

RODEO - HERCULES FIRE PROTECTION DISTRICT

HERCULES, CALIFORNIA

MEASURE O REPORT

JUNE 30, 2023



RODEO - HERCULES FIRE PROTECTION DISTRICT
TABLE OF CONTENTS
JUNE 30, 2023

Page

Independent Accountant's Report on Applying Agreed-Upon Procedures	1
--	---



**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

To the Board of Directors
Rodeo - Hercules Fire Protection District
Hercules, California

Report on the Financial Statements

We have performed the procedures enumerated below, which were agreed to by the Rodeo - Hercules Fire Protection District's management, on the Rodeo - Hercules Fire Protection District's (the "District") Measure O - Special Tax revenues received and expenditures made by the District for the fiscal year ended June 30, 2023. The District management is responsible for the receipt of Measure O - Special Tax revenues and deposit of such proceeds into the District's Measure O - Special Tax Revenue Fund and use it solely for any lawful purpose permissible to the District as instructed in Ordinance 2016-1. The sufficiency of these procedures is solely the responsibility of the District's management. Consequently, we make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

PROCEDURES:

The procedures performed and findings are listed below:

1. We agreed the actual Measure O - Special Tax proceeds collected and expended to the amounts recorded in the District's general ledger and recalculated the mathematical accuracy of the following schedule provided by the District:

Revenues:	
Measure O - special tax revenue	<u>\$ 2,584,327</u>
Expenditures:	
Group insurance health active employees	429,230
Group insurance - retiree	336,709
Unfunded actuarial accrued liability payments	1,684,896
County collection fee	<u>9,537</u>
Total expenditures	<u>2,460,372</u>
Net change in Measure O Fund	123,955
Available Measure O Fund, beginning of year	<u>844,178</u>
Available Measure O Fund, ending of year	<u><u>\$ 968,133</u></u>

The District received the Measure O Parcel tax funds mostly in September 2022. During fiscal year 2022-23, funds were used as follows:

Group Insurance Active Employees - The District spent a total of \$429,230 from the Measure O Fund to cover Group Insurance of active employees through June 30, 2023. Detail of insurance paid through Measure O Fund resources were as follows:

Group insurance active employees paid through Measure O:

July 2022	\$	34,567
August 2022		34,901
September 2022		29,877
October 2022		34,009
November 2022		34,042
December 2022		34,349
January 2023		36,259
February 2023		38,399
March 2023		38,748
April 2023		38,399
May 2023		38,138
June 2023		<u>37,542</u>
Total	\$	<u>429,230</u>

Group Insurance - Retiree - The District spent a total of \$336,709 from the Measure O Fund to cover Group Insurance Retiree through June 30, 2023. Detail of insurance paid through Measure O Fund resources were as follows:

Group Insurance - Retiree paid through Measure O:

July 2022	\$	27,739
August 2022		28,414
September 2022		28,798
October 2022		27,688
November 2022		27,254
December 2022		26,701
January 2023		29,067
February 2023		29,100
March 2023		26,801
April 2023		29,100
May 2023		28,323
June 2023		<u>27,724</u>
Total	\$	<u>336,709</u>

Unfunded Actuarial Accrued Liability Payments - The District spent a total of \$1,684,896 from the Measure O Fund to cover the District's Unfunded Actuarial Accrued Liability to Contra Costa County Employee's Retirement Association.

County Collection Fees - Contra Costa County assesses fees to levy assessments and taxes. Charges for the Measure O Levy totaled \$9,537, which was paid using Measure O Fund resources.

2. We traced the proceeds of the Measure O tax and reviewed the expenditures made by using those proceeds, as listed in aforementioned schedules, in accordance with Ordinance 2016-1 Section 4 and California Health and Safety Code section 13800 et seq. regarding use of tax proceeds.

FINDINGS:

Proceeds of taxes as listed in the schedule presented by the District's management were paid into the District's Measure O Special Revenue Fund and had been used by the District's, in compliance with Ordinance 2016-1 Section 4 and California Health and Safety Code section 13800 et seq, with no exceptions.

This engagement to apply agreed-upon procedures was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the District's Measure O - Special Tax revenues received and expenditures made by the District for the fiscal year ended June 30, 2023. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the District's management and is not intended to be and should not be used by anyone other than these specified parties.

Harshmal & Company LLP

Oakland, California
March 07, 2024