 6	16
Zone 7	19
Zone 8	1