

RODEO - HERCULES FIRE PROTECTION DISTRICT

HERCULES, CALIFORNIA

MEASURE O REPORT

JUNE 30, 2021



RODEO - HERCULES FIRE PROTECTION DISTRICT
TABLE OF CONTENTS
JUNE 30, 2021

Page

Independent Accountant's Report on Applying Agreed-Upon Procedures	1
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**INDEPENDENT ACCOUNTANT'S REPORT
 ON APPLYING AGREED-UPON PROCEDURES**

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

Report on 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, 2021. The District's 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>2,502,195</u>
Expenditures:	
Group Insurance Health Active Employees	517,433
Group Insurance - Retiree	303,323
Unfunded Actuarial Accrued Liability Payments	1,639,704
County Collection Fee	<u>9,743</u>
Total Expenditures	<u>2,470,203</u>
Net Change in Measure O Funds	31,992
Available Measure O Funds, Beginning	<u>802,155</u>
Available Measure O Funds, Ending	<u><u>\$ 834,147</u></u>

The District received the Measure O Parcel tax funds mostly in October 2020. During fiscal year 2020-21, funds were used as follows:

Group Insurance Active Employees - The District transferred a total of \$517,433 from the Measure O Fund to the General Fund through a County Interfund transfer to cover Group Insurance of active employees through June 30, 2021. Detail of insurance paid through Measure O Fund resources were as follows:

Group Insurance Active Employees Paid through General Fund:

July 2020	\$	35,359
August 2020		33,608
September 2020		34,578
October 2020		32,672
November 2020		35,348
December 2020		37,762
January 2021		43,231
February 2021		40,916
March 2021		39,328
April 2021		40,260
May 2021		39,953
June 2021		104,418
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	\$	<u>517,433</u>

Group Insurance - Retiree - The District transferred a total of \$303,323 from the Measure O Fund to the General Fund through a County Interfund transfer to cover Group Insurance Retiree through June 30, 2021. Detail of insurance paid through Measure O Fund resources were as follows:

Group Insurance - Retiree Paid through General Fund:

July 2020	\$	25,405
August 2020		24,888
September 2020		25,398
October 2020		25,174
November 2020		24,936
December 2020		24,171
January 2021		25,321
February 2021		25,860
March 2021		25,543
April 2021		25,860
May 2021		25,225
June 2021		25,542
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	\$	<u>303,323</u>

Unfunded Actuarial Accrued Liability Payments - The District transferred a total of \$1,639,704 from the Measure O Fund to the General Fund through a County Interfund transfer to cover the District's Unfunded Actuarial Accrued Liability to Contra Costa County Employee's Retirement Association in November 2020.

County Collection Fees - Contra Costa County assesses fees to levy assessments and taxes. Charges for the Measure O Levy totaled \$9,743, 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, 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, 2021. 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
January 11, 2022