

RESOLUTION NO. 2022- 06 (SUBSEQUENT)

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE RODEO – HERCULES FIRE PROTECTION DISTRICT PROCLAIMING A LOCAL EMERGENCY PERSISTS, RE-RATIFYING THE PROCLAMATION OF A STATE OF EMERGENCY BY GOVERNOR NEWSOM’S ORDER N-15-21 ON SEPTEMBER 20, 2021 AND RE-AUTHORIZING REMOTE TELECONFERENCE MEETINGS OF THE LEGISLATIVE BODIES OF RODEO – HERCULES FIRE PROTECTION DISTRICT FOR THE PERIOD JULY 13, 2022 THROUGH AUGUST 11, 2022 PURSUANT TO THE BROWN ACT’S PROVISIONS.

WHEREAS, the RODEO – HERCULES FIRE PROTECTION DISTRICT is committed to preserving and nurturing public access and participation in meetings of the Board of Directors; and

WHEREAS, all meetings of RODEO – HERCULES FIRE PROTECTION DISTRICT’S legislative bodies are open and public, as required by the Ralph M. Brown Act (Cal. Gov. Code 54950 – 54963), so that any member of the public may attend, participate, and watch the District’s legislative bodies conduct their business; and

WHEREAS, the Brown Act, Government Code section 54953(e), makes provision for remote teleconferencing participation in meetings by members of a legislative body, without compliance with the requirements of Government Code section 54953(b)(3), subject to the existence of certain conditions; and

WHEREAS, a required condition is that a state of emergency is declared by the Governor pursuant to Government Code section 8625, proclaiming the existence of conditions of disaster or of extreme peril to the safety of persons and property within the state caused by conditions as described in Government Code section 8558; and

WHEREAS, a proclamation is made when there is an actual incident, threat of disaster, or extreme peril to the safety of persons and property within the jurisdictions that are within the District’s boundaries, caused by natural, technological or human-caused disasters; and

WHEREAS, it is further required that state or local officials have imposed or recommended measures to promote social distancing, or, the legislative body meeting in person would present imminent risks to the health and safety of attendees; and

WHEREAS, the Board of Directors previously adopted a Resolution, Number 2021-09 on October 13, 2021, finding that the requisite conditions existed for the legislative bodies of RODEO – HERCULES FIRE PROTECTION DISTRICT to conduct remote teleconference meetings without compliance with paragraph (3) of subdivision (b) of section 54953; and

WHEREAS, the Board of Directors previously adopted a subsequent Resolution, Number 2021-10 on December 21, 2021, finding that the requisite conditions exist for the legislative bodies of RODEO – HERCULES FIRE PROTECTION DISTRICT to conduct remote teleconference meetings without compliance with paragraph (3) of subdivision (b) of section 54953; and

WHEREAS, the Board of Directors previously adopted subsequent resolutions, Number 2022-01 on February 9, 2022, Number 2022-02 on April 13, 2022, and Number 2022-04 on June 1, 2022, finding that the requisite conditions exist for the legislative bodies of RODEO – HERCULES FIRE PROTECTION DISTRICT to conduct remote teleconference meetings without compliance with paragraph (3) of subdivision (b) of section 54953; and

WHEREAS, as a condition of extending the use of the provisions found in section 54953(e), the Board of Directors must reconsider the circumstances of the state of emergency that exists in the District, and the Board of Directors has done so; and

WHEREAS, emergency conditions persist in the District, specifically a required condition is that a state of emergency is declared by the Governor pursuant to Government Code section 8625, proclaiming the existence of conditions of disaster or of extreme peril to the safety of persons and property within the state caused by conditions as described in Government Code section 8558; and

WHEREAS, on June 11, 2021, an Executive Order N-08-21 was issued to roll back certain provisions of Governor Newsom's COVID-19-related Executive Orders and to clarify that other provisions remained necessary to help California respond to, recover from, and mitigate the impacts of the COVID-19 pandemic; and;

WHEREAS, since the issuance of Executive Order N-08-21, the highly contagious Delta and Omicron variants have emerged, causing a spike in cases throughout the state; and

WHEREAS, the Board of Directors does hereby find that a State of Emergency exists in California as a result of the threat of COVID-19 **AND** in order to slow the spread of the more contagious Omicron variants of COVID-19, meeting in person would present imminent risksto the health or safety of attendees and COVID-19 has caused, and will continue to cause, conditions of peril to the safety of persons within the District that are likely to be beyond the control of services, personnel, equipment, and facilities of the District, such that the Board of Directors ratifies the proclamation of state of emergency by the Governor of the State of California to include the Rodeo-Hercules Fire Protection District; and;

WHEREAS, as a consequence of the local emergency persisting, the Board of Directors does hereby find that the legislative bodies of RODEO – HERCULES FIRE PROTECTION DISTRICT shall continue to conduct their meetings without compliance with paragraph (3) of subdivision (b) of Government Code section 54953, as authorized by subdivision (e) of section 54953, and that such legislative bodies shall continue to comply with the requirements to provide the public with access to the meetings as prescribed in paragraph (2) of subdivision (e) of section 54953; and

WHEREAS, , the Rodeo-Hercules Fire Protection District will ensure that opportunity is given to the public to participate in meetings, that District meetings remain as accessible as possible, giving every opportunity for members of the public to be allowed to observe the public meeting, offer comment during the meeting remotely, via either a call-in or internet-based option, and that meeting agendas will be posted in accordance with Brown Act regulations and include information for remote access accessibility by phone, URL, platform link and password.

NOW, THEREFORE, THE BOARD OF DIRECTORS OF RODEO – HERCULES FIRE PROTECTION DISTRICT HEREBY RESOLVE AS FOLLOWS:

Section 1. Recitals. The Recitals set forth above are true and correct and are incorporated into this Resolution by this reference.

Section 2. Affirmation that Local Emergency Persists. The Board of Directors hereby finds that State of Emergency still exists in California as a result of the threat of COVID-19 **AND** In order to slow the spread of the more contagious Omicron variants of COVID-19, meeting in person would present

imminent risksto the health or safety of attendees and COVID-19 has caused, and will continue to cause, conditions of peril to the safety of persons within the District that are likely to be beyond the control of services, personnel, equipment, and facilities of the District, and desires to ratify the proclamation of state of emergency by the Governor of the State of California to include the Rodeo-Hercules Fire Protection District; and

Section 3. Re-ratification of Governor’s Proclamation of a State of Emergency. The Board hereby ratifies the Governor of the State of California’s Proclamation of State of Emergency, effective as of July 13, 2022.

Section 4. Remote Teleconference Meetings. The Fire Chief, Board Clerk and the legislative bodies of the RODEO – HERCULES FIRE PROTECTION DISTRICT are hereby authorized and directed to take all actions necessary to carry out the intent and purpose of this Resolution including, continuing to conduct open and public meetings in accordance with Government Code section 54953(e) and other applicable provisions of the Brown Act.

Section 5. Effective Date of Resolution. This Resolution shall take effect immediately upon its adoption and shall be effective until the earlier of (i) August 11, 2022, or such time the Board of Directors adopts a subsequent resolution in accordance with Government Code section 54953(e)(3) to extend the time during which the legislative bodies of RODEO – HERCULES FIRE PROTECTION DISTRICT may continue to teleconference without compliance with paragraph (3) of subdivision (b) of section 54953.

PASSED AND ADOPTED by the Board of Directors of Rodeo-Hercules Fire Protection District, this 13th day of July by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Damon Covington, Chairperson

ATTEST:

Kimberly Corcoran, Clerk of the Board

5134692.1



RODEO-HERCULES FIRE PROTECTION DISTRICT
1680 REFUGIO VALLEY ROAD, HERCULES, CALIFORNIA 94547
(510) 799-4561 FAX: (510) 799-0395

REGULAR BOARD MEETING MINUTES
June 8, 2022

1. CALL TO ORDER/ROLL CALL

Directors Present: Covington, Hill, Davidson, Bowman, Mikel

Directors Absent: None

Meeting called to order at 7:00 p.m.

2. PLEDGE OF ALLEGIANCE (01:05)

3. ANNOUNCEMENTS (01:28)

Vice Chair Hill-Gary Miner passed away; celebration of life details provided.

Chair Covington-thanked Director Bowman for getting the ad in the Marketplace regarding the Strategic plan.

4. CONFIRMATION OF AGENDA (3:51)

Chair Covington would like to add website ad hoc committee to the agenda.

Motion by Director Bowman to approve agenda; seconded by Chair Covington

5-0 Roll Call Vote:

Hill: Yes
Davidson: Yes
Bowman: Yes
Mikel: Yes
Covington: Yes

5. BOARD CORRESPONDENCE (6:59)

None.

6. PUBLIC COMMENT (7:32)

Tanya Little
Vince Wells

7. CONSENT CALENDAR (15:15)

Motion by Director Bowman to approve consent calendar; seconded by Director Mikel.

5-0 Roll Call Vote:

Hill: Yes
Davidson: Yes
Bowman: Yes
Mikel: Yes
Covington: Yes

8. WORKSHOP (16:39)

Interim Chief Johnson gave overview of 22-23 proposed budget.
Board discussion.

9. PUBLIC HEARING: adopt preliminary budget (36:20)

Questions and comments from Board.

Public Comment

Tanya Little
Annie Ziff
Vince Wells

Motion by Director Bowman to adopt Preliminary Operating Budget for FY 2022-23, with provision that questions submitted to ad hoc are answered by August, seconded by Director Davidson.

5-0 Roll Call Vote:

Hill: Yes
Davidson: Yes
Bowman: Yes
Mikel: Yes
Covington: Yes

10. RESOLUTION NO. 2022-05: RESOLUTION ORDERING EVEN YEAR BOARD OF DIRECTORS ELECTION; CONSOLIDATION OF ELECTIONS; AND SPECIFICATIONS OF THE ELECTIONS ORDER (ACTION ITEM) (01:32:01)

Motion by Director Bowman to approve Resolution 2022-05, seconded by Director Hill.

5-0 Roll Call Vote:

Hill: Yes
Davidson: Yes
Bowman: Yes
Mikel: Yes
Covington: Yes

11. RECRUITMENT AND RETENTION UPDATE (01:34:41)

Interim Chief Johnson gave update. Not currently recruiting-department is at full staffing. Possibly one person leaving Department. Badge pinning coming up.

Public Comment

Vince Wells

Tanya Little

12. FIRE CHIEF'S REPORT (1:40:35)

Interim Chief Johnson gave verbal report out. Captain's test completed. Engineer John Bischoff promoted to Captain. Apparatus back from service. Badge pinning July 18th. Encampment fires an issue.

13. STAFF REPORTS (1:43:01)

ASO Corcoran gave update on new website.

Chair Covington would like an ad hoc committee for website. Appointed Director Bowman and Director Mikel.

14. BOARD MEMBER REPORTS (1:47:57)

Bowman-had Strategic Plan community meeting on May 14th. Updated on Survey and review draft report. Final report on September 21st.

Public Comment

Tanya Little

LAFCO-Director Mikel did not attend meeting; will listen to recording and report out in July.

15. AD HOC BOARD COMMITTEE REPORTS

- a. STRATEGIC PLAN-reported out in Item 14
- b. BUDGET-no report.

16. MEASURE O (01:55:50)

Annie Ziff reported out. Annual report was completed.

Motion by Vice Chair Hill to accept annual Oversight Committee Report; seconded by Director Bowman.

5-0 Roll Call Vote:

Hill: Yes

Davidson: Yes

Bowman: Yes

Mikel: Yes

Covington: Yes

17. LOCAL 1230 CORRESPONDENCE (2:08:03)

Vince Wells-commented regarding staffing situation, clarified comments made by Director Davidson.

18. ADJOURN TO CLOSED SESSION (2:18:21)

Adjourned to closed session at 9:19 p.m.

19. RECONVENE IN OPEN SESSION/CLOSED SESSION REPORT OUT (2:19:57)

Reconvened to open session at 10:11 p.m. No reportable actions were taken.

20. REQUESTS FOR FUTURE AGENDA ITEMS (2:20:19)

Website ad hoc committee

Davidson-discussion for ballot measure for parcel tax on multi-unit properties

21. ADJOURNMENT (2:28:16)

Meeting adjourned at 10:20 p.m.

Audio from this board meeting can be heard at www.rhfd.org
Number in parenthesis is time stamp where agenda item begins.

Board Vice Chair

July 1, 2022

To the Board of Directors
Rodeo Hercules Fire Protection District
1680 Refugio Valley Road
Hercules, California 94019

We are pleased to confirm our understanding of the services we are to provide for Rodeo Hercules Fire Protection District (the District) for the year ended June 30, 2022 and 2023.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, each major fund, the aggregate remaining fund information, and the budgetary comparisons, including the related notes to the financial statements, which collectively comprise the basic financial statements of the Rodeo Hercules Fire Protection District as of and for the year ended June 30, 2022 and 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 the 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 the 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 evidence to express an opinion or provide any assurance. The following RSI is required by U.S. GAAP and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis
2. Schedule of Proportionate Share of the Net Pension Liability and Related Ratios
3. Schedule of Pension Contributions
4. Schedule of Changes in the Net OPEB Liability and Related Ratios

We have also been engaged to report on supplementary information other than RSI that accompanies District's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole, in a separate written report combined with our auditor's report on the financial statements:

1. Supplementary Schedules of Budget Comparison

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and 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 and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. 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 and *Government Auditing Standards* 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.

The objectives also include reporting on Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and will include tests of accounting records of Rodeo Hercules Fire Protection District and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, 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 the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

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 or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. 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 come 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 District'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. Audit planning has not concluded yet, if significant risk is identified after the date of this initial communication, or during the course of fieldwork, we will communicate to you in a timely manner, in writing.

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. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. 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, *Government Auditing 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 the District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Other Services

We will also assist in preparing the financial statements, proposed adjusting journal entries, and related notes of the District in conformity with accounting principles generally accepted in the United States of America based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements 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 relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those 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 (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements.

You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is 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 (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 your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written 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 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, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. 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. Your responsibilities include acknowledging to us in the written 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.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

As per Federal and State Laws, we don't require, nor do we request, demand, collect, or desire any Personal Identifying Information ("PII"). PII includes but is not limited to individual's first name (or first initial) and last name combined with other types of personal information, such as Social Security Number; home addresses; online identifiers; passport numbers; bank or credit card numbers; clearances; biometrics; date of birth; birth place; age; mother's maiden name; medical, criminal, and financial records; educational transcripts; email addresses, phone numbers; birth marks, professional designation, employment history, social media account information; driver's license numbers, any other similar and unique personal identifiers, etc. As such, do not provide our firm, staff, employees, consultants, contractors, managers, admin staff, third-party service providers with any of the aforementioned PII as we will not be perusing the records provided to us to identify and purge such records.

By your signature below, you acknowledge and agree that Harshwal & Company, LLP is not responsible for "sanitizing" or "scrubbing" its workpapers in an attempt to identify and delete PII, and as such is not liable were such information to be retained by us or accessed by third parties.

You agree to assume all management responsibilities relating to the financial statements, proposed adjusting journal entries, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, proposed adjusting journal entries, and related notes and that you have reviewed and approved the financial statements, proposed adjusting journal entries, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Limitation on Liability

IN NO EVENT WILL EITHER PARTY BE LIABLE TO THE OTHER FOR ANY SPECIAL, INDIRECT, INCIDENTAL, OR CONSEQUENTIAL DAMAGES IN CONNECTION WITH OR OTHERWISE ARISING OUT OF THIS AGREEMENT, EVEN IF ADVISED OF THE POSSIBILITY OF SUCH DAMAGES. IN NO EVENT SHALL EITHER PARTY BE LIABLE FOR EXEMPLARY OR PUNITIVE DAMAGES ARISING OUT OF OR RELATED TO THIS AGREEMENT.

Engagement Administration, Fees, and Other

We have our technical resources and audit software in the cloud. We may, from time to time and depending on the circumstances, use third party service providers within and outside of the United States in serving your account. As required by Section 54.1 (b) of the California Code of Regulations, Title 16, confidential information provided by you to our firm, may be disclosed to persons, outside of the United States in connection with the services provided. 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.

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.

We will provide copies of our reports to the Board of Directors; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Harshwal & Company, LLP 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 the grantor agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Harshwal & Company, LLP's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

Your records are the primary records for your operations and comprise the backup and support for the results of this engagement. Our records and files, including our engagement documentation whether kept on paper or electronic media, are our property and are not a substitute for your own records. Our firm policy calls for us to destroy our engagement files and all pertinent engagement documentation after a retention period of seven years (or longer, if required by law or regulation), after which time these items will no longer be available.

We are under no obligation to notify you regarding the destruction of our records. We reserve the right to modify the retention period without notifying you. Catastrophic events or physical deterioration may result in our firm's records being unavailable before the expiration of the above retention period.

Except as set forth above, you agree that Harshwal & Company, LLP may destroy paper originals and copies of any documents, including, without limitation, correspondence, agreements, and representation letters, and retain only digital images thereof.

Mr. Sanwar Harshwal is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. Fieldwork for audit will be determined with Rodeo Hercules Fire Protection District's management based on the availability of accounting records and supporting documentation. Our scheduling depends on your completion of the year-end closing and adjusting process prior to our arrival to begin the fieldwork. We may experience delays in completing our services due to your staff's unavailability or delays in your closing and adjusting process. You understand our fees are subject to adjustment if we experience these delays in completing our services.

Certain engagement personnel who are not licensed as certified public accountants may provide services during this engagement.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$18,550 and \$19,848 for the year ended June 30, 2022 and 2023, respectively. If there were significant changes to Rodeo Hercules Fire Protection District's operations or the scope of work related to the financial statements, we will discuss with you additional time and fees that may be incurred.

Our ability to provide services in accordance with our estimated fees depends on the quality, timeliness and accuracy of Rodeo Hercules Fire Protection District's records, and, for example, the number of general ledger adjustments required as a result of our work. To assist you in this process, we will provide you with an Audit Preparation Letter that identifies the key work you will need to perform in preparation for the audit. We will also need your accounting staff to be readily available during the engagement to respond in a timely manner to our requests. Lack of preparation, poor records, general ledger adjustments and/or untimely assistance will result in an increase of our fees.

To keep fees at a minimum and provide the reports to you on a timely basis, we are planning on significant assistance from your personnel. In this regard, we will furnish you with a list of schedules and data to facilitate our work. We understand that all records, documentation, and information we request in connection with our audit will be made available to us.

Your preparation of schedules and providing supporting evidence requested timely is imperative for us to perform our audit procedures in the most efficient manner possible. If audit related accounting assistance is required to reconcile accounts, these fees will be billed separately at our standard hourly rates. We will obtain your concurrence before we begin such services significantly beyond the scope of the audit.

In the future, you may decide that you need the services of one or more full-time employee. At that time, we could assist you in identifying individuals, our fees for which would then be agreed upon in a separate engagement letter. However, because of the knowledge that our staff have or will obtain of your organization, you may wish to hire one or more of them. If this should occur, please notify us immediately so that we may avoid any potential independence issues. Also if this should occur, we will charge you a recurring fee of one hundred percent (100%) of the annual gross salary or wages (on an annualized basis) offered to our employee to compensate us for the loss of our valued and extensively trained employee(s). Such amount shall be paid within thirty (30) days following the date of such notification.

The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit.

Rodeo Hercules Fire Protection District acknowledges that the following unexpected circumstances will result in an increase of our fees:

- Failure to prepare for the audit as evidenced by accounts and records that have not been subject to normal year-end closing and reconciliation procedures;
- Failure to complete the audit preparation work by the applicable due dates; Significant unanticipated transactions, audit issues, or other such circumstances;
- Delays causing scheduling changes or disruption of fieldwork;
- After audit or post fieldwork circumstances requiring revisions to work previously completed or delays in resolution of issues that extend the period of time necessary to complete the audit; and
- An excessive number of audit adjustments.

Unexpected circumstances are also defined as fire, destruction or disappearance of records, discovery of fraud, or similar situations beyond our control or knowledge.

We will endeavor to advise you in the event these circumstances occur, however we may be unable to determine the impact on the estimated fee until the conclusion of the engagement.

Our Standard billings for the services set forth in this Engagement Letter, rendered on an estimated basis in accordance with the enclosed Schedule of Standard Billings:

<u>Standard Descriptions/Events</u>	<u>Applicable Percentage</u>
Meeting/Fieldwork/Testwork	60 Percent
Draft/Final report	40 Percent

Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. Any invoices left unpaid beyond 30 days will be charged a 1.5% late fee per month, added to the then outstanding balance. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report(s). You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination.

This engagement letter may be terminated by either party, with or without cause, upon ten (10) days' written notice. In such event, we will stop providing services hereunder except on work, mutually agreed upon in writing, necessary to carry out such termination. In the event of termination, (a) you shall pay us for services provided and expenses incurred through the effective date of termination, (b) we will provide you with all finished reports that we have prepared pursuant to this engagement, and (c) neither party shall be liable to the other for any damages that occur as a result of our ceasing to render services.

In the interest of facilitating our services to you, we may communicate by facsimile transmission or send electronic mail over the Internet. Such communications may include information that is confidential. We employ measures in the use of electronic communications designed to provide reasonable assurance that data security is maintained. While we will use our best efforts to keep such communications secure in accordance with our obligations under applicable laws and professional standards, you recognize and accept we have no control over the unauthorized interception of these communications once they have been sent. Unless you issue specific instructions to do otherwise, we will assume you consent to our use of electronic communications to your representatives and other use of these electronic devices during the term of this engagement letter as we deem appropriate.

The proposed fee estimate is contingent upon the District having performed the following functions and sending us copies to review at least two weeks prior to us performing the audit fieldwork:

1. Submitting trial balances and general ledger to us in an electronic format.
2. Completing all steps and sending us copies of the requested information on the audit preparation guide, which we will provide.
3. All material balance sheet accounts need to be reconciled and scheduled. Prepare reconciliations of all checking (payroll and accounts payable, etc.) accounts, savings accounts and investment accounts on a monthly basis and send us copies of the year end reconciliations.
4. Providing us electronic copies of your payroll and accounts payable check registers for the fiscal year under audit.

Reporting

We will issue a written report upon completion of our audit of Rodeo Hercules Fire Protection District's financial statements. Our reports will be addressed to the Board of Directors of Rodeo Hercules 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 opinion, 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 an opinion, we may decline to express an opinion or issue reports, or we may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that Rodeo Hercules Fire Protection District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

We appreciate the opportunity to be of service to Rodeo Hercules 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 enclosed copy and return it to us.

Very truly yours,

Harshwal & Company, LLP



Sanwar Harshwal
(Managing Partner)

RESPONSE:

This letter correctly sets forth the understanding of Rodeo Hercules Fire Protection District.

Management signature: _____

Title: _____

Date: _____

Governance signature: _____

Title: _____

Date: _____

7800| General Fund Rodeo Hercules Fire District

Transmittal Report

June 2022

Date	Num	Name	Memo	Account	Amount
06/01/2022	23775	IEDA INC	June 2022	2310 · Professional/Specialized Servic	-1,699.00
06/10/2022	9908585805	Verizon Wireless	05/11-06/10	2110 · Communications	-19.12
06/14/2022	173198	FASIS	4850 Reimbursement	1011 · Permanent Salaries	3,079.42
06/14/2022	173738	FASIS	4850 Reimbursement	1011 · Permanent Salaries	3,079.42
06/14/2022	147120	FASIS	4850 Reimbursement	1011 · Permanent Salaries	3,079.42
06/14/2022	62610294	Industrial Emergency Council	Fall 2021	9980 · Miscellaneous Revenue	1,791.38
06/14/2022		9741	Permit	9741 · Fire Prevention Plan Review	486.00
06/14/2022	1685	9741	Plan Review	9741 · Fire Prevention Plan Review	1,641.00
06/14/2022	1241	9741	Plan Review	9741 · Fire Prevention Plan Review	243.00
06/14/2022	1758	9741	Permit	9741 · Fire Prevention Plan Review	243.00
06/14/2022	41288	Fire Recovery USA	Fire Recovery USA	9980 · Miscellaneous Revenue	194.80
06/14/2022	2848363945	Bryan Craig	COBRA Payment	1060 · Group Insurance	183.74
06/14/2022	4033	Bryan Craig	Reimbursement	2479 · Other Special Dept Expenses	85.90
06/15/2022	IN1724668	Municipal Emergency Services	Turnout set	2474 · Firefighting Supplies	-3,673.96
06/16/2022	75-JUNE 1888920692	P.G.&E.	75-05/12-06/01	2120 · Utilities	-25.59
06/19/2022	2833-438832	O'Reilly	Antifreeze	2272 · Central Garage Gas/Oil	-127.20
06/19/2022	2833-438756	O'Reilly	Antifreeze	2272 · Central Garage Gas/Oil	-127.20
06/20/2022	4124	Rodeo Sanitary District	Commercial Sewer Service Fee 2021-22	2120 · Utilities	-3,151.10
06/21/2022	9909354336	Verizon Wireless	05/22-06/21	2110 · Communications	-608.54
06/22/2022	3495-334051	O'Reilly	Diesel exhaust fluid	2272 · Central Garage Gas/Oil	-152.84
06/23/2022	IN1727626	Municipal Emergency Services	structure and wildland gear; boots for 5 new recr	2474 · Firefighting Supplies	-16,133.95
06/23/2022	75-JUNE 9173373209	P.G.&E.	75-05/24-06/22	2120 · Utilities	-59.99
06/26/2022	965664324-226	Sprint	05/23-06/22	2110 · Communications	-170.17
06/27/2022	194490	Meyers Nave	May 2022	2310 · Professional/Specialized Servic	-1,551.00
06/28/2022	12123	Failsafe Testing LLC	Ladder Testing	2270 · Repairs & Services of Equipment	-636.75
06/30/2022	2021-22-449	Alameda County Fire Department	T76-Repair and Service	2271 · Central Garage Maintenance	-32,381.65
06/30/2022	2021-22-450	Alameda County Fire Department	E75-Repair and Service	2271 · Central Garage Maintenance	-26,090.26
06/30/2022	2021-22-451	Alameda County Fire Department	375 Repair and Service	2271 · Central Garage Maintenance	-17,454.92
06/30/2022	2021-22-452	Alameda County Fire Department	776 Repair and Service	2271 · Central Garage Maintenance	-13,113.73
06/30/2022	2021-22-453	Alameda County Fire Department	376 Repair and Service	2271 · Central Garage Maintenance	-7,058.55
06/30/2022	01-22-90	Municipal Resource Group	April-June 2022	2310 · Professional/Specialized Servic	-10,800.00
06/30/2022	June 2022	The Standard	June 2022	1060 · Group Insurance	-551.00

7800| General Fund Rodeo Hercules Fire District
Transmittal Report
June 2022

06/30/2022 198	June Payroll	1011 · Permanent Salaries	190,795.63
06/30/2022 198	June Payroll	1001 · Holiday Pay	13,188.03
06/30/2022 198	June Payroll	1013 · Temporary Salaries	5,304.00
06/30/2022 198	June Payroll	1014 · Overtime	76,919.59
06/30/2022 198	June Payroll-FLSA	1014 · Overtime	4,495.93
06/30/2022 198	June Payroll	2160 · Clothing & Personal Supplies	1,045.00
06/30/2022 198	June Payroll	1044 · Retirement	43,142.16
06/30/2022 198	June Payroll	1063 · Unemployment Insurance	560.92
06/30/2022 198	June Payroll	1042 · FICA	4,395.66

**Rodeo Hercules Fire
Protection District
MEMORANDUM**

To: BOARD of DIRECTORS, Rodeo Hercules Fire District
From: Darren Johnson, Interim Fire Chief *DJ*
Subject: FIRE CHIEF'S REPORT
Date: July 13, 2022

CCCERA: Contra Costa County Employees Retirement Association- Additional information regarding *Alameda County Deputy Sheriff's Assoc. et al., v. Alameda County Employees' Retirement Assn., et al.*, and referred to as the *Alameda* decision was on the agenda for discussion at the September 8 CCCERA Board meeting. The determinations made during that meeting are as follows: The Board of Retirement considered the issues of member contributions and retirement benefit adjustments in connection with elements of pay no longer pensionable under AB 197 and the *Alameda* decision. The Board adopted Resolution 2021-5 that authorizes the following actions in compliance with the *Alameda* decision and applicable state and federal law:

- 1) Determine all member contributions attributable to excluded Terminal Pay Items and On-Call Pay Items made on and after July 12, 2014, and credit or refund all such contributions, with appropriate interest, to the affected members, in a manner that complies with applicable federal tax rules and California law.
- 2) Determine all overpayments of benefits made to retired members due to excluded Estoppel Benefits and On-Call Pay Items since July 12, 2014, and recover those overpayments from the affected members, with appropriate interest, net of any contributions made on and after July 12, 2014, attributable to such excluded items, in a manner that complies with applicable federal tax rules and California law.
- 3) Determine appropriate adjustments to the future retirement benefits paid to affected members in Item 2 above and implement those adjustments at the earliest practicable time.

The above actions will commence upon the final resolution of the three AB 197 lawsuits involving CCCERA. **NO Updates.** **Reporting:** Acting Chief Johnson

Labor Relations – Personnel – Current MOU expired June 30th. Contract negotiations have begun 4 personnel were off for Covid 19, 1 personnel off on worker's compensation leave. Received one resignation letter from an Engineer/paramedic effective July 7th.

Reporting: Acting Chief Johnson

Fire Stations/Training Facility

Multi-company training has been resumed with all Battalion 7 Units. Probationary employees are continuing their training and Task Book signoffs. Conducting Engineer's test in August. Conducted a 27 acre training burn in Rodeo with the assistance from neighboring departments.

Reporting: Acting Chief Johnson

Facilities- Nothing to report.

Reporting: Acting Chief Johnson

Grants/Reimbursements – Nothing to Report

Reporting: Acting Chief Johnson

Incident Activity- Crews responded to several fires this month. Structure fire in Crockett, Martinez, Hercules, Carbon plant on Hwy 4, 2 vegetation fires on Cummings Skyway, 2nd alarm, 5 acre vegetation fire along interstate 80 which threatened the homes on Eucalyptus knoll in Hercules, 4 vegetation fires in Crockett, covered Station 38 in the town of Alamo, covered station 66 in the City of Richmond. Crews also responded to a shooting with a victim and barricaded subject in Rodeo.

Reporting: Acting Chief Johnson

Community Risk Reduction – Company conducted business inspections are currently on hold, with a plan to resume engine company business inspections in August. The district’s website has updated with relevant community information as well as information about the Fire District. The Fire District encourages community members to visit rhfd.org for updates.

Reporting: Acting Chief Johnson

Community /Wildfire Prevention – Weed abatement has begun and is ongoing. All weeds should be cut by July 1. Currently receiving notifications for weed complaints and verifying them. All fire trails have been completed in Rodeo and Hercules. Fire season is ahead of schedule.

Reporting: Acting Chief Johnson

Fleet Management –Quint 76 is currently out for an oil issue and should return in a week or so.

Reporting: Acting Chief Johnson

Fiscal Stabilization – Staff continues to monitor the current Fiscal Year budget. Held our initial community strategic report planning meeting with the citizens. Staff has spent 2 days with Fitch and Associates (Strategic Planning Group), Attended 2 additional strategic plan meetings with the community.

Reporting: Acting Chief Johnson

Community Activities –Attended Rodeo Municipal Advisory Panel, Hercules Rotary, 4th of July celebration and fireworks.

Reporting: Acting Chief Johnson

Commendations/Awards/Notables – Engineer John Bischoff has been promoted to Captain effective July 1.

Reporting: Acting Chief Johnson

Upcoming New Development – Fire District staff continue to meet and provide guidance to developers on various projects throughout the Fire District. Written conditions of approval for upcoming projects were issued to; Phillips 66 Solar Project, Sycamore Crossing, and Franklin Canyon RV Park. The Fire District provided comment to the EIR for Phillip 66 Renewable Energy Project. Additional businesses coming are an additional senior housing complex on Willow Ave next to the current complex in Hercules, multi-family housing live-work in Rodeo at 4th and Parker, 3 additional homes will be built on Parker Ave next to the post office in Rodeo.

Reporting: Acting Chief Johnson

Incident Type Count Report

Date Range: From 6/1/2022 To 6/30/2022

Selected Station(s): All

<u>Incident Type</u>	<u>Description</u>	<u>Count</u>	
Station:			
Incident Type is blanks		78	24.45%
Total - incident type left blank		78	100.00%
Total for Station		78	24.45%
Station: 75			
100 - Fire, other		2	0.63%
111 - Building fire		2	0.63%
118 - Trash or rubbish fire, contained		1	0.31%
131 - Passenger vehicle fire		1	0.31%
142 - Brush, or brush and grass mixture fire		3	0.94%
143 - Grass fire		4	1.25%
150 - Outside rubbish fire, other		1	0.31%
Total - Fires		14	10.69%
321 - EMS call, excluding vehicle accident with injury		76	23.82%
322 - Vehicle accident with injuries		3	0.94%
Total - Rescue & Emergency Medical Service Incidents		79	60.31%
440 - Electrical wiring/equipment problem, other		1	0.31%
Total - Hazardous Conditions (No fire)		1	0.76%
5410 - Snake problem		2	0.63%
542 - Animal rescue		1	0.31%
550 - Public service assistance, other		1	0.31%
554 - Assist invalid		8	2.51%
Total - Service Call		12	9.16%
611 - Dispatched & cancelled en route		17	5.33%
650 - Steam, other gas mistaken for smoke, other		1	0.31%
651 - Smoke scare, odor of smoke		2	0.63%
6610 - EMS call cancelled		1	0.31%
Total - Good Intent Call		21	16.03%
700 - False alarm or false call, other		2	0.63%
746 - Carbon monoxide detector activation, no CO		1	0.31%
Total - Fals Alarm & False Call		3	2.29%
9001 - Special type of incident, other mutual aid		1	0.31%
Total - Special Incident Type		1	0.76%
Total for Station		131	41.07%
Station: 76			
100 - Fire, other		1	0.31%
111 - Building fire		2	0.63%
142 - Brush, or brush and grass mixture fire		4	1.25%
143 - Grass fire		1	0.31%
Total - Fires		8	7.27%

Incident

<u>Type</u>	<u>Description</u>	<u>Count</u>	
Station: 76 - (Continued)			
321 - EMS call, excluding vehicle accident with injury		64	20.06%
322 - Vehicle accident with injuries		6	1.88%
323 - Motor vehicle/pedestrian accident (MV Ped)		1	0.31%
324 - Motor vehicle accident with no injuries		2	0.63%
Total - Rescue & Emergency Medical Service Incidents		73	66.36%
<hr/>			
412 - Gas leak (natural gas or LPG)		2	0.63%
Total - Hazardous Conditions (No fire)		2	1.82%
<hr/>			
520 - Water problem, other		1	0.31%
5410 - Snake problem		1	0.31%
550 - Public service assistance, other		1	0.31%
553 - Public service		3	0.94%
554 - Assist invalid		1	0.31%
Total - Service Call		7	6.36%
<hr/>			
611 - Dispatched & cancelled en route		13	4.08%
611E - EMS: Dispatched & cancelled en route		2	0.63%
650 - Steam, other gas mistaken for smoke, other		1	0.31%
Total - Good Intent Call		16	14.55%
<hr/>			
700 - False alarm or false call, other		2	0.63%
733 - Smoke detector activation due to malfunction		2	0.63%
Total - Fals Alarm & False Call		4	3.64%
<hr/>			
Total for Station		110	34.48%
<hr/>			
		319	100.00%