

LOOMIS FIRE PROTECTION DISTRICT

**FINANCIAL STATEMENTS
AND INDEPENDENT AUDITOR'S REPORT
for the year ended June 30, 2014**

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ROBERT

W.

JOHNSON

An Accountancy Corporation

Certified Public Accountant

6234 BIRDCAGE STREET • CITRUS HEIGHTS, CA 95610-5949 • (916) 723-2555

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Loomis Fire Protection District
Loomis, California

We have audited the accompanying financial statements of Loomis Fire Protection District, as of and for the year ended June 30, 2014, as listed in the table of contents, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the State Controller's Minimum Audit Requirements for California Special Districts. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Loomis Fire Protection District as of June 30, 2014, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America, as well as the accounting systems prescribed by the State Controller's Office and State Regulations governing Special Districts.

Other Matters

Required Supplementary Information

The Management's Discussion and Analysis is not a required part of the financial statements but is supplemental information required by the Government Auditing Standards Board. Management has elected to omit the Management's Discussion and Analysis.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements.

The information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Robert W. Johnson, A- Accounting Corporation

Citrus Heights, California
December 1, 2014

LOOMIS FIRE PROTECTION DISTRICT
STATEMENT OF NET POSITION AND GOVERNMENTAL FUND BALANCE SHEET
June 30, 2014

ASSETS	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Net Position</u>
Cash and investments (Note 3)	\$1,496,975	\$ -	\$1,496,975
Accounts receivable	76,668	-	76,668
Interest receivable	1,318	-	1,318
Capital assets (Note 4)	-	2,489,289	2,489,289
Less, accumulated depreciation	<u>-</u>	<u>(1,098,553)</u>	<u>(1,098,553)</u>
Total assets	<u>\$ 1,574,961</u>	<u>\$ 1,390,736</u>	<u>\$ 2,965,697</u>
LIABILITIES			
Accounts payable	\$ 38,289	\$ -	\$ 38,289
Wages payable	28,054	-	28,054
Compensated absences	<u>35,915</u>	<u>-</u>	<u>35,915</u>
Total liabilities	<u>102,258</u>	<u>-</u>	<u>102,258</u>
FUND BALANCES/NET POSITION			
Fund balances (Note 6):			
Restricted	-	-	-
Committed	174,797	(174,797)	-
Unassigned	<u>1,297,906</u>	<u>(1,297,906)</u>	<u>-</u>
Total fund balances	<u>1,472,703</u>	<u>(1,472,703)</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 1,574,961</u>		
Net position (Note 6):			
Net investment in capital assets		1,390,736	1,390,736
Unrestricted		<u>1,472,703</u>	<u>1,472,703</u>
Total net position		<u>\$ 2,863,439</u>	<u>\$ 2,863,439</u>

See notes to financial statements

LOOMIS FIRE PROTECTION DISTRICT
STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUND REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
for the year ended June 30, 2014

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Activities</u>
Program expenditures/expenses:			
Public protection	\$ 1,278,352	\$ -	\$ 1,278,352
Support services	51,073	-	51,073
Capital outlay	32,894	(32,894)	-
Debt service			
- Principal	-	-	-
- Interest	-	-	-
Loss on disposal	-	-	-
Depreciation	<u>-</u>	<u>98,135</u>	<u>98,135</u>
Total program expenditures/expenses	<u>1,362,319</u>	<u>65,241</u>	<u>1,427,560</u>
Program revenues:			
Charges for services	<u>120,288</u>	<u>-</u>	<u>120,288</u>
Total program revenues	<u>120,288</u>	<u>-</u>	<u>120,288</u>
General revenues:			
Taxes	216,603	-	216,603
Development fees	67,858	-	67,858
Fire suppression assessment	386,126	-	386,126
Benefit assessment	798,695	-	798,695
Interest	12,509	-	12,509
Grants	51,541	-	51,541
Other	<u>28,087</u>	<u>-</u>	<u>28,087</u>
Total general revenues	<u>1,561,419</u>	<u>-</u>	<u>1,561,419</u>
Excess of revenues over expenditures/ change in net position	319,388	(65,241)	254,147
Beginning fund balances/ net position	<u>1,153,315</u>	<u>1,455,977</u>	<u>2,609,292</u>
Ending fund balances/net position	<u>\$ 1,472,703</u>	<u>\$ 1,390,736</u>	<u>\$ 2,863,439</u>

See notes to financial statements

LOOMIS FIRE PROTECTION DISTRICT
STATEMENT OF REVENUES AND EXPENDITURES
COMPARED TO BUDGET
for the year ended June 30, 2014

	<u>Budget</u>	<u>Actual</u>	Favorable/ <u>(Unfavorable)</u>
Revenues:			
General tax revenue	\$ 218,603	\$ 216,603	\$(2,000)
Fire suppression assessment	386,174	386,126	(48)
Benefit assessment	798,861	798,695	(166)
Development fees	50,000	67,858	17,858
Interest income	12,000	12,509	509
Grants	52,000	51,541	(459)
Plan check fees	3,598	12,287	8,689
Other (Note 9)	<u>92,039</u>	<u>136,088</u>	<u>44,049</u>
Total revenues	<u>1,613,275</u>	<u>1,681,707</u>	<u>68,432</u>
Expenditures:			
Salaries and benefits	1,041,839	1,048,749	(6,910)
Services and supplies	267,880	280,676	(12,796)
Fixed assets - equipment	42,000	32,894	9,106
- buildings and improvements	37,000	-	37,000
Debt service - principal	-	-	-
- interest	-	-	-
Contingencies	<u>65,486</u>	<u>-</u>	<u>65,486</u>
Total expenditures	<u>1,454,205</u>	<u>1,362,319</u>	<u>91,886</u>
Excess of revenues/ (expenditures)	<u>\$ 159,070</u>	<u>\$ 319,388</u>	<u>\$ 160,318</u>

See notes to financial statements

LOOMIS FIRE PROTECTION DISTRICT NOTES TO FINANCIAL STATEMENTS

1. Organization:

The Loomis Fire Protection District (the "District") was formed in 1930 after several major fires in the downtown area resulted in heavy damage to business structures. Today, the District serves a small, diversified community interspersed with commercial and agricultural areas. The population totals approximately 13,000 and has an annual growth rate of 1%. The current population within the town is approximately 6,900 with the remainder of the population living in the unincorporated County area. The District's geographical area covers approximately 18 square miles.

The District maintains one station. Station 28, located downtown at Taylor and Horseshoe Bar Roads, is staffed 24 hours a day, 365 days a year. Station 29, located at Horseshoe Bar and Tudsbury Roads, is a storage facility. The District has 20 paid staff members and reserve firefighters. Three paid staff members are on duty at all times at Station 28, complemented by reserve firefighters. Additionally, a command officer is on duty 24 hours a day, 7 days a week. All paid staff are trained to the State Firefighter II level and hold Emergency Medical Technician Certification with defibrillation endorsement. The District has an insurance protection class rating of 4/8B.

The District enjoys an excellent, cooperative relationship with surrounding fire districts and city fire departments in providing emergency services. Mutual and Auto Aid agreements, as well as recently adopted Closest Resource Agreement (Boundary Drop), enhance a quicker response time, allowing a higher level of service.

A five-member Board of Directors, elected by the public, governs the District.

2. Summary of Significant Accounting Policies:

The financial statements of the District have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP). The Governmental Accounting Standards Board (GASB) is the standard-setting body for establishing GAAP for state and local government organizations. The District's significant accounting policies are described below.

LOOMIS FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued

2. Summary of Significant Accounting Policies (continued):

Measurement Focus and Basis of Accounting

The District reports a *General Fund* that is used to account for all financial resources except those required or designated by the Board of Directors to be accounted for in another fund.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flow takes place. Non-exchange transactions, in which the District gives or receives value without directly receiving or giving equal value in exchange, include property taxes, grants, entitlements and donations. Revenues from grants, entitlements and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The District considers revenues to be available if they are collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Revenues that are accrued include property taxes, interest income, and charges for current services. Revenues that are not accrued include permits and fines, forfeitures, and penalties, if applicable. Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due. General capital assets are reported as expenditures in governmental funds. Proceeds of general long-term and capital assets are reported as other financing sources.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in the government-wide financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board.

LOOMIS FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued

2. Summary of Significant Accounting Policies (continued):

Capital Assets

Capital assets are recorded at historical cost if purchased or constructed. Amortization of assets acquired under capital lease is included in depreciation. Structures and equipment are depreciated using the straight-line method over their estimated useful lives.

Budgets

In accordance with the provisions of Sections 13901 through 13906 of the California Health & Safety Code and other statutory provisions, commonly known as the Budget Act, the District prepares and legally adopts a final budget for each fiscal year.

Compensated Absences

Vested or accumulated vacation, sick leave and comp. time that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability.

Investments

The District maintains cash balances with the Treasurer of Placer County in an interest-bearing pooled investment account.

Property Taxes

The District receives property taxes from Placer County. Property taxes receivable are recorded in the fiscal year for which the tax is levied based on the assessed value as of September 1 of the preceding fiscal year. They become a lien on the first day of the year they are levied. Secured property tax is levied on September 1 and due in two installments, on November 1 and March 1. They become delinquent on December 10 and April 10, respectively. Unsecured property taxes are due on July 1, and become delinquent on August 31. The District elected to receive the property taxes from the County under the Teeter Bill Program. Under this Program, the District receives 100% of the levied property taxes in periodic payments, with the County assuming responsibility for delinquencies.

LOOMIS FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued

Summary of Significant Accounting Policies (continued):

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results may differ from those estimates.

3. Cash and Investments:

The District maintains certain portions of its funds with Placer County. The County is authorized to deposit cash and invest excess funds by the California Government code Section 53648 et. seq. The funds maintained by the County are either secured by federal depository insurance or are collateralized.

The entire balance in cash in bank is insured by federal depository insurance corporation. At the year-end the carrying amount of the District's deposits was \$52,473 and the bank balance was \$72,261.

	Balance, June 30, <u>2014</u>
Cash in bank:	
Petty cash	\$ 500
Operating checking	34,660
New development fees checking	17,313
Cash with County	<u>1,444,502</u>
	<u>\$1,496,975</u>

LOOMIS FIRE PROTECTION DISTRICT
 NOTES TO FINANCIAL STATEMENTS, continued

4. Capital Assets:

Changes in capital assets for the year ended June 30, 2014 are as follows:

	<u>Balance,</u> <u>7/1/13</u>	<u>Additions/</u> <u>Transfers</u>	<u>Disposals</u>	<u>Balance,</u> <u>6/30/14</u>
Land	\$ 47,108	\$ -	\$ -	\$ 47,108
Buildings	930,360	-	-	930,360
Vehicles	1,214,867	-	-	1,214,867
Major equipment	<u>264,061</u>	<u>32,893</u>	<u>-</u>	<u>296,954</u>
	<u>\$2,456,396</u>	<u>\$ 32,893</u>	<u>\$ -</u>	<u>\$2,489,289</u>

5. Risk of Loss

Loomis Fire Protection District is exposed to various risks of loss related to theft of, damage to, and destruction of assets; and injuries to employees. During the 2014 fiscal year, the District purchased certain commercial insurance coverages to provide for these risks.

LOOMIS FIRE PROTECTION DISTRICT
 NOTES TO FINANCIAL STATEMENTS, continued

6. Equity:

General fund:

Total fund balances consist of:

Restricted for:

Development fees for capital improvements	\$ -
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Committed for:

Equipment replacement reserve	174,797
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Unassigned:	<u>1,297,906</u>
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\$1,472,703

Statement of net position:

Total net position consist of:

Net investment in capital assets	\$1,390,736
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Restricted:	-
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Unrestricted:

Board designated:		
Equipment replacement reserve	\$ 174,797	

Undesignated:	<u>1,297,906</u>	<u>1,472,703</u>
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\$2,863,439

LOOMIS FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued

7. Reserves:

Reserve for Capital Improvements

The District has created this Reserve to ensure that development fees received and designated for capital expansion projects are properly accounted for. At June 30, 2014 this reserve is analyzed as follows:

Balance (deficit), beginning of year	\$(381,236)
Add, development fees and interest	67,861
Deduct, qualified expenditures	<u>-</u>
Balance (deficit), end of year	<u>\$(313,375)</u>

Accumulated deficit represents the portion of authorized expenditures financed by operations.

Reserve for Equipment Replacement

The District has designated a reserve for future capital equipment. At June 30, 2014 the reserve is as follows:

Reserve for equipment replacement, 6-30-14:	<u>\$ 174,797</u>
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8. Deferred Compensation Plan:

The District offers a deferred compensation/salary reduction plan for employees of the District. The District does not contribute.

LOOMIS FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued

9. Other Revenue:

Tower rent	\$ 25,824
Insurance reimbursement	-
Strike teams	105,721
MVA cost recovery	2,280
Other	2,238
Donations	<u>25</u>
	<u>\$ 136,088</u>

10. Defined Benefit Retirement Plan:

Plan Description

The District contributes to the California Public Employees Retirement System (CalPERS), a cost sharing multiple-employer defined benefit pension plan. In the fiscal year June 30, 2010, the Board approved District participation in CalPERS. The retirement plan became effective September 11, 2010. The District participates in the safety-fire 2% at 55 pool and a miscellaneous 2% at 55 pool. CalPERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. CalPERS acts as a common investment and administrative agent for participating public employers within the State of California. CalPERS require agencies with less than 100 active members in the plan to participate in the risk pool. Full-time fire fighters and the District Secretary are eligible to participate in the System. A menu of benefits provision as well as other requirements is established by State Statutes within the Public Employees Retirement Law. The plan selects optional benefit provisions from the benefit menu by contract with CalPERS and adopts those benefits through District resolution. CalPERS issues a separate comprehensive annual financial report. Copies of the CalPERS' annual financial report may be obtained from the CalPERS executive Office, 400 P Street, Sacramento, California, 95814.

LOOMIS FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued

10. Defined Benefit Retirement Plan, continued:

Funding Policy

Covered employees are required by statute to contribute 6.25, 7.00 or 9.50 percent of their salary to the plan after a formula to coordinate with Social Security. The District is required by the same statute to contribute the remaining amounts necessary to pay benefits when due. The District is required to contribute at an actuarially determined rate.

The required employer contribution rate for safety-fire and miscellaneous was:

	<u>Misc.</u>	<u>Misc. PEPRA</u>	<u>Safety</u>	<u>Safety PEPRA</u>
2011/2012	22.840%	N/A	18.896%	N/A
2012/2013	23.904%	N/A	22.544%	N/A
2013/2014	31.977%	6.25%	21.415%	9.5%

The contribution requirements of the plan members and the District are established and may be amended by CalPERS. The District's contributions for the years ended June 30, 2014, 2013 and 2012 were \$122,451, \$130,726 and \$124,799 respectively, which were equal to the required contributions each year.

11. Subsequent Events:

Management has evaluated subsequent events through December 1, 2014, the date these June 30, 2014 financial statements were available to be issued.

12. CalPERS Audit:

In 2013, CalPERS conducted an audit of the District's retirement account. The initial audit findings indicate the District may owe retroactive payments for an employee from December 2010. The District is in formal hearings with CalPERS to try to resolve this matter. As of December 1, 2014 the potential liability to the District could not be determined.

LOOMIS FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued

13. Administrative Services Agreement:

On June 1, 2014, the Loomis Fire Protection District entered into a three-year contract for administrative services with the South Placer Fire District. The cost of the contract is \$100,000 the first year, with 5% annual increases. Under the agreement, the South Placer Fire District provides the services of a fire chief and other administrative personnel to the Loomis Fire Protection District for performance of the following duties and responsibilities: enforcement of policies, rules and regulations; appointment, promotion, termination and supervision of employees; enforcement of fire prevention codes; supervision of equipment maintenance and training; preparation of technical and activity reports; preparation of annual budget; representation at administrative, operational and governmental meetings; supervision of personnel responding to emergency incidents; and other duties and functions as required. The agreement automatically renews annually and may be terminated by either party upon one hundred eighty (180) days written notice. The Loomis Fire Protection District continues to employ its own firefighter staff and district secretary, and maintain all monies, funding and finances independently from the South Placer Fire District.

14. New Pronouncements:

In June 2012, the GASB approved Statement No. 68, *Accounting and Financial Reporting for Pensions*. This Statement requires governments providing defined benefit pension plans to recognize their long-term obligation for pension benefits as a liability on the statement of net position and to more comprehensively and comparably measure the annual costs of pension benefits. This Statement also requires revised and new note disclosures and required supplementary information (RSI) to be reported by employers. The implementation of this GASB Statement will have a significant impact on the District's financial statements and is effective for the District's June 30, 2015 financial statements.

SUPPLEMENTAL DATA

LOOMIS FIRE PROTECTION DISTRICT
PRINCIPAL OFFICIALS

Board of Directors:

Chris Gibson	President
Russ Kelley	Vice President
John R. Shearer	
Thomas Millward	
William M. Tudsbury	

Staff:

Lawrence Bettencourt	Fire Chief
Barbara Leak	Secretary

LOOMIS FIRE PROTECTION DISTRICT
STATEMENT OF CASH FLOWS
for the year ending June 30, 2014

Cash flows from operating activities:

Change in net position (net income) \$ 254,147

Adjustments to reconcile change in net position
to net cash provided by operating activities

Depreciation \$ 98,135

Loss on disposal -

(Increase) decrease in:

Accounts receivable (76,939)

(Decrease) increase in:

Accounts payable and accrued liabilities 49,042

Compensated absences 9,989

Deferred revenue -

80,227

Net cash provided by
operating activities

334,374

Cash flows from investing activities:

Purchase of equipment

(32,893)

Cash flows from financing activities:

-

Net increase in cash

301,481

Cash at beginning of year

1,195,494

Cash at end of year

\$1,496,975

LOOMIS FIRE PROTECTION DISTRICT

**REPORT ON ACCOUNTING CONTROLS
AND PROCEDURES**

June 30, 2014

**ROBERT
W.
JOHNSON**
An Accountancy Corporation
Certified Public Accountant

6234 BIRDCAGE STREET • CITRUS HEIGHTS, CA 95610-5949 • (916) 723-2555

December 1, 2014

To the Board of Directors
Loomis Fire Protection District
Loomis, California

We have audited the financial statements of Loomis Fire Protection District as of and for the year ended June 30, 2014. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the State Controller's Minimum Audit Requirements for California Special Districts.

In planning and performing our audit of the financial statements of Loomis Fire Protection District as of and for the year ended June 30, 2014, in accordance with auditing standards generally accepted in the United States of America, we considered Loomis Fire Protection District's internal control over financial reporting (internal control) as a basis for designing our auditing procedures but not for the purpose of expressing our opinion on the effectiveness of the District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, we have enclosed other recommendations for your consideration.

This communication is intended solely for the information and use of management and Board of Directors and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

Robert W. Johnson, An Accountancy Corporation

Robert W. Johnson, An Accountancy Corporation

1. Comparison of Operating Results:

	June 30,		Favorable (Unfavorable)
	<u>2014</u>	<u>2013</u>	
Revenues	\$1,681,707	\$1,572,800	\$ 108,907
Expenses	<u>1,427,560</u>	<u>1,448,029</u>	<u>20,469</u>
Net income (loss)	<u>\$ 254,147</u>	<u>\$ 124,771</u>	<u>\$ 129,376</u>
Cash	<u>\$1,496,975</u>	<u>\$1,195,494</u>	<u>\$ 301,481</u>

Observations:

- The District had another profitable year with net income exceeding \$250,000.
- The District has increased its cash by \$1,282,910 in the past 8 years:

Cash, 6-30-08	\$ 214,065
Increase	<u>1,282,910</u>
Cash, 6-30-14	<u>\$1,496,975</u>

The increased cash is mostly due to:

- passing of benefit assessment
- maintaining budget surpluses over the years

2. Ethics Training:

Observation – Apparently not all the Board members are current with the State law training requirement (AB1234). Board members are to have ethics training every two years.

Recommendation – Comply with State law.