



Tracy Rural County Fire Protection District

Board of Directors

Jeff Ramsey
Craig Miller
Matt Kopinski
Pete Reece
John Vieira

Clerk of the Board

Raychel Jackson

Board of Directors – Regular Meeting Agenda Tuesday, October 8, 2024 at 4:00 PM PST

Join Zoom Meeting

<https://us06web.zoom.us/j/83946854458?pwd=PPv6FJEUnKQ3BfAsQeYSs878r7GCmp.1>

Call In Number: [1 \(669\) 900 6833](tel:16699006833)

Meeting ID: 839-4685-4458

Passcode: 177352

**Location: 835 N. Central Avenue
Tracy, CA 95376
2nd Floor**

1. Roll Call and Pledge of Allegiance

2. Public Comment

Please, give your name, entity (if any), and address as well as what agenda item you wish to speak about to the Clerk of the Board so that your comments may be heard at the appropriate time. Comments must be limited to 3 minutes.

3. Consent Calendar

- 3.1 Adoption of the October 8, 2024 Agenda
- 3.2 Approval of the September 10, 2024 Minutes
- 3.3 Approval of October Warrant List
- 3.4 September Monthly Check Register
- 3.5 Transfer \$500,000 from Bank of Stockton CIP Account to CA Class Invest. CIP Account

4. Regular Agenda

- 4.1 Review and Discuss Current General Liability Insurance Policy
- 4.2 Public Hearing of the Tracy Rural Fire Protection District Ordinance No. 2024-01
Establishing Compensation/Benefits, and Authorizing Reimbursement of Expenses
for the Board of Directors
- 4.3 Review and Approve Auditor Contract with Blomberg & Griffin for FY 23/24 Audit
- 4.4 Discuss and Approve Solar Proposal for Station 93
- 4.5 Receive Updated Information Regarding Station Maintenance Issues

5. Committee Reports

5.1 JPA Representative Report

6. Informational Update

6.1 Fire Chief's Update

6.2 Board Clerk Update

7. Public Comment

For any items not on the agenda.

8. Board Member Comment

For any items not on the agenda and requests for future agenda items. No action will be taken on any questions or matters raised by the Board at this time.

9. Closed Session

9.1 Consult with Legal Counsel – Significant Exposure to Litigation (California Government Code sections 54956.9(d)(2), 54956.9(e)(2)): one matter.

10. Adjournment until Next Regular Session – November 12, 2024

Compliance with the Americans with Disabilities Act (US Code Title 42) – Assistance for Those with Disabilities: If you have a disability and need accommodation to participate in the meeting, please contact the Administration Office (209-834-7269) or email (raychel.jackson@tracyruralfire.org) at least 72 hours prior to the meeting to inform us of your needs and to determine if accommodation is feasible.



Tracy Rural County Fire Protection District

Board of Directors – Regular Meeting Minutes Tuesday, September 10, 2024 4:00 PM

1. Roll Call and Pledge of Allegiance

Chairman Ramsey called the meeting to order at 4:01 pm. All Directors present.

2. Public Comment

No Public Comment.

3. Consent Calendar

3.1 Adoption of the September 10, 2024, Agenda

3.2 Approval of the August 13, 2023, Minutes

3.3 Approval of September Warrant List

3.4 August Monthly Check Register

- Motion was made by Director Miller, seconded by Director Kopinski to accept Consent Calendar. Motion passed.

4. Regular Agenda

4.1 Approve TRFD Final Budget for Fiscal Year 2024-2025

- Motion was made by Director Miller, seconded by Director Kopinski to Approve and Adopt Final Budget for Fiscal Year 2024-2025. Motion passed.

4.5 Receive Updated Information Regarding Station Maintenance Issues

- No Action Taken.

5. Committee Reports

5.1 JPA Representative Report

- Chairman Ramsey provided a report from the August 14, 2024 JPA Regular Board Meeting – Board approved the final budget for FY 2024-2025; adopted a resolution amending 4 PT EMTs and Paramedics to the roster; approved \$340,000 of the FY23/24 surplus funds to the training facility project; and the transfer of 95 is complete.

6. Informational Update

6.1 Fire Chief's Update

- Chief Bradley provided the monthly report based on the Fire Chief Update dated September 2024, that was provided to the Board of Directors and staff at the meeting.
- Press Release regarding the Surge Ambulance will be held on September 16, 2024 at 10:00 am at Admin Office.

6.2 New Office Location

- Looking for a new office location with a 1 year lease.

7. Public Comment

No Public Comment.

8. Board Member Comment

Director Miller congratulated Clerk for her Certification in Leadership Skills, requested to have M3 at our next meeting to discuss policy, and working on dismantling the fire engines; Vice Chair Ramsey mentioned Director Reece recently had eye surgery and is doing well and Reece asked to move \$500,000 from the sale of Banta to the CA Class investment account; Director Kopinski thanked the firefighters and a remembrance for 9/11.

9. Closed Session

No Action Taken.

10. Meeting Adjournment at 5:02 pm.

Raychel Jackson

Raychel Jackson, Clerk of the Board

September 30, 2024

TRACY RURAL COUNTY FIRE PROTECTION DISTRICT -- 49501 -- October 8, 2024

GENERAL OPERATING FUND	AMOUNT	ACCOUNT	VENDOR #
PETE REECE 30421 KOSTER ROAD TRACY, CA 95304		6226010900	0000010849
MATT KOPINSKI 33969 S. KOSTER ROAD TRACY, CA 95304	\$ -	6226010900	0000101809
CRAIG MILLER 5336 W. DURHAM FERRY ROAD Tracy, CA 95304	\$ 100.00	6226010900	0000105820
JEFF RAMSEY 27722 S. BIRD ROAD TRACY, CA 95304	\$ -	6226010900	0000098549
JOHN VIEIRA 19700 SOUTH LAMMERS ROAD TRACY, CA 95304	\$ 100.00	6226010900	0000010852
BERRETH LAW GROUP 2020 WEST KETTLEMAN LANE, SUITE E LODI, CA 95242	\$ 1,464.00	6221005100 6221005120 6221005130	0000110532 GOVERNANCE Litigation
Total	\$ 1,464.00		
TOTAL FOR GENERAL OPERATING FUND	\$ 1,664.00		

TRACY RURAL COUNTY FIRE PROTECTION DISTRICT -- 49591 -- October 8, 2024

CAO RESERVE FUND 49591	AMOUNT	ACCOUNT	VENDOR #
Community First National Bank 215 Seth Child Rd. Manhattan, KS 66502		6331000100.00	. 0000102922
<i>Total</i>		6331000100.00	. 0000102922
TOTAL CAO FUND 49591	\$0.00		

SIGNATURES OF BOARD MEMBERS

PETE REECE, DIRECTOR

JOHN VIEIRA, DIRECTOR

MATT KOPINSKI, DIRECTOR

JEFF RAMSEY, CHAIR

CRAIG MILLER, VICE CHAIR

Tracy Rural Fire Protection District

Balance Sheet

As of September 30, 2024

	<u>Total</u>
ASSETS	
Current Assets	
Bank Accounts	
Bank of Stockton-Capital Outlay	888,366.73
Bank of Stockton-Operating	490,169.28
Bank of Stockton-Retirement	5,414.44
CA CLASS - Capital	632,600.21
CA Class - FFF	504,286.05
CA Class - Reserves	1,083,341.47
Fund 49501 - Operations	-392,774.04
Fund 49512 - Retirement Buyout	18,893.92
Fund 49515 - Fire Facility Fees	13,739.12
Fund 49519 - Emergency Reserve	1,085,931.00
Fund 49591 - Capital Outlay Res	262,181.29
Total Bank Accounts	<u>\$ 4,592,149.47</u>

TRACY RURAL COUNTY FIRE PROTECTION DISTRICT
Cleared Transactions for TRFD
September 2024

	Transaction Type	Date	Vendor	Memo/Description	Split	Amount
Bank of Stockton-Capital Outlay						
	Deposit	09/30/2024		Interest Earned	BOS Retirement:Interest	36.40
						\$ 36.40
Capital Outlay						
Bank of Stockton-Operating						
	Expense	09/03/2024	ProTech		Utilities:Station 5	-70.00
	Expense	09/04/2024	Pacific Gas & Electric		Utilities:Station 5	-788.37
	Expense	09/04/2024	Pacific Gas & Electric		Utilities:Station 3	-2,549.67
	Expense	09/04/2024	Pacific Gas & Electric		Utilities:Station 4	-1,992.93
	Expense	09/06/2024	Patriot Pest Managment		-Split-	-238.00
	Expense	09/09/2024	City of Tracy		Utilities:Station 4	-323.22
	Expense	09/09/2024	City of Tracy		Utilities:Station 5	-411.81
	Expense	09/09/2024	Zoom		Office Expense:Software/Hardware	-10.00
	Check	09/10/2024	Special District Financial Services, LLC	August inv	Business Office Services	-5,064.61
	Expense	09/12/2024	Melo Construction, Inc	Roof Repair	Building Maintenance Fund:Station 4	-8,437.00
	Expense	09/13/2024	Jeff Ramsey	August stipend	Directors Fees:Jeff Ramsey	-300.00
	Expense	09/13/2024	Matthew Kopinski	August stipend	Directors Fees:Kopinski, Matt	-400.00
	Expense	09/17/2024	EcoWater Systems		Utilities:Station 3	-63.00
	Expense	09/17/2024	Special District Financial Services, LLC	CSDA Annual Conference	Miscellaneous:Travel	-782.62
	Expense	09/23/2024	Nor-Cal Plumbing	laundry sink	Building Maintenance Fund:Station 4	-225.00
	Expense	09/23/2024	Nor-Cal Plumbing	laundry / kitchen sink clog - camera	Building Maintenance Fund:Station 4	-475.00
	Expense	09/23/2024	Premier Backflow & Pumping	hose leak repair	Building Maintenance Fund:Station 4	-629.00
	Expense	09/23/2024	Mountain Valley Pumping	septic tank pump	Building Maintenance Fund:Station 3	-700.00
	Expense	09/23/2024	Amp Electric	LED retrofit	Building Maintenance Fund:Station 4	-7,530.19
	Expense	09/24/2024	AT&T		Office Expense:Phone	-443.86
	Expense	09/27/2024	Delta Disposal Service		-Split-	-390.41

	Transaction Type	Date	Vendor	Memo/Description	Split	Amount
	Expense	09/27/2024	Ace Hardware	mice traps	Building Maintenance Fund:Station 3	-164.57
	Expense	09/27/2024	R&S Erection Tri-County, Inc.	door #1 board timer issue	Building Maintenance Fund:Station 3	-423.75
	Expense	09/27/2024	The Tracy Press		Miscellaneous	-185.40
Operating						-\$ 32,598.41
Bank of Stockton-Retirement						
	Deposit	09/30/2024		Interest Earned	BOS Retirement:Interest	3.33
Retirement						\$ 3.33
CA CLASS - Capital						
	Deposit	09/30/2024		Interest Earned	Investment:Interest	2,714.61
Total for CA CLASS - Capital						\$ 2,714.61
CA Class - FFF						
	Deposit	09/30/2024		Interest Earned	Class - FFF Interest	2,163.99
Total for CA Class - FFF						\$ 2,163.99
CA Class - Reserves						
	Deposit	09/30/2024		Interest Earned	Investment:CA Class - Reserves	4,648.82
Total for CA Class - Reserves						\$ 4,648.82
Fund 49501 - Operations						
	Check	09/10/2024	John Vieira		Directors Fees:Vieira, John	-100.00
	Check	09/10/2024	Pete Reece		Directors Fees:Reece, Pete	-200.00
	Check	09/10/2024	Berreth Law Group		Legal Services:General	-3,531.90
	Check	09/10/2024	Craig Miller		Directors Fees:Craig Miller	-300.00
Operations						-\$ 4,131.90



Tracy Rural County Fire Protection District

Agenda Item 4.1

STAFF REPORT

Meeting: Regular Meeting
Date: October 8, 2024
To: Board of Directors
Prepared by: Raychel Jackson, Board Clerk
Approved by: Jeff Ramsey, Chairperson

Re: Review and Discuss Current General Liability Insurance Policy

RECOMMENDATION

Action Item X Non-Action Item

Review and discuss current general liability insurance policy and provide staff with further instructions.

BACKGROUND

TRFD, SJCFA and M3 Agent met to discuss adequate coverage for TRFD. This report provides an overview of the current general liability insurance policy held by TRFD and offers recommendations for improvements or adjustments. The objective is to ensure adequate coverage for potential liabilities while optimizing costs.

Policy Provider: CalMutuals JPRIMA
Coverage Period: April 1, 2024 – April 1, 2025
Coverage Amount: \$1,000,000.00/auto and liability
Premium: \$33,058.00

DISCUSSION

In the current JPA Lease Agreement, effective January 1, 2022, it outlines insurance requirements that are intended to protect both the Authority and District which each entity maintain their own insurance policies. Both the District and Authority maintain insurance policies that cover similar risks and liabilities. This overlap can lead to increased costs, confusion in claims and coordination issues.

To address these issues, a review of both policies should be undertaken to identify redundancies and ensure optimal coverage.

FISCAL IMPACTS / ATTACHMENTS

None.



Tracy Rural County Fire Protection District

Agenda Item 4.2

STAFF REPORT

Meeting: Regular Meeting
Date: October 8, 2024
To: Board of Directors
Prepared by: Kevin Berreth, Esq. General Counsel
Approved by: Jeff Ramsey, Chairperson

Re: Introduce & Waive First Reading of the TRFPD Ordinance No. 2024-01 Establishing Compensation/Benefits, and Authorizing Reimbursement of Expenses for the Board of Directors

RECOMMENDATION

Action Item X Non-Action Item

1. Read the title of Tracy Rural Fire Protection District Ordinance No. 2024-01: Ordinance for Adoption of the Board Compensation/Benefits, and waive further reading beyond the title;
2. Open the public hearing and take any public comment
3. Close the public hearing and consider for adoption of TRFPD Ordinance No. 2024-01 Board Compensation/Benefits

BACKGROUND

The board members of Tracy Rural County Fire District have received the same compensation for the past decade. Board members are currently compensated at a maximum rate of \$100 per meeting. This has remained unchanged. The board has tasked District Council to explore the options available to the board so the board can evaluate and decide whether an increase in board compensation is warranted.

DISCUSSION

On July 9, 2024, legal counsel reviewed the information presented in this staff report regarding board compensation and the Board recommended bringing it to the Board for discussion. Board Member compensation is subject to State and Federal, and SSA withholding and employer contributions for Federal and State income tax, FICA, Medicare, Workers' Compensation. Elected officials are exempt from State Disability and Unemployment Insurance Coverage and indelible for PERS.



Tracy Rural County Fire Protection District

- Current Compensation

The current rate of compensation for board members is \$100 per meeting. This practice reflects the language in California Health and Safety Code §13857(a) which authorizes compensation of \$100 for attending each meeting of the board. However, §13857 specifically provides that payment at this rate is not to exceed 4 meetings per month.

- Authorized Compensable Activities

Pursuant to Health and Safety Code § 13857, Government Code § 53232.1 defines the type of activities on a specific day which are defined as compensable meetings. They include:

1. Board meetings,
2. Meeting of an advisory body,

Health & Safety Code §13857(b) authorizes increases to Board Members' compensation if adopted pursuant to the requirements of the Water Code. Water Code §20202 authorizes the Board to adopt an ordinance increasing the \$100.00 limit by 5% per calendar year for each year since the last adjustment. For example, if we increase the current \$100 rate at 5% per calendar year starting in 2014, the new rate would be \$162.89 per meeting.

FISCAL IMPACTS

The fiscal impact would include the new adopted rate of \$162.89 per board member, per meeting.

ATTACHMENTS

1. TRFPD Ordinance No. 2024-01, Board Compensation/Benefits

ORDINANCE

TRACY RURAL COUNTY FIRE PROTECTION DISTRICT

ORDINANCE OF TRACY RURAL COUNTY FIRE PROTECTION DISTRICT ESTABLISHING COMPENSATION/BENEFITS, AND AUTHORIZING REIMBURSEMENT OF EXPENSES FOR THE BOARD OF DIRECTORS

BE IT ORDAINED by the Board of Directors of the Tracy Rural County Fire Protection District (“DISTRICT”) as follows:

WHEREAS, it is recognized that each member of the Board of Directors expends a considerable amount of time and effort serving on committees and attending meetings including, but not limited to meetings of the Board of Directors;

WHEREAS, in consideration for the expenditure of time and effort, it is appropriate to provide reasonable compensation and to authorize reimbursement of expenses for the Board of Directors, pursuant to Water Code Section 20200 et seq.; and

WHEREAS, California Water Code Section 20202 provided that DISTRICT Board Compensation may be increased at 5% per calendar year.

WHEREAS, Directors' compensation was last adjusted in 2013.

NOW, THEREFORE, BE IT ORDAINED by the Board of Directors of the DISTRICT as follows: The Board of Director’s Compensation will increase by five (5%) percent per year since 2013, making the new rate \$162.89.

Section 1. Compensation. Subject to the limitation of Section 2 of this ordinance each member of the Board of Directors shall be compensated at a rate of \$162.89 for attending:

- (a) Regular, special, emergency and adjourned meeting of the Board of Directors.
- (b) Regular, special, emergency and adjourned meeting of a committee of the Board of Directors, provided that attendance is as a member of that committee.
- (c) Regular special, emergency and adjourned meeting of a commission, Board, Joint Powers Authority, or committee, provided that membership on/in such body has been authorized by the Board of Directors.
- (d) A conference related to DISTRICT business provided that such compensation shall not exceed three days.
- (e) Court hearings or other legal proceedings related to DISTRICT business.

(f) Training sessions mandated by law including, but not limited to, ethics training and harassment training.

(g) Attendance at DISTRICT sponsored events, which are not considered Board Meetings or committee meetings such as service awards luncheons, leadership breakfasts, and similar events.

Section 2. Compensation for attendance at a meeting and/or conference as specified in Section 1, shall not exceed, on a per day basis, that amount of compensation as established by the Board, regardless of the number of meetings and/or conferences that are attended on the same day.

Section 3. Reimbursement of Expenses. Each member of the Board of Directors.

Section 4. Effective Date: This ordinance shall become effective sixty (60) days after adoption.

ADOPTED, this day of , .

ATTEST:



**Tracy Rural County
Fire Protection District**

Agenda Item 4.3

STAFF REPORT

Meeting: Regular Meeting
Date: October 8, 2024
To: Board of Directors
Prepared by: Raychel Jackson, Board Clerk
Approved by: Jeff Ramsey, Chairperson

Re: Review and Approve Auditor Contract with Blomberg & Griffin, CPA to Conduct the Annual Fiscal Year Audit Ending June 30, 2024

RECOMMENDATION

Action Item X Non-Action Item

Review and approve and authorize staff to execute agreement with Blomberg & Griffin, CPA for professional auditing services for fiscal year ending June 30, 2024.

BACKGROUND

TRFD is required to conduct an annual audit by an independent audit firm. This includes an audit of the general purpose financial statements and conforms to the Governmental Accounting Standards Board (GASB).

DISCUSSION

Blomberg & Griffin, CPA, has previously conducted the District's annual fiscal year audits ending June 30, 2017 through 2023. Staff has found the firm to be competent and professional in their audit process. Therefore, staff is recommending the reengagement of Blomberg & Griffin, CPA, for the fiscal year, ending June 30, 2024.

FISCAL IMPACTS

Impact is projected to be \$8,475.00 which falls within the approved general fund budget.

ATTACHMENTS

1. Auditor Proposal / Engagement Letter



Blomberg & Griffin Accountancy Corporation
Certified Public Accountant

INDEPENDENT AUDIT PROPOSAL

To The Board of Directors
Tracy Rural County Fire Protection District
793 S. Tracy BLV #298
Tracy, CA 95376

September 9, 2024

Dear Directors:

Thank you for the opportunity to submit the following proposal to serve as independent auditor for the Tracy Rural County Fire Protection District.

We propose to conduct an audit of the financial statements of the Tracy Rural County Fire Protection District for the year ended June 30, 2024.

We will plan and perform the audit in accordance with generally accepted auditing standards in the United States of America and minimum audit requirements of the State Controller's office will include tests of the accounting records and other procedures considered necessary under the circumstances. If our audit report is other than unmodified, we will fully discuss the reason with District's manager prior to presentation of the report. If during the audit we become aware of significant deficiencies in the design or operation of internal controls or of ways management practices can be improved, we will communicate such information to the District Board of Directors in a separate letter.

We propose to begin the audit for the year ended June 30, 2024, as soon as the District records are available. Setup, pre-list and certain other procedures would begin on notification of the contract. Fieldwork would begin soon after District personnel complete trial balance. The draft of the audited financial statements would be completed by November 30, 2024.

Our fee for the above services is based on hourly rates ranging from \$75 to \$150 per hour with a maximum fee not to exceed \$8,475. for the fiscal year ended June 30, 2024.

Tracy Rural County Fire Protection District- Audit Proposal – Page 2


This audit proposal is for a financial audit and the above fees include our entire out of pocket expenses including up to 7 bound copies of the audit report. Additional copies are available at \$10 each.

We will need the cooperation and assistance of District personnel to successfully complete the audit. Such assistance will include obtaining copies of documents, contracts, invoices, etc., various audit inquiries and assistance with preparation of the audit confirmations and other standard auditing procedures.

Should the District need additional services, our fee assisting shall be billed at the rate of \$150 per hour in addition to the audit fee discussed above. Such additional fees, if any, will be discussed with the District in advance of providing such services.

Should you need any additional information regarding this proposal please call John direct at (209) 466-3894.

Respectfully Submitted,



John E. Blomberg, CPA
Blomberg & Griffin Accountancy Corporation
john@blombergcpa.com

Approved By:

Signature

Dated



September 09, 2024

To Board of Directors and Management
Tracy Rural County Fire Protection District
Tracy, CA 95376

We are pleased to confirm our understanding of the services we are to provide Tracy 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, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of Tracy 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 [Name of Governmental Unit]'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 Tracy Rural County Fire Protection District's 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 appropriate 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:

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, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

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 Tracy 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 responsible for making drafts of financial statements, all financial records, and related information available to us; 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 12 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 (1) 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; (2) additional information that we may request for the purpose of the audit; and (3) 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 (1) management, (2) employees who have significant roles in internal control, and (3) 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, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to [include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon]. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Other Services

We will also prepare or assist in preparing the financial statements of Tracy Rural County Fire Protection District in conformity with accounting principles generally accepted in the United States of America based on information provided by you.

We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement 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 the financial statement preparation services and any other 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

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Blomberg & Griffin A.C. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to County or State Auditor Controller or its designee. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Blomberg & Griffin A.C. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to aforementioned parties. The County or State Auditor Controller or its designee may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

John E. Blomberg is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. We expect to begin our audit on approximately September 09, 2024 and to issue our reports no later than October 30, 2024.

Our fee for services will be as noted in our audit proposal.

Reporting

We will issue a written report upon completion of our audit of Tracy Rural County Fire Protection District s financial statements. Our report will be addressed to management and those charged with governance of Tracy 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.

We appreciate the opportunity to be of service to Tracy 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 the attached copy and return it to us.

Very truly yours,

Blomberg + Griffin AC

Blomberg & Griffin A.C.

RESPONSE:

This letter correctly sets forth the understanding Tracy Rural County Fire Protection District.

Management signature: _____

Title: _____

Date: _____

Governance signature: _____

Title: _____

Date: _____



Tracy Rural County Fire Protection District

Agenda Item 4.4

STAFF REPORT

Meeting: Regular Meeting
Date: October 8, 2024
To: Board of Directors
Prepared by: Raychel Jackson, Board Clerk
Approved by: Jeff Ramsey, Chairperson

Re: Discuss and Approve Solar Proposal for Station 93

RECOMMENDATION

Action Item X Non-Action Item

Discuss and approve solar energy proposals based on ad hoc committees' recommendation for installation at Station 93 and authorize staff to proceed with the necessary installation procedures.

BACKGROUND

In an effort to reduce energy costs and promote sustainability, TRFD has explored renewable energy options. Station 93, as a significant facility within our community, is a prime candidate for solar energy. The proposed system will not only decrease costs but also enhance our commitment to environmental stewardship.

DISCUSSION

The proposed solar energy project represents a valuable opportunity for TRFD to invest in renewable energy, achieve cost savings and fulfill our commitment to sustainability. Over the last several years, TRFD began investigating opportunities to implement the use of solar panels to generate energy needed to operate Station 93. The goal is to install solar panels so TRFD will have a secure energy source alternative that will be below the cost the District would spend for that same amount of energy purchased from Pacific Gas & Electric.

FISCAL IMPACTS

District has budgeted \$120,000.00 for the solar project.

ATTACHMENTS

None.



**Tracy Rural County
Fire Protection District**

Agenda Item 4.5

STAFF REPORT

Meeting: Regular Meeting
Date: October 8, 2024
To: Board of Directors
Prepared by: Raychel Jackson, District Clerk
Approved by: Jeff Ramsey, Chairperson

Re: Update Information Regarding Station Maintenance Issues

RECOMMENDATION

Action Item Non-Action Item

Receive an update on Station 93, Station 94 and Station 95 maintenance issues and modifications and provide direction to staff concerning future projects.

BACKGROUND

Station 93, located at 1400 W Durham Ferry Road, was constructed and occupied in 2006. Station 94, located at 16502 West Schulte Road, was remodeled from an existing 20+ year old ranch house into a fire station in 1995. Over the years, both stations have experienced maintenance issues that can be attributed to their age and the normal wear and tear related to fire station operations.

DISCUSSION

Ongoing maintenance and repairs at all stations. The following is the Building Maintenance budget for each station ending July 2024:

<i>Station</i>	<i>Expenses as of 9/30/24</i>	<i>FY 24/25 Budget</i>
Station 93	\$ 5,847.84	\$40,000.00
Station 94	\$ 118,623.11	\$40,000.00
Station 95	\$0.00	\$15,000.00

FISCAL IMPACTS / ATTACHMENTS

None.