



Moraga-Orinda Fire District

Board of Directors

AMENDED AGENDA REGULAR MEETING

October 20, 2021

6:00 p.m. CLOSED SESSION

7:00 p.m. OPEN SESSION

This meeting will be conducted by webinar and teleconference only in accordance with AB 361. To protect our residents, officials, and staff, and in accordance with AB 361, all public meetings are being conducted electronically to prevent imminent risks to the health or safety of attendees. The meeting is not available for in-person attendance. Members of the public may attend the meeting by video or phone linked in this agenda.

PLEASE NOTE TELECONFERENCE MEETING INFORMATION:

To join the Meeting:

By Phone: 1-669-900-6833

Webinar ID: 810 3765 0102

By Video: Please click the link below to join the webinar by Zoom:

<https://us02web.zoom.us/j/81037650102>

Webinar ID: 810 3765 0102

Public Participation is encouraged by joining via the ZOOM link or the dial-in information above. You can access it either via a smartphone or computer App (Zoom) or via phone.

Live Public Comment can be provided via the Zoom app (during public comment) by the raise hand feature. If participating by phone, dial *9 to raise your hand. Staff will call on participants by the name provided or last 4 digits of phone number for dial-in attendees. When your name or number is called, a notification is sent requesting that you unmute your microphone. Participants will be called in the order of hands raised to comment.

Written Public Comment can be provided via email at info@mofd.org.

- Emails received by **3pm** on the day of the meeting will be forwarded to the Board of Directors. Emails will be made a part of the public record and available to view by 5pm on the day of the meeting by following this link www.mofd.org/agendas
- Comments may also be submitted by e-mail during the meeting up until the closure of the public comment period on the relevant agenda item. These will be read into the record by staff at their normal cadence and will be limited to a maximum of 3 minutes.

If you are participating via meeting link (i.e. web platform), and experience technological difficulties, please re-join the meeting by phone via phone number provided above. In the event the meeting broadcast is disrupted, or if a technical issue on the agency's end disrupts public comment, the board will pause the meeting and will not take any further action on items on the agenda until access is restored.

The meeting will be live streamed via the MOFD YouTube Channel. A link is accessible via the District's website at www.mofd.org/agendas.

1. OPENING CEREMONIES

- 1.1. Call the Meeting to Order
- 1.2. Roll Call

2. PUBLIC COMMENT

General public comment on any closed session item that will be heard. Comments may be limited to no more than three minutes pursuant to board policy.

3. CLOSED SESSION

3.1. **Conference with Labor Negotiator**

(Government Code Section 54957.6)

Agency Designated Representative: Donna Williamson

Employee Organization: Local 1230, International Association of Firefighters IAFF

3.2. **Conference with Labor Negotiator**

(Government Code Section 54957.6)

Agency Designated Representative: Jonathan Holtzman

Employee Organization: Unrepresented Employees

3.3 **Conference with Labor Negotiator**

(Government Code Section 54957.6)

Agency Designated Representative: Donna Williamson

Employee Organization: Moraga-Orinda Fire Chief Officers' Association

4. RECONVENE THE MEETING

4.1. Call the Meeting to Order

4.2. Roll Call

5. REPORT OF CLOSED SESSION ACTION

6. PUBLIC COMMENT – ITEMS NOT ON THE AGENDA

At the beginning of each regular District Board meeting, any member of the public may address the District Board concerning any item **not** on the Board's agenda but within the subject matter jurisdiction of the Board. Speakers will be limited to three (3) minutes unless otherwise specified by the Presiding Officer. The public will be given an opportunity to speak on each agenda item at the time it is called. The Board may discuss and/or take action regarding any or all of the items listed below. Once the public comment portion of any item on this agenda has been closed by the Board, no further comment from the public will be permitted unless authorized by the Board and if so authorized, said additional public comment shall be limited to the provision of information not previously provided to the Board or as otherwise limited by order of the Presiding Officer or the Board.

7. CONSENT AGENDA

7.1. **Meeting Minutes – September 15, 2021 (Regular), September 15, 2021 (Special), September 27, 2021 (Special)**

Staff Recommendation: Approve and File

7.2. **Monthly Incident Report – September 2021**

Staff Recommendation: Approve and File

7.3. **Monthly Check/Voucher Register – September 2021**

Staff Recommendation: Approve and File

7.4. **Monthly Financial Report – September 2021**

Staff Recommendation: Approve and File

8. REGULAR AGENDA

~~8.1. **Adopt Resolution No. 21-17 Making Findings and Determining A Need to Continue Holding Remote Meetings By Teleconference.**~~

~~Staff Recommendation: 1) Discuss; 2) Deliberate; 3) Adopt Resolution No. 21-17 Making Findings and Determining A Need to Continue Holding Remote Meetings By Teleconference.~~ Agenda Item 8.1 has been moved to the October 18, 2021 Special Meeting in accordance with AB 361.

8.2. **Draft GASB 75 OPEB Valuation Report as of June 30, 2021 and Approval of OPEB Funding Policy**

Staff Recommendation: 1) Discuss; 2) Deliberate; 3) Provide direction to staff regarding the Draft GASB 75 OPEB Valuation Report as of June 30, 2021 and approve the OPEB Funding Policy

8.3. **Quarter Four Year End Financial Update and Budget Review FY2021**

Staff Recommendation: 1) No action required; Informational purposes only

8.4. **Determine Whether to Terminate the 2021 COVID-19 Paid Supplemental Sick Leave Policy Effective October 21, 2021 or Terminate Effective at a Later Date or Have the Policy Remain in Effect**

Staff Recommendation: 1) Discuss; 2) Deliberate; 3) Determine whether to terminate the 2021 COVID-19 Paid Supplemental Sick Leave Policy effective October 21, 2021 or terminate effective at a later date or have the Policy remain in effect.

8.5. **Authorize Acceptance of the FY2020 Homeland Security Grant Program Grant to Purchase an Environmental Beta-Attenuation Air Sampling Monitor; Authorize Staff to Enter Into a Memorandum of Understanding with the County of Contra Costa Office of the Sheriff and Authorize Capital Projects Fund Revenue and Expenditure Budget Adjustment Increases in the Amount of \$23,950.**

Staff Recommendation: 1) Discuss; 2) Deliberate; 3) Authorize Acceptance of the FY2020 Homeland Security Grant Program Grant to Purchase an Environmental Beta-Attenuation Air Sampling Monitor; Authorize Staff to Enter Into a Memorandum of Understanding with the County of Contra Costa Office of the Sheriff and Authorize Capital Projects Fund Revenue and Expenditure Budget Adjustment Increases in the Amount of \$23,950.

9. COMMITTEE REPORTS

- 9.1. **Audit Committee (Directors Danziger and Jex)**
- 9.2. **Finance Committee (Directors Danziger and Jorgens)**
- 9.3. **Facilities Station 41 Ad Hoc Committee (Directors Baitx and Donner)**
- 9.4. **Joint Fire Prevention Ad Hoc Committee (Directors Danziger and Jorgens)**

10. ANNOUNCEMENTS

- 10.1. **Brief information only reports related to meetings attended by a Director at District expense**
(Government Code Section 53232.3(d))
- 10.2. **Questions and informational comments from Board members and Staff**
- 10.3. **Fire Chief Updates**
 - 10.3.1. **Operations**
 - 10.3.2. **Human Resources**
 - 10.3.3. **Finance**
 - 10.3.4. **Fire Marshal**
- 10.4. **Communications Received**
- 10.5. **Future Agenda Items**

11. ADJOURNMENT

The Moraga-Orinda Fire Protection District ("District"), in complying with the Americans with Disabilities Act ("ADA"), requests individuals who require special accommodations to access, attend and/or participate in District Board meetings due to a disability, to please contact the District Chief's office, (925) 258-4501, at least one business day prior to the scheduled District Board meeting to ensure that we may assist you.

Any disclosable public records related to an open session item on a Regular meeting agenda and distributed by the Moraga-Orinda Fire District to a majority of members of the Board of Directors less than 72 hours prior to that meeting are available for public inspections at 1280 Moraga Way, Moraga, during normal business hours.

I hereby certify that this agenda in its entirety was posted on **October 15, 2021**, at the Moraga and Orinda Fire Administration offices, Stations 41, 42, 43, 44, and 45. Agenda provided to the Moraga Town Office (Hacienda) and Orinda City Hall.



Marcia Holbrook
District Secretary/Clerk



**BOARD OF DIRECTORS
REGULAR BOARD MEETING MINUTES**
September 15, 2021

1. OPENING CEREMONIES

The Board of Directors convened a teleconference Open Session at **6:00 p.m.** on **September 15, 2021**, via the Zoom application <https://us02web.zoom.us/j/84031717970>, webinar id: 84031717970 and by phone 669-900-6833. Pursuant to Executive Order N-29-20, teleconferencing restrictions of the Brown Act have been suspended. MOFD is closely following the latest Public Health Order from the Contra Costa Health Services issued on March 17, 2020. At this time, all formal public meetings will continue remotely.

President Jorgens called the meeting to order and requested an attendance roll call. Present were the following Directors and Staff:

President Jorgens	Director Donner (Absent)	Jonathan Holtzman, District Counsel
Director Baitx	Director Jex	Gloriann Sasser, Admin. Services Director
Director Danziger	Dave Winnacker, Fire Chief	Marcia Holbrook, District Clerk

2. PUBLIC COMMENT (audio 0:41)

President Jorgens opened Public Comment on the closed session items. There were no requests to address the Board. President Jorgens closed Public Comment.

At **6:01 p.m.**, the Board adjourned to Closed Session. Present were the following Directors and Staff:

President Jorgens	Director Donner (Absent)	Jonathan Holtzman, District Counsel
Director Baitx	Director Jex	Donna Williamson, District Counsel (Absent)
Director Danziger	Dave Winnacker, Fire Chief	Gloriann Sasser, Admin. Services Director

3. CLOSED SESSION

3.1 Conference with Labor Negotiator

(Government Code Section 54957.6)
Agency Designated Rep: Jonathan Holtzman
Employee: David Winnacker, Fire Chief

3.2 Conference with Labor Negotiator

(Government Code Section 54957.6)
Agency Designated Rep: Donna Williamson
Employee Organization: Employee Organization: Local 1230, International Association of Firefighters IAFF

3.3 Conference with Labor Negotiator

(Government Code Section 54957.6)
Agency Designated Rep: Donna Williamson
Employee Organization: Moraga-Orinda Fire Chief Officers' Association

4. RECONVENE THE MEETING (audio 10:26)

4.1 Call the Meeting to Order

4.2 Roll Call

President Jorgens reconvened the Moraga-Orinda Fire District Board of Directors' regular business meeting at **7:00 p.m.** and requested an attendance roll call. Present were the following Directors and Staff:

President Jorgens	Director Jex	Jonathan Holtzman, District Counsel
Director Baitx	Dave Winnacker, Fire Chief	Lisa Dalton, Human Resources Manager
Director Danziger	Jeff Isaacs, Fire Marshal	Mary Smith, Finance Manager
Director Donner (Absent)	Gloriann Sasser, Admin. Services Director	Marcia Holbrook, District Clerk

5. REPORT OF CLOSED SESSION ACTION (audio 10:47)

President Jorgens stated that the Board took no reportable action on agenda items 3.1-3.3.

6. PUBLIC COMMENT - ITEMS NOT ON THE AGENDA (audio 10:60)

President Jorgens opened Public Comment.

Jonathan Goodwin, Canyon resident, expressed concern about the damaging relationships with other agencies and lack of collaboration with the community or with agencies in terms of discussing and determining projects.

Mark McCullah, MOFD Captain and Local 1230 Union Representative made a statement on behalf of the MOFD firefighters and expressed disappointment with the labor negotiations process and no progress made towards an agreement. Captain McCullah concluded Local 1230 looks forward to the District putting forth a good-faith effort as long as negotiations can continue.

There were no further requests to address the Board. President Jorgens closed Public Comment. No discussion by the Board.

7. CONSENT AGENDA (audio 17:10)

- 7.1 Meeting Minutes – August 18, 2021 (Regular). Approved and Filed
- 7.2 Monthly Incident Report – August 2021. Approved and Filed
- 7.3 Monthly Check/Voucher Register – August 2021. Approved and Filed
- 7.4 Monthly Financial Report – August 2021. Approved and Filed
- 7.5 PARS Annual Statement – June 2021. Receive and Filed

President Jorgens opened Public Comment. There were no requests to address the Board. President Jorgens closed Public Comment. No discussion by the Board.

Motion by Director Jex and seconded by Director Danziger to approve Consent Agenda items 7.1 through 7.5. Said motion carried 4-0-1-0 roll call vote (Ayes: Baitx, Danziger, Jex, and Jorgens; Noes: None; Absent: Donner; Abstain: None).

8. REGULAR AGENDA

8.1 Draft GASB 75 OPEB Valuation Report as of June 30, 2021, and Approval of OPEB Funding Policy (audio 18:00)

Fire Chief Winnacker announced the Valuation Report was received late and published for public review at 5:36 PM. Fire Chief Winnacker recommended pulling the item and scheduling a special meeting to discuss in advance of the October meeting or discussing and consider adoption at the regular October meeting.

No further discussion from the Board.

Motion by Director Danziger and seconded by Director Jex to remove agenda Item 8.1 GASB 75 OPEB Valuation Report as of June 30, 2021, and Approval of OPEB Funding Policy. Said motion carried 4-0-1-0 roll call vote (Ayes: Baitx, Danziger, Jex, and Jorgens; Noes: None; Absent: Donner; Abstain: None).

President Jorgens stated the item to be placed on the October agenda.

8.2 Post-Employment Benefits Trust Services Options and Asset Allocations (audio 19:25)

Fire Chief Winnacker provided the report. The District contracts with Public Agency Retirement Services (PARS) for post-employment benefits trust services. PARS provides an IRS Section 115 approved irrevocable trust for the District to fund other post-employment benefits (OPEB) and to fund the Pension Rate Stabilization Trust account. At the August 18, 2021 Board meeting, the Board directed Staff to inquire with PARS regarding the fees and asset allocations. On January 18, 2017, the Board adopted Resolution 17-05 approving the adoption of the Public Agencies Post-Employment Benefits Trust and authorized the Agreement for Administrative Services. Per Board direction, Staff contacted PARS regarding the fees. The response provided is that PARS offers a multi-tiered fee schedule which provides the agency with lower fees every \$5M up to \$50M+. Once a client exceeds \$50M in assets, PARS would review the next level. PARS provided a current fee schedule that reflects no changes in fees.

Fire Chief Winnacker described two platforms offered by PARS. Option one, Discretionary Trustee, the District's current platform, or option two, Directed Trustee, allows the District to self-direct the investments or choose a different Registered Investment Advisor other than Highmark Capital. Fire Chief Winnacker reviewed the District's trust fund investment options for the OPEB and Pension Rate Stabilization funds outlined in the staff report. Fire Chief Winnacker noted that Staff does not have the professional investment management expertise to manage a District Section 115 trust. Selecting a self-managed trust would require the District to assume fiduciary responsibility and require the Board to provide direction regarding investment decisions and long-term strategy. Estimated cost to establish a Section 115 trust is \$50,000 - \$100,000. A comparison of PARS and CALPERS Trusts is provided in the board packet, Item 8.2.

On February 15, 2017, the Board authorized the investment of the OPEB and Pension Trust funds in the PARS passively managed capital appreciation portfolio and approved the Investment Guidelines Documents. The Investment Guidelines Documents authorize the following strategic asset allocation:

<i>Strategic Asset Allocation Ranges</i>		
Cash	Fixed Income	Equity
0-20%	10% - 30%	65% - 85%
Policy: 5%	Policy 20%	Policy: 75%

According to the Government Finance Officers' Association (GFOA) Best Practices for Asset Allocation for Defined Benefit Plans, diversifying an investment portfolio by including asset categories with investment returns that increase or decrease under different market conditions can protect a defined benefit plan

against significant investment losses. The GFOA recommends a portfolio be diversified among asset categories. At June 30, 2020 (the most recent available), the District's OPEB plan was 12% funded, and the District's pension plan was 87% funded. Decreasing the cash and fixed income ranges would increase the equity range and increase risk/volatility. Highmark provided an analysis report that assumes a 100% equity allocated portfolio. Based on the report, the expected return is 7.35% which is an increase of 0.71% above the current estimate of 6.64%. The volatility of the District's portfolio would increase to 16.69% from the current volatility estimate of 12.53%. Fire Chief Winnacker summarized if the District changes the portfolio to 100% equities, the expected rate of return would increase 0.71%, and the volatility would increase 4.16%.

Staff requested Board direction regarding the asset allocation for the OPEB and Pension trust plans. If the Board directs to change the asset allocation, the next step would be to bring an updated Investment Guidelines Document to the next Board meeting for approval. The OPEB and Pension Stabilization Trust Funds were established to pay down unfunded liabilities and hedge against future pension rate volatility. While this goal remains unchanged, specific guidance for their use has not been established. While Board direction regarding full Actuarially Recommended Contributions (ARC) remains unchanged, Staff requested Board direction regarding the threshold at which contributions should be replaced by earnings and criteria for accessing OPEB and Pension Stabilization funds.

President Jorgens opened Public Comment.

Mark DeWeese, MOFD Firefighter, expressed support for having additional pension funding investment accounts. DeWeese stated that there needs to be a different characterization of the accounts and should be invested into something with a greater rate of return than CCCERA. DeWeese recommended moving towards 100% in equities, or close to that percentage, and minimizing fees. DeWeese concluded that CCCERA expects a 7% rate of return on the pension money, and the District has a more conservative model at 6.25%. MOFD sets aside money in a trust account and pays Highmark Capital to get an expected 6.14%. DeWeese questioned the money sitting in the trust when CCCERA is expected to outperform and why the District would not give CCCERA all the money.

There were no further requests to address the Board. President Jorgens closed Public Comment.

President Jorgens commented that the general fund fluctuates depending on balances and extra capital expenditures. The District has the fund because pension costs almost doubled in one year, and the general fund would have had a problem dealing with the increased pension costs. Although the fund may be named inappropriately, the fund's purpose is to have a dedicated reserve for pension costs. President Jorgens stated that CCCERA has the money invested in bonds and invested in cash which is currently earning zero. The investment theory is to have the portfolio diversified. CCCERA has cash that comes and goes regularly and requires keeping cash available. As Highmark pointed out during our last meeting, the fund is not planning on paying out cash on a regular basis. The fund is a rainy day fund or if CCCERA underperforms, and the District needs the fund. President Jorgens supported the District having a longer-term view of the District's needs and invest more heavily in equities, less in bonds, and none in cash. When the District needs to withdraw the money, the risk is that the market might be down and withdrawing at an unattractive rate. President Jorgens supported directing Highmark not to invest in bonds and cash and have a more aggressive investment strategy than the current strategy if customizing the investments was an option.

Fire Chief Winnacker pointed out that CCCERA's policy is to smooth the impact of losses over five years. Depending on factors, there would be a separation between the District's need to access funds and the event that caused the requirement to access. Fire Chief Winnacker asked ASD Sasser to explain options for adjusting the strategic asset allocation ranges with Highmark. Administrative Services Director Sasser explained that in 2017, the Board directed the current ranges. If the Board directs an allocation change to have more equities, Staff will bring that change back to the Board for adoption, and Highmark would implement the change.

President Jorgens commented that Highmark has three investment options, less risky, medium risky, or more risky options, and the District was already in the more risky group. President Jorgens asked for clarification on the investment option available to the District. ASD Sasser confirmed that there are five different options. The District is in the most aggressive option, capital appreciation; however, the District can adjust the percentages and invest more in equity. President Jorgens asked if the percentage change could be presented at the next meeting for the Board to evaluate the variability.

Director Jex commented in a review of the portfolio's performance, 35% of the portfolio was earning zero with a slight difference in volatility. Director Jex stated the portfolio could have almost a hundred percent in equities and return a higher percent. Director Jex added that the other issue in terms of the development of the fund was the fact that there was a substantial unfunded pension liability and the concern of providing

for that funding over a normal period of time. CCCERA had not returned expectations in terms of what was used for discounting, and the expectations were never realized over the years; therefore, the Board felt the District could perform better than the CCCERA.

Director Danziger asked if the District had performed better than CCCERA. Director Jex stated he did not know precisely because the District has only meaningfully funded the trust for the last four years. CCCERA estimated a 7% return and used a 7.5% discount but never earned that percentage, which led to the District providing for the funding. Director Jex added that if CCCERA did not return or some losses occurred due to a downturn, the District could increase the amount that would need to be contributed to the pension fund to fund it. The District would need to have the resources to fund it, and the District could end up with a situation where the District could not make the payment.

President Jorgens commented that when the District took out the pension obligation bond in 2003, the District had a fully funded pension. Since that time, CCCERA has not earned the expected rate of return and has another \$30M-\$40M deficit. CCCERA has many bonds and cash, which by definition will never perform as expected and have a shorter-term time frame than the District. The District's fund is performing as anticipated.

Director Danziger requested information on CCCERA's rate of return for last year for the next board meeting. President Jorgens requested Staff would come back with the proposal or menu of investment options that the Board can review. Director Jex agreed. President Jorgens supported keeping local control and staying with Highmark but changing the portfolio allocation within their management. Director Danziger commented that his responsibility as a Director is to take limited risk since dealing with public funds and would need to see a proposal. Director Danziger supported some changes in the asset allocation but opposed a 100% in equities allocation.

President Jorgens commented that the challenge with bonds is that the interest rates are at a hundred-year low. When the interest rates go up, the value of the bond goes down, and the investment will lose money. The cash, by definition, earns zero. The bond investment lowers volatility but can be invested anytime. Director Jex added the District is paying fees for earning nothing. Director Danziger asked if the reason for not letting CCCERA invest in the pension is the lack of control. President Jorgens confirmed. At 7:35 p.m. Director Baitx apologized that he had to step out during the conversation. President Jorgens requested Staff to present the variables for the next meeting.

Fire Chief Winnacker confirmed that Staff would report on the range of what is possible within the various asset allocation classes and provide the Board an opportunity to revisit the District's priorities with regard to allocation of resources within the range of what is possible.

Director Danziger requested CCCERA's rate of return for the last three years. Fire Chief Winnacker provided the rate of return information and forwarded the report which is available on CCCERA's website. President Jorgens asked how the information compared to the District's rate of returns. Director Danziger answered much lower for last year. President Jorgens commented that CCCERA has a different set of needs than the District. Director Danziger asked if there was any interest in CalPERS with lower fees. The Directors did not express interest. No further discussion by the Board.

8.3 Authorize General Fund Revenue and Expenditure Budget Adjustment Increases in the amount of \$200,000 for the CAL FIRE/SRA Fuel Reduction Project for the Pinehurst Fuel Break (audio 47:52)

Fire Chief Winnacker provided the report. In August 2021, Moraga-Orinda Fire District (MOFD) was contacted by CAL FIRE Santa Clara Unit and advised that MOFD would receive \$200,000 for hazardous fuel reduction in State Responsibility Area (SRA). The Fire Chief accepted the funds as authorized in the District's Grant Management Policy. The \$200,000 funds are in addition to the \$50,000 that the District received in February of 2021. The additional funds will be used to continue the Pinehurst Fuel Break, located in a Very High Fire Hazard Severity Zone in SRA. The fuel break work will be followed by pile burning to reduce collected fuel and set the stage for future understory broadcast burning between the tracks and Pinehurst East of Driveway 24. There is no match for these funds, and CAL FIRE will reimburse MOFD for all costs associated with this project. The Pinehurst Fuel Break work began on September 7, 2021.

President Jorgens opened the public comment.

Jonathan Goodwin, Canyon resident, expressed appreciation for the fuel reduction project but was disappointed in the lack of community engagement to discuss where the money is to be spent in the SRA. Mr. Goodwin stated other places might be of a higher priority and requested discussion. Mr. Goodwin asked why Canyon Road was not included in the project. Mr. Goodwin inquired about the area that has already been treated between Canyon Road and Highway 24 and the piles being made to burn that appear to be laden with poison oak. Mr. Goodwin expressed concern about air pollution from the burning of poison oak.

There were no further requests to address the Board. President Jorgens closed public comment.

Director Danziger asked how the determination was made for the location of the project. Fire Chief Winnacker detailed the determination process and the Community Wildfire Preparedness Plan (CWPP). The CWPP provides the overarching plan and priorities for resources. Staff selected the project area based on its proximity to the critical evacuation route and the existing EBMUD habitat management plan which allows work in this area. The initial entry that PG&E made three years ago set the stage for access and the suitability of parcel to long-term maintenance with relatively low cost and simple prescribed fire as part of the plan to extend the work along the tracks for the length of Pinehurst. The goal is to harden the sole evacuation route for the community members of Canyon and increase fire safety in that area. Director Danziger asked if PG&E was the owner of the property. Fire Chief Winnacker answered East Bay Municipal District. Director Danziger asked if Staff had engaged the community. Fire Chief Winnacker confirmed via the CWPP process and engagement with the Canyon Community President. Director Danziger asked about the poison oak concern. Fire Marshal Isaacs confirmed Staff would review with the contractors regarding the poison oak.

President Jorgens asked if burning poison oak is a problem. Fire Marshal Isaacs answered no restrictions from air quality management on the burning of poison oak but would confirm. Director Danziger asked if the information would be issued to the broader community when the prescribed burn was scheduled. Fire Chief Winnacker confirmed. Director Danziger asked how long the entire project would last. Fire Marshal Isaacs estimates one more week before the District expends the funds. Director Danziger asked if the MOFD does the burning. Fire Chief Winnacker confirmed.

At 7:51 p.m. Director Baitx left the meeting. No further discussion by the Board.

Motion by Director Jex and seconded by Director Danziger to Authorize General Fund Revenue and Expenditure Budget Adjustment Increases in the Amount of \$200,000 for the CAL FIRE/SRA Fuel Reduction Project for the Pinehurst Fuel Break. Said motion carried 3-0-2-0 roll call vote (Ayes: Danziger, Jex, and Jorgens; Noes: None; Absent: Baitx and Donner, Abstain: None).

- 8.4 CAL FIRE Tunnel East Bay Hills Fuel Break Grant Award in the Amount of \$6,380,563 (audio 63:40)**
Fire Chief Winnacker provided the report. In May of 2021, MOFD submitted two grants to CAL FIRE's California Climate Investments (CCI) Fire Prevention Grant Program for consideration. Through the CCI Fire Prevention Grant Program, CAL FIRE aims to reduce the risk of wildland fires to habitable structures and communities while maximizing carbon sequestration in healthy wildland habitats and minimizing the uncontrolled release of emissions emitted by wildfires. Qualifying projects included hazardous fuel reduction and removal of dead, dying, or diseased trees, fire prevention planning, and fire prevention education. On September 8, 2021, Staff received notification that the MOFD Tunnel East Bay Hills Fuel Break grant was awarded in the amount of \$6,380,563. Once an official contract is received from CAL FIRE, the Fire Chief will request approval to accept the grant at the next Board meeting. Fire Chief Winnacker expressed appreciation and gratitude to Staff and CAL FIRE for their advocacy and support for MOFD's ongoing fuel mitigation efforts. Special thank you to Fire Chief Jake Hess and Unit Forester Ed Orre.

President Jorgens opened the public comment.

Jonathan Goodwin, Canyon resident, asked if a description of the area could be provided. Fire Chief Winnacker confirmed once the contract is received and further explained that the funding amount is less than the total amount requested, Staff will analyze various parameters and produce an updated project description. Fire Chief Winnacker explained the project is intended to run from the Orinda BART station to California Shakespeare Theatre, down the eastern side of Wilder, around Lost Valley, along the Indian Valley Corridor, around Sanders Ranch, and out to Bollinger and St. Mary's. Mr. Goodwin asked about the status of the Flicker Ridge project. Fire Chief Winnacker answered the Flicker Ridge project was part of separate forest health grant which was not approved.

There were no further requests to address the Board. President Jorgens closed public comment.

Director Jex requested a modeling of how much the District will need to borrow under the teeter plan. The Directors congratulated the Staff on the grant award. No further discussion by the Board.

9. COMMITTEE REPORTS (audio 77:10)

- 9.1 Audit Committee (Directors Danziger and Jex).** No report
- 9.2 Finance Committee (Directors Danziger and Jorgens).** No report.
- 9.3 Facilities Station 41 Ad Hoc Committee (Directors Baitx and Donner).** No report.
- 9.4 Joint Fire Prevention Ad Hoc Committee (Directors Danziger and Jorgens).** No report.

President Jorgens opened the public comment. There were no requests to address the Board. President Jorgens closed public comment. No discussion by the Board

10. ANNOUNCEMENTS (audio 77:23)

10.1 Brief information only reports related to meetings attended by a Director at District expense

(Government Code Section 53232.3(d)). No report.

10.2 Questions and informational comments from Board members and Staff.

Director Danziger inquired about the status of resuming in-person meetings. Fire Chief Winnacker answered Staff has been moving forward with systems and procedures if the requirement to return to in-person or hybrid meetings goes into effect. Legislation is pending with an urgency component to allow the continuation of virtual meetings. If that guidance is provided, Staff will engage the Board to determine the direction moving forward.

10.3 Fire Chief Updates

10.3.1 Operations

Fire Chief Winnacker provided the report and shared a PowerPoint presentation on recent firefighting activities and deployments, attached to these minutes, Item 10.3.1 attachment A. A photo from the Alert Wildfire Camera showed the vegetation fire in the area of Grizzly Peak and Skyline Boulevard on September 9, 2021. Crews from MOFD, Oakland Fire, Contra Costa Fire Protection District, CAL FIRE, and East Bay Parks responded as part of an XCC Task Force 2025, OES preposition task force because of the red flag, high fire danger, and the weather conditions. Fire Chief Winnacker highlighted the importance of the preposition task force. President Jorgens asked if the cause of the fire was known. Fire Chief Winnacker answered the cause is under investigation. Fire Chief Winnacker reviewed Member deployments supporting the wildland fire events in California and discussed the reduction of available firefighting resources statewide due to extraordinary fire activity. Fire Chief Winnacker explained the importance of the fuel reduction work performed in the District regarding defensible space and the preparation residents need to make around their homes in advance of a fire.

Fire Chief Winnacker discussed observations while deployed to the Caldor Fire, how the preparation of defensible space in advance of the fire's arrival allowed firefighters to hold the line. Had the preparation by the residents not been done, the fire would have spread and blown over the line into populated areas. Unfortunately, resources are being allocated to structure preparation or creating defensible space for the homes that were not prepared in advance, preventing resources from fighting the fire and leaving the main body of the fire to spread into homes that were not prepared to receive fire. Fire Chief Winnacker stressed that this observation is a call to action for our community and for residents to do the work required by the fire code to prepare their homes by creating defensible space in advance of a fire. Creating this defensible space is the preparation needed to ensure homes can receive fire. Residents completing the structure preparation in advance will allow our firefighters to direct resources to fight the fire versus structure preparation. The clearance of grass and annual weeds, the reduction of heavy concentrations of brush, and the removal of ladder fuels on trees required by the Fire Code in the District is the best way to protect lives and property.

Fire Chief Winnacker introduced Captain Mark McCullah, who described an incident on Bear Creek Road as a fire started from a car accident. The quick-thinking from the Crew on scene and the timely passing of a private water tender allowed the fire to be controlled. Captain McCullah described the scene and the challenging circumstances of the fatal event. Captain McCullah expressed gratitude for the Crew and the family with the water tender that provided the water to prevent the spread of that fire. Captain McCullah expressed condolences to the victim's family and firefighter involved with the incident.

Fire Chief Winnacker took a moment to mark the loss of Corporal Kevin Mooney, an eight-year veteran with the town police department, and to keep his family in your thoughts for the tragic loss.

10.3.2 Human Resources

Human Resources Manager Dalton provided the report. Eleven applications were received for the Fuels Mitigation Specialist position. The top candidate accepted a contingent offer and is in the process of completing the background and medical check.

10.3.3 Finance Report

Finance Manager Smith provided the report and presented the status of OES reimbursements, attached to these minutes, Item 10.3.3; attachment A.

10.3.4 Fire Marshal

Fire Marshal Isaacs provided the report. The Fire Prevention monthly data report is available for viewing in the board packet as Item 10.3.4. President Jorgens asked what happened to the people who failed the initial inspection but were not issued a notice to abate. Fire Marshal Isaacs answered that Staff is working on performing those second inspections. If the second inspection fails, Staff will issue the notice to abate. Fire Chief Winnacker added the initially failed inspections provide an educational opportunity, which is why the fire code is designed to allow an additional 30 days. A future recommended change to the Fire Code would be to move away from a 30-day assessment and proceed directly to the notice to abate for repeat violators. Staff would like to see fewer residents waiting to be noticed before beginning the abatement work.

Director Jex asked how long it takes for a property transfer that failed its initial inspection to be corrected and if it has caused any delays in the sale of the property. Fire Chief Winnacker answered there are no cases where the failure of a property transfer inspection has resulted in the delay of the transfer. President Jorgens asked if a property owner could request a clearance certificate before initiating the sales or transfer of the home. Fire Chief Winnacker confirmed and stated that the Certificate is good for six months. Fire Marshal Isaacs reported two of the three properties previously ordered to abate required warrants to grant access to the properties. The warrants were executed, and abatement has begun on those two properties. Director Danziger asked if law enforcement was present. Fire Marshal Confirmed.

Fire Marshal Isaacs reviewed Fire Prevention current projects and plans for the quarter as outlined in the staff report. President Jorgens inquired when the purchase of the chipper and truck will be completed. Fire Marshal Isaacs answered the chipper has already been purchased and expected delivery in November. The purchase of the truck is pending due to a supply shortage. Director Danziger inquired about the state-mandated inspections. Fire Marshal Isaacs described the different types of occupancies and requirements mandated by the office of the State Fire Marshal. Director Danziger asked about the status of school inspections. Fire Marshal Isaacs stated that inspections are performed when schools are in session. Director Danziger asked if the October report would show e-occupancy school inspections performed. Fire Marshal Isaacs confirmed. Director Danziger asked if the school inspections include private and preschools. Fire Marshal Isaacs answered that private schools are included. The Office of the State Fire Marshal does not mandate preschools. Fire Marshal Isaacs explained that preschools are a different type of occupancy or facility and when they apply for their licensing, an inspection is performed as a business.

10.3.5 Fire Adaptive Community Ambassador Program

Fire Chief Winnacker provided the report. The FAC-A program has been operating as a pilot program and has proven successful. Staff will proceed with formalizing the program. Additional training will be provided utilizing the current FAC-A volunteers as trainers and mentors for new volunteers.

President Jorgens opened the public comment.

Jonathan Goodwin, Canyon Resident, asked how the chipping material is measured. Fire Chief Winnacker explained the process. Mr. Goodwin commented on the fire on Grizzly Peak and asked about the level of resources available for wildland firefighting to the District. Fire Chief Winnacker answered that while CAL FIRE has significantly more resources than prior years, the demand for those resources has gone up due to drought and record low fuel moisture levels. The OES Preposition Task Forces are designed to address the issue by making more resources available when needed. President Jorgens commented on the importance of prevention and creating defensible space around homes.

There were no further requests to address the Board. President Jorgens closed public comment.

10.4 Communications Received

No Report.

10.5 Future Agenda Items - No report.

President Jorgens opened the public comment. There were no requests to address the Board.

President Jorgens closed public comment. No further discussion by the Board.

11. ADJOURNMENT

At 8:52 p.m., Director Jex motion and seconded by Director Danziger to adjourn the meeting. Said motion carried 3-0-2-0 roll call vote (Ayes: Danziger, Jex, and Jorgens; Noes: None; Absent: Baitx and Donner; Abstain: None).

Marcia Holbrook,
Marcia Holbrook
District Secretary/District Clerk

Item 10.3.1 Attachment A Operations Update




Item 10.3.1 Attachment A Operations Update



Item 10.3.1 Attachment A Operations Update






Finance Report

September 15, 2021


Strike Team Reimbursement - OES



- Strike Team Receivable Update:

	Actual <u>2020-2021</u>	Estimated <u>2021-2022</u>	<u>Total</u>
OES Strike Team Receivable	\$3,345,197	\$594,143	\$3,939,340
OES Payments Received	<u>\$2,410,739</u>	<u>\$ 0</u>	<u>\$2,410,739</u>
Net Receivable Outstanding	\$ 934,458	\$594,143	\$1,528,601
- 2021-2022 figures estimated based on F-42's received to date
- 2021-2022 Wildfire activity – 32 assignments since July 1:
 - Estimated Strike Team Receivable to Date \$594k; 223 person days

Finance – Other items



- MARS test District – Testing OES new electronic F-42/Strike Team processing system
- Year-end close/audit – in process



**BOARD OF DIRECTORS
SPECIAL BOARD MEETING MINUTES**
September 15, 2021

1. OPENING CEREMONIES

The Board of Directors convened a teleconference Open Session at **6:47 p.m.** on **September 15, 2021**, via the Zoom application <https://us02web.zoom.us/j/84031717970>, webinar id: 84031717970 and by phone 669-900-6833. Pursuant to Executive Order N-29-20, teleconferencing restrictions of the Brown Act have been suspended. MOFD is closely following the latest Public Health Order from the Contra Costa Health Services issued on March 17, 2020. At this time, all formal public meetings will continue remotely.

President Jorgens called the meeting to order and requested an attendance roll call. Present were the following Directors and Staff:

President Jorgens	Dave Winnacker, Fire Chief	Jonathan Holtzman, District Counsel
Director Baitx	Gloriann Sasser, Admin. Services Director	Marcia Holbrook, District Clerk
Director Danziger	Jeff Isaacs, Fire Marshal	
Director Donner (Absent)	Lisa Dalton, Human Resources Manager	
Director Jex	Mary Smith, Finance Manager	

2. PUBLIC COMMENT - ITEMS NOT ON THE AGENDA (audio 3:33)

President Jorgens opened Public Comment on the closed session items. There were no requests to address the Board. President Jorgens closed Public Comment.

3. REGULAR AGENDA

3.1 Adopt Resolution 21-16 Identifying the Terms and Conditions for Fire Department Emergency Response Away From Their Official Duty Station and Assigned to an Emergency Incident (audio 3:53)

Fire Chief Winnacker provided the report. Each year, personnel from the District are deployed on mutual aid assignments as participating members of the California Fire Service and Rescue Emergency Mutual Aid System. Reimbursement from the State of California is based on established pay scales and MOU language called "Pass-through Pay." In an effort to ensure agencies are fully reimbursed in a timely manner, the State requires a resolution that covers any and all response employees who are eligible for pass-through pay with or without MOU language. Resolution 21-16 updates Resolution 15-07, adopted in April 2015, to add members of the fire prevention staff. Fire Chief Winnacker reviewed the district benefits outlined in the staff report. There is no cost to the District as OES reimburses all salary and benefits expenses in addition to an admin fee. Staff recommended Adoption of Resolution 21-16 Identifying the Terms and Conditions for Fire Department Emergency Response Away From Their Official Duty Station and Assigned to an Emergency Incident.

President Jorgens opened Public Comment. There were no requests to address the Board. President Jorgens closed Public Comment.

Directors Danziger and Jex expressed support for the resolution. No further discussion from the Board.

Motion by Director Danziger and seconded by Director Baitx to Adopt Resolution 21-16 Identifying the Terms and Conditions for Fire Department Emergency Response Away From Their Official Duty Station and Assigned to an Emergency Incident. Said motion carried 4-0-1-0 roll call vote (Ayes: Baitx, Danziger, Jex, and Jorgens; Noes: None; Absent: Donner; Abstain: None).

At 6:51 Director Baitx left the meeting.

11. ADJOURNMENT

At 6:52 p.m., Director Danziger motion and seconded by Director Jex to adjourn the meeting. Said motion carried 3-0-2-0 roll call vote (Ayes: Danziger, Jex, and Jorgens; Noes: None; Absent: Baitx and Donner; Abstain: None).

Marcia Holbrook,
Marcia Holbrook
District Secretary/District Clerk



BOARD OF DIRECTORS
SPECIAL BOARD MEETING MINUTES
 September 27, 2021

1. OPENING CEREMONIES

The Board of Directors convened a teleconference Open Session at 5:00 p.m. on September 27, 2021, via the Zoom application <https://us02web.zoom.us/j/86987314444> webinar id: 86987314444 and by phone 669-900-6833. Pursuant to Executive Order N-29-20, teleconferencing restrictions of the Brown Act have been suspended. MOFD is closely following the latest Public Health Order from the Contra Costa Health Services issued on March 17, 2020. At this time, all formal public meetings will continue remotely.

President Jorgens called the meeting to order and requested an attendance roll call. Present were the following Directors and Staff:

President Jorgens	Director Donner	Gloriann Sasser, Admin. Services Director
Director Baitx	Director Jex	Marcia Holbrook, District Clerk
Director Danziger	Dave Winnacker, Fire Chief	

2. PUBLIC COMMENT

President Jorgens opened Public Comment on the closed session items. There were no requests to address the Board. President Jorgens closed Public Comment.

At 5:02 p.m., the Board adjourned to Closed Session. Present were the following Directors and Staff:

President Jorgens	Director Donner	Jonathan Holtzman, District Counsel
Director Baitx	Director Jex	Donna Williamson, District Counsel (Absent)
Director Danziger	Dave Winnacker, Fire Chief	Gloriann Sasser, Admin. Services Director

At 5:24 p.m. and 5:33 p.m., Director Baitx rejoined closed session.

3. CLOSED SESSION

3.1 Conference with Labor Negotiator

(Government Code Section 54957.6)
 Agency Designated Rep: Donna Williamson
 Employee Organization: Employee Organization: Local 1230, International Association of Firefighters IAFF

3.3 Conference with Labor Negotiator

(Government Code Section 54957.6)
 Agency Designated Rep: Donna Williamson
 Employee Organization: Unrepresented Employees

3.2 Conference with Labor Negotiator

(Government Code Section 54957.6)
 Agency Designated Rep: Jonathan Holtzman
 Employee Organization: Moraga-Orinda Fire Chief Officers' Association

4. RECONVENE THE MEETING

4.1 Call the Meeting to Order

4.2 Roll Call

President Jorgens reconvened the Moraga-Orinda Fire District Board of Directors' special business meeting at **6:01 p.m.** and requested an attendance roll call. Present were the following Directors and Staff:

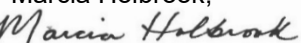
President Jorgens	Director Donner	Gloriann Sasser, Admin. Services Director
Director Baitx	Director Jex	Marcia Holbrook, District Clerk
Director Danziger	Dave Winnacker, Fire Chief	

5. REPORT OF CLOSED SESSION ACTION

President Jorgens stated that the Board took no reportable action on agenda items 3.1-3.3.

6. ADJOURNMENT

At 6:02 p.m., Director Danziger motion and seconded by Director Donner to adjourn the meeting. Said motion carried 5-0 roll call vote (Ayes: Baitx, Danziger, Donner, Jex, and Jorgens; Noes: None; Absent: None; Abstain: None).

Marcia Holbrook,

 District Secretary/District Clerk

MOFD Response Time Summary by Incident Type (grouped) for All Code 2 and Code 3 Responses.

Will only show Incident Types that are applicable. EMS/Rescue \ Structure Fires (actual type is in a structure) \ Vegetation Fires \ Other Types Grouped - Alarms/Hazards/Pub Svc/Etc... Data Is Based On Completed RMS Incident Report Data Entered by Company Officer. Resp. Data Based on "First Arriving Unit". "In District" = Moraga, Orinda, Canyon. "Out of District" = Lafayette & any Other City Aid Provided to.

	September, 2021								Totals
	All Others (Alarms / Pub Service / Et..)		EMS / Rescue		Structure Fire	Structure Fires	Vehicle Accidents		
	In District	Out of Dist.	In District	Out of Dist.	Out of Dist.	In District	In District	Out of Dist.	
Incident Totals	48	3	156	4	1	1	12	4	229
Median Turnout	1.27	0.11	1.18	1.26	1.60	1.73	1.25	1.10	1.22
Median Resp Time	6.70	4.02	5.27	8.18	11.28	6.70	6.90	8.18	5.73
Resp Time (90th%)	9.45	9.97	8.76	16.65	11.28	6.70	10.12	14.35	9.22

Code 3 Response Time Summary by City and Incident Type. Times shown are based on the First Responding Units Arrival at Scene of Emergency.

		September, 2021			
		Incident Totals	Median Turnout	Median Resp Time	Resp Time (90th%)
Orinda	EMS / Rescue	73	1.18	5.82	8.68
	Structure Fires	1	1.73	6.70	6.70
	All Other Types	7	1.15	6.35	7.33
	Totals for City	81	1.18	5.90	8.65
Moraga	EMS / Rescue	62	1.12	4.67	7.35
	All Other Types	10	1.25	5.67	9.56
	Totals for City	72	1.13	4.70	7.80
Lafayette	EMS / Rescue	7	1.07	7.63	8.57
	Totals for City	7	1.07	7.63	8.57
Canyon	EMS / Rescue	3	1.27	9.23	9.62
	Totals for City	3	1.27	9.23	9.62
Overall Total		163	1.16	5.50	8.69

Response Totals By Incident Type

	Oct 20	Nov 20	Dec 20	Jan 21	Feb 21	Mar 21	Apr 21	May 21	Jun 21	Jul 21	Aug 21	Sep 21	Total
All Others (Alarms / Pub Service / Etc.)	98	82	95	79	82	73	98	95	96	111	115	105	1,129
EMS / Rescue	142	129	158	152	131	147	140	134	154	152	172	160	1,771
Structure Fire												1	1
Structure Fires	3	4	2	1	2	1	1	4	4	1		1	24
Veg Fires	1	1	1				1	3	2	4	1		14
Vehicle Accidents	9	18	20	21	14	17	16	12	15	13	14	16	185
Grand Total	252	224	270	252	220	208	258	248	271	284	299	282	3,051

7.2

Incident Types

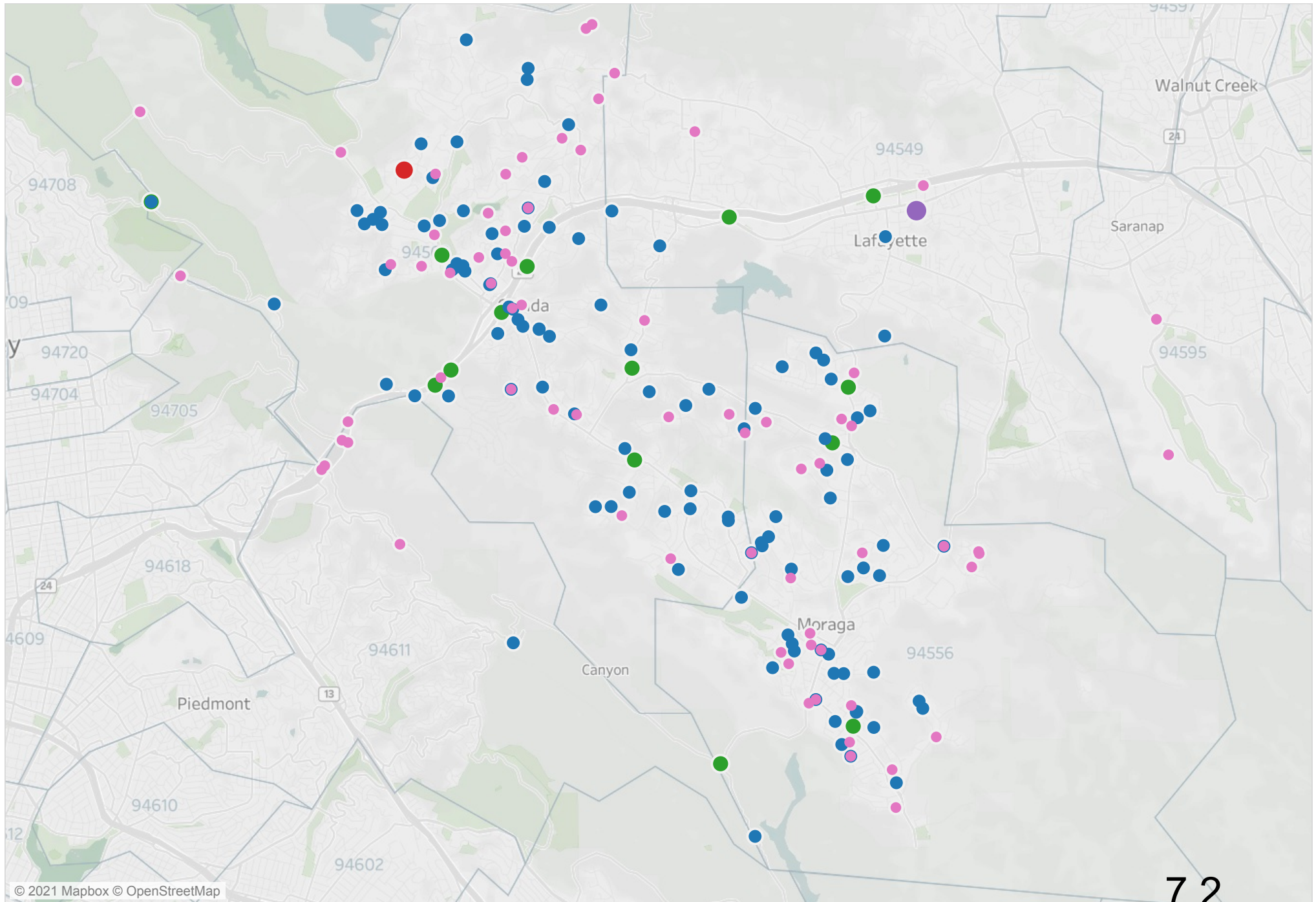
■ All Others (Alarms / Pub Service .. ■ EMS / Rescue

■ Vehicle Accidents

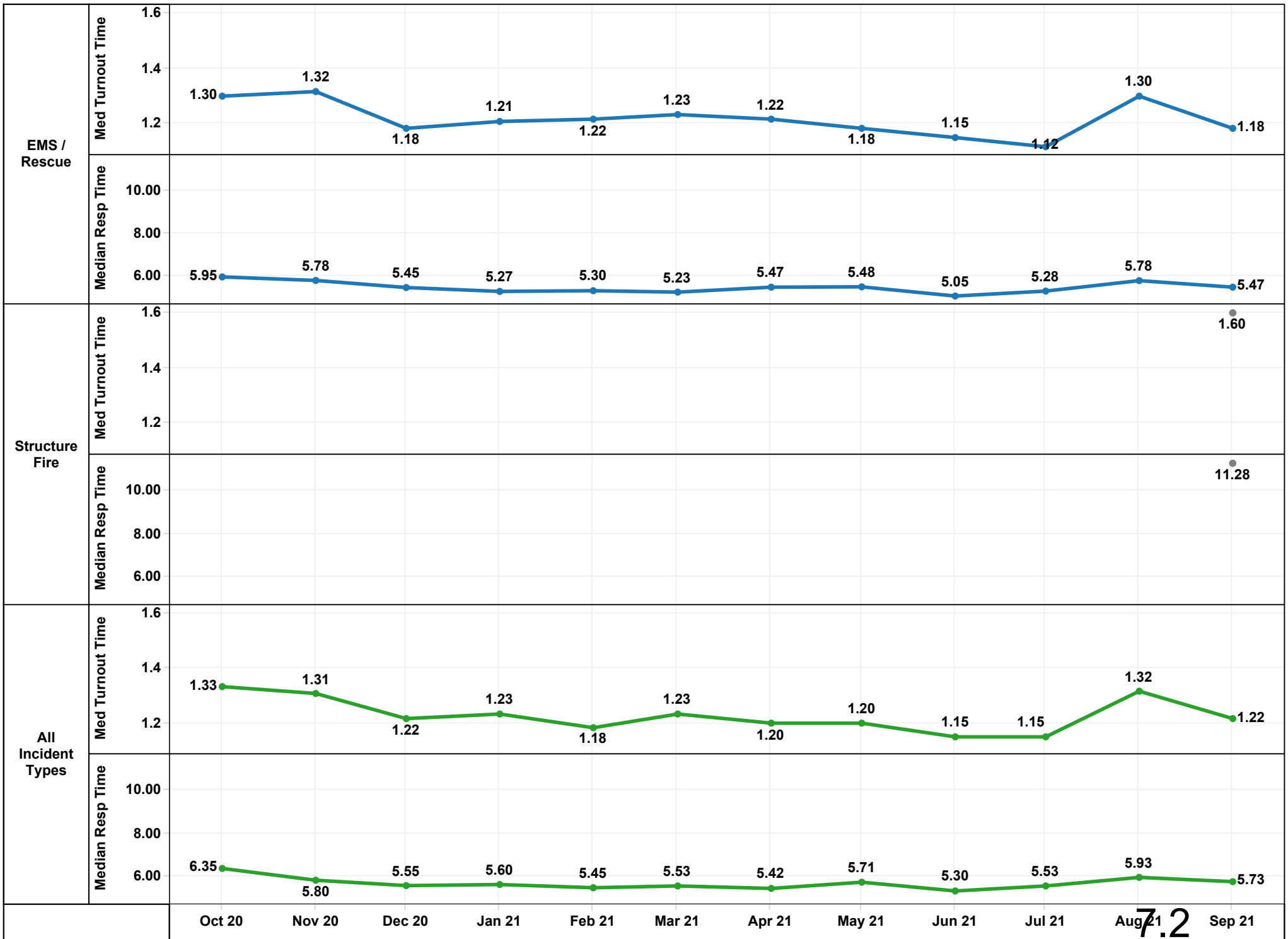
■ Structure Fires

■ Structure Fire

Incident Location Map for MOFD September 2021



Run Chart for MOFD EMS / Rescue and All Incident Types for the last full 12 months. Median Turnout and Response Times By Month for First At Scene Units



Moraga-Orinda Fire District
Check/Voucher Register - Check Register
From 9/1/2021 Through 9/30/2021

Check Register - September 2021

27 - Capital Projects Fund

<u>Check Number</u>	<u>Check Date</u>	<u>Name</u>	<u>Check Amount</u>	<u>Transaction Description</u>
30181	9/15/2021	Coro Medical	<u>18,432.51</u>	Physio Control Lifepak 15
Total 27 - Capital Projects Fund			18,432.51	

Moraga-Orinda Fire District
Check/Voucher Register - Check Register
From 9/1/2021 Through 9/30/2021

Check Number	Check Date	Name	Check Amount	Transaction Description
50 - General Fund				
2022-0289	9/8/2021	FASIS - Calif Bank and Trust	279,681.00	Corrected CD for FASIS 7/1-9/30/21
ACHCCERA09.	9/10/2021		180,046.63	CCCERA/MOPFA/IAFF/Norcal - September
0000012113	9/28/2021	Chase	160,794.60	Chase Loan Pymt for 10.1.21 Stn 43
30199	9/22/2021	Expert Tree Service	24,000.00	Pinehurst - Tree Work - CalFire \$200k
30198	9/22/2021	East Bay Tree Service	21,850.00	Brush and Tree Service - Pinehurst - CalFire \$200k
762	9/14/2021	U.S. Bank	18,597.01	Cal Card Statement 08.23.21
ACHDeltaDental0	9/8/2021	Delta Dental Plan of Calif.	16,978.70	Delta Denta - Sept
8485	9/10/2021	Definitive Networks, Inc.	16,092.00	DNI Payment 9.10.21
	9/9/2021	West Coast Code Consultants	14,167.50	In-House Plan Review - june
	9/9/2021	West Coast Code Consultants	13,740.76	Fire Inspector
757	9/30/2021		8,260.90	September Misc Transactions
	9/22/2021	East Bay Tree Service	7,400.00	Brush and Tree Service - Pinehurst - CalFire \$50k
30186	9/15/2021	L.N. Curtis & Sons	6,953.76	Class A Foam
30164	9/9/2021	Bound Tree Medical, LLC	6,465.81	Cardiac Science Auto G5 CPR
30157	9/2/2021	Wittman Enterprises, LLC	6,316.07	Ambulance Billing Service - July
	9/9/2021	West Coast Code Consultants	5,940.00	In-House Plan Review - August
	9/15/2021	Bound Tree Medical, LLC	5,605.82	Medical Supplies
30210	9/22/2021	Wildland Resource Mgmt Management In	5,500.00	Wildland Resource Mgmt (HEF) contrat - Renewed
30211	9/22/2021	Wittman Enterprises, LLC	5,089.31	Ambulance Billing Service - August
	9/9/2021	West Coast Code Consultants	4,312.50	Fire Insp. Scheduling - June
30147	9/2/2021	NEOGOV	4,217.22	Onboarding Service
30146	9/2/2021	Fireblast Global Inc.	3,784.08	Maintenance Contract
30154	9/2/2021	Teleflex LLC	3,621.75	Needle Boxes
30177	9/9/2021	West Coast Code Consultants	3,525.00	Fire Insp. Scheduling - August
30167	9/9/2021	EAN Services, LLC	3,334.25	Rental Car - Lambert/Rogness 7/13-8/18/21
30161	9/9/2021	American Fidelity Assurance	2,504.95	Flex & Dep Care - September
30169	9/9/2021	Keenan & Associates	2,214.55	VSP, life and Supp life
30224	9/30/2021	R.S. Hughes	2,055.74	SCBA Flow/Fit Testing
30170	9/9/2021	Mike Marquardt	2,028.71	Strike Team Reimburse - OES HQ Covid 8/16-8/31/21
	9/22/2021	Pacific Gas & Electric	2,013.55	Gas & Electric Stn45 8/5-9/2/21
30191	9/22/2021	A T and T Mobility	2,006.42	Wireless 8/3-9/2
30162	9/9/2021	American Fidelity	1,448.94	Life Insurance - Sept.
	9/22/2021	Pacific Gas & Electric	1,367.64	Gas & Electric Stn 42 8/6-9/6/21
30158	9/9/2021	ADP, Inc.	1,338.10	Payroll Service 7/31-8/15/21
30221	9/30/2021	Hunt & Sons, Inc.	1,275.10	Fuel Stn 41 9/16/21
30202	9/22/2021	Hunt & Sons, Inc.	1,271.28	Fuel Stn 41 9/1/21
30148	9/2/2021	Hunt & Sons, Inc.	1,002.76	Fuel Stn 41 8/18/21
30182	9/15/2021	EBMUD	994.96	Water Service stn 42 7/2-9/1/21
30223	9/30/2021	Pacific Gas & Electric	936.80	Gas & Electric Stn 43 8/18-9/16/21
30150	9/2/2021	Pacific Gas & Electric	922.38	Gas & Electric Stn 43 7/19-8/17/21
	9/22/2021	Hunt & Sons, Inc.	917.96	Fuel Stn 45 9/1/21
	9/22/2021	Pacific Gas & Electric	887.82	Gas & Electric Stn 41 8/7-9/7/21
30197	9/22/2021	Dell Financial Services	851.90	Computer Leases
	9/22/2021	Hunt & Sons, Inc.	843.53	Fuel Stn 44 9/1/21
	9/22/2021	Pacific Gas & Electric	811.41	Gas & Electric Stn 44 8/5-9/2/21
	9/2/2021	Jon Bensley	808.00	Strike team Reimburse - OES HQ Covid Support 7/28-
	9/15/2021	L.N. Curtis & Sons	800.00	Kunkle Valve Certification
30213	9/30/2021	A T and T	791.68	Phone Service 9/20-10/19/21
	9/2/2021	A T and T	791.14	Phone Service 8/20-9/19/21
	9/22/2021	Orinda Motors, Inc.	724.82	Unit 428 Replace batteries, turn signal, windshield
30174	9/9/2021	Staples Business Credit	698.28	Household Supplies 7/28-8/9/21
	9/15/2021	L.N. Curtis & Sons	669.48	Wildland Pants
30205	9/22/2021	Otis Elevator	649.59	Elevator Maintenance 10/1-12/31/21
	9/9/2021	Republic Services	634.16	Trash Service stn 45 September
	9/22/2021	Airgas USA, LLC	606.39	Oxygen
30172	9/9/2021	Republic Services	593.33	Trash Service Stn 41 & Stn 42 September
30203	9/22/2021	L.N. Curtis & Sons	586.00	Vulcan LED Litebox
	9/22/2021	Hunt & Sons, Inc.	547.92	Fuel Stn 43 9/9/21
30217	9/30/2021	C.R. Fireline, Inc.	544.45	Hydrant extension with Gasket for training
	9/9/2021	West Coast Code Consultants	534.48	Senior Fire Inspector - August
	9/9/2021	West Coast Code Consultants	505.86	Senior Fire Inspector
30214	9/30/2021	A T and T Mobility	459.64	Wireless Service 8/16-9/15/21
10552075	9/3/2021	Bandwidth.com, Inc.	452.95	Bankdwith 9.03.21
30187	9/15/2021	Minuteman Press	450.41	Envelopes
ACHCCERAAAdj	9/10/2021	CCCERA	447.44	CCCERA Sept Adjustment - Gougoumis
30194	9/22/2021	CCCERA	401.00	Actuarial Valuation Service GASB 68 06.30.12

Moraga-Orinda Fire District
Check/Voucher Register - Check Register
From 9/1/2021 Through 9/30/2021

Check Number	Check Date Name	Check Amount	Transaction Description
30153	9/2/2021 Trio Systems LLC	395.00	Software Maintenance & Support Renewal
	9/22/2021 Bay Alarm Company	393.75	Quarterly Monitoring Stn 43
	9/2/2021 Fireblast Global Inc.	390.27	Plower
30185	9/15/2021 Goodyear Tire & Rubber Company	380.70	Tire Repair
	9/9/2021 Office Depot	367.65	Toner - Stn 41
30159	9/9/2021 Air Exchange Inc.	361.53	Regulator repair
30184	9/15/2021 Daniel Giffin	350.00	Leather Fire Helmet
30218	9/30/2021 Mark DeWeese	350.00	Helmet
ACHVoyager	9/10/2021 US Bank Voyager Fleet Systems	349.55	Voyager Flee Card Payment - September
	9/15/2021 Bound Tree Medical, LLC	325.72	Face Masks
30222	9/30/2021 Leader Emergency Vehicles	317.92	Fender Gasket
30183	9/15/2021 Steven Gehling	313.60	Strike Team Reimbursement - Dixie 8/16-9/7/21
30166	9/9/2021 EBMUD	303.40	Water Service Stn 45 6/29-8/26/21
30206	9/22/2021 Pacific Gas & Electric	267.41	Gas & Electric Admin 8/6-9/6/21
30190	9/22/2021 A T and T	251.91	Internet 8/12-9/11/21
30152	9/2/2021 Sequoia Ecological Consulting, Inc.	251.75	GIS Services - Subdivision Data
30208	9/22/2021 TIAA Commercial Finance, Inc.	246.28	Copier Lease
30173	9/9/2021 Smart Clean Building Maintenance	245.00	Monthly Cleaning Service - Admin - September
	9/9/2021 Bound Tree Medical, LLC	228.55	O2 Regulator, Paramedic Gear
30176	9/9/2021 Verizon Wireless	228.08	Wireless Service 7/24-8/23/21
	9/22/2021 Hunt & Sons, Inc.	225.02	Fuel Stn 42 9/9/21
30160	9/9/2021 ALSCO - American Linen Divison	223.23	Monthly Linen Service Stn 41 August
	9/30/2021 A T and T	203.96	Phone Service 9/20-10/19/21
30141	9/2/2021 A T and T	203.83	Phone Service 08/07 - 9/6/21
30193	9/22/2021 Bay Alarm Company	184.98	Quarterly Monitoring Stn 42 10/1-1/1/22
	9/22/2021 Bay Alarm Company	184.98	Quarterly Monitoring Stn 44 10/1-1/1/22
30178	9/15/2021 A T and T	173.16	Mobile service 8/1-8/31/21
	9/9/2021 ALSCO - American Linen Divison	160.17	Monthly Linen Service Stn 42 August
30188	9/15/2021 Dennis Rein	156.00	Strike Team Reimburse - Dexter Incident 7/14-7/21/21
	9/9/2021 ALSCO - American Linen Divison	151.41	Monthly Linen Service Stn 45 August
30151	9/2/2021 Reliable Pharmaceutical Returns	150.00	Disposal of Pharmaceuticals
30196	9/22/2021 C.R. Fireline, Inc.	146.81	Cartridge Fills
	9/9/2021 ALSCO - American Linen Divison	143.67	Monthly Linen Service Stn 43 August
	9/2/2021 Biomedical Waste Disposal	123.85	Waste Disposal Stn 41 July
	9/9/2021 Republic Services	121.53	Trash Service Stn 43 September
	9/9/2021 Republic Services	121.53	Trash Service Stn 44 September
30201	9/22/2021 HomeTeam Pest Defense, LLC	115.00	Monthly Pest Control Stn 44
30220	9/30/2021 HomeTeam Pest Defense, LLC	115.00	Monthly Pest Service Stn 44
30156	9/2/2021 Valarie Walston	102.51	Ergonomic Desk
	9/30/2021 ADT Security Services	99.07	Security Service 10/4-11/3/21 Stn 41
	9/9/2021 ALSCO - American Linen Divison	95.78	Monthly Linen Service Stn 44 August
	9/22/2021 Pacific Gas & Electric	95.57	Gas & Electric Stn 42 8/7-9/7/21
30144	9/2/2021 Comcast	90.20	Station 42 Internet 8/23-9/23/21
	9/2/2021 Comcast	90.20	Station 45 Internet 8/23-9/22/21
30165	9/9/2021 Comcast	90.20	Modem Stn 41 Aug 29-Sept 28
30195	9/22/2021 Comcast	90.20	Modem Stn 44
30216	9/30/2021 Comcast	90.20	Modem 9/23-10/22/21 Stn 45
	9/30/2021 Comcast	90.20	Modem 9/24-10/23/21 Stn 42
30226	9/30/2021 Valarie Walston	84.51	Toner
30142	9/2/2021 Jon Bensley	82.50	Per Diem Travel - Strike team replacement crew
30145	9/2/2021 Travis Dulli	82.50	Travel Day Per Diem - Strike Team Replacement
30215	9/30/2021 Chin Chou	82.50	Strike Team Reimburse - Per Diem Dixie Fire 9/14-
30140	9/2/2021 ADT Security Services	81.30	Security Service Stn 45 9/9-10/8/21
	9/30/2021 ADT Security Services	81.30	Security Service 10/9-11/8/21 Stn 45
30143	9/2/2021 Biomedical Waste Disposal	79.00	Waste disposal - July - Stn 44
30179	9/15/2021 Biomedical Waste Disposal	79.00	Waste Disposal August
	9/15/2021 Biomedical Waste Disposal	79.00	Waste Disposal Stn 41 August
30168	9/9/2021 Industrial Service & Supply Compar	75.00	Backflow Prevention Device test
	9/30/2021 Pacific Gas & Electric	68.02	Gas & electric Stn 45 8/18-9/15/21
	9/22/2021 Airgas USA, LLC	67.23	Helium/Nitrogen
30189	9/22/2021 Airgas USA, LLC	61.65	Argon/Oxygen
30204	9/22/2021 Orinda Motors, Inc.	60.52	Tire Repair 2017 Ford Explorer
30209	9/22/2021 Verizon Wireless	56.26	Mobile Service 8/11-9/10/21
30163	9/9/2021 Monina Berestka	55.00	Reimburse - Postage
30192	9/22/2021 AT&T	53.50	Internet 9/10-10/9
30171	9/9/2021 Office Depot	51.34	Folders
	9/15/2021 Bound Tree Medical, LLC	50.46	Lancet Microdot
30212	9/30/2021 ADT Security Services	45.35	Security Service 10/4-11/3/21 Admin

Moraga-Orinda Fire District
Check/Voucher Register - Check Register
From 9/1/2021 Through 9/30/2021

<u>Check Number</u>	<u>Check Date</u>	<u>Name</u>	<u>Check Amount</u>	<u>Transaction Description</u>
30175	9/9/2021	The UPS Store	40.99	EMS Shipment 7/2/21
30180	9/15/2021	Bound Tree Medical, LLC	14.21	Battery
30225	9/30/2021	Thomas Schwedhelm	13.96	Bike Lock- Apparatus security while Deployed
30149	9/2/2021	Office Depot	13.15	File Folders
30219	9/30/2021	FasTrak Invoice Processing Dept.	12.00	Benicia Bridge Tolls 8/18 and 8/31
	9/9/2021	Office Depot	10.32	Hanging Folders
30200	9/22/2021	FasTrak Invoice Processing Dept.	6.00	Benicia Bridge Toll 8/30/21
30155	9/2/2021	Verizon Wireless	3.45	Wireless Service 7/24-8/23/21
		Total 50 - General Fund	<u>878,312.54</u>	
Report Total			<u>896,745.05</u>	

Moraga-Orinda Fire District
Statement of Revenues and Expenditures - General Fund Actual to Budget 21/22
From 7/1/2021 Through 9/30/2021

	Current Period Actual	Budget \$	Budget \$ Variance	Percent Budget Remaining	Prior Year Current Period Actual	Prior Year Change	Prior Year % Change
Total Revenue	25,476,737.70	28,883,156.00	(3,406,418.30)	(11.79)%	21,548,454.15	3,928,283.55	18.23
Total Expenditures	<u>6,527,363.54</u>	<u>28,138,962.00</u>	<u>21,611,598.46</u>	<u>76.80%</u>	<u>6,047,338.69</u>	<u>480,024.85</u>	<u>7.94</u>
Excess of Revenues Over/ (Under) Expenditures	18,949,374.16	744,194.00	18,205,180.16	2,446.29%	15,501,115.46	3,448,258.70	22.25
Other Revenue-Strike Team Recovery	79,657.81	700,000.00	(620,342.19)	(88.62)%	350,895.03	(271,237.22)	(77.30)
Overtime - Strike Team	<u>650,065.47</u>	<u>630,000.00</u>	<u>(20,065.47)</u>	<u>(3.18)%</u>	<u>812,702.97</u>	<u>(162,637.50)</u>	<u>(20.01)</u>
	(570,407.66)	70,000.00	(640,407.66)		(461,807.94)	(108,599.72)	

Revenue

Taxes

Property Tax-Current Secured	4010	24,238,114.81	25,467,158.00	(1,229,043.19)	(4.83)%	20,815,635.51	3,422,479.30	16.44
Property Tax-Supplemental	4011	149,601.51	300,000.00	(150,398.49)	(50.13)%	34,038.62	115,562.89	339.51
Property Tax-Unitary	4013	0.00	200,000.00	(200,000.00)	(100.00)%	0.00	0.00	0.00
Property Tax-Curr Unsecured	4020	588,185.16	635,000.00	(46,814.84)	(7.37)%	0.00	588,185.16	100.00
Prop Tax- Prior Secured	4030	0.00	(60,000.00)	60,000.00	(100.00)%	0.00	0.00	0.00
Prop Tax- Prior Supplement	4031	0.00	(40,000.00)	40,000.00	(100.00)%	0.00	0.00	0.00
Prop Tax- Prior Unsecured	4035	<u>11,986.78</u>	<u>(10,000.00)</u>	<u>21,986.78</u>	<u>(219.87)%</u>	<u>0.00</u>	<u>11,986.78</u>	<u>100.00</u>
Total Taxes		24,987,888.26	26,492,158.00	(1,504,269.74)	(5.68)%	20,849,674.13	4,138,214.13	19.85

Use of Money & Property

Investment Earnings	4181	<u>201.91</u>	<u>35,000.00</u>	<u>(34,798.09)</u>	<u>(99.42)%</u>	<u>0.00</u>	<u>201.91</u>	<u>100.00</u>
Total Use of Money & Property		201.91	35,000.00	(34,798.09)	(99.42)%	0.00	201.91	100.00

Intergovernmental Revenue

Homeowners Relief Tax	4385	0.00	147,000.00	(147,000.00)	(100.00)%	0.00	0.00	0.00
Misc State Aid/ Grants	4435	0.00	200,000.00	(200,000.00)	(100.00)%	0.00	0.00	0.00
State Mandated Costs Reimbursement	4436	0.00	0.00	0.00	0.00%	11,171.30	(11,171.30)	(100.00)
Intergovernmental Revenue-Federal Grants	4437	0.00	0.00	0.00	0.00%	50,632.40	(50,632.40)	(100.00)
Other/In Lieu of Taxes	4580	0.00	900.00	(900.00)	(100.00)%	978.21	(978.21)	(100.00)
Measure H-Emerg Med Ser Subsid	4896	<u>0.00</u>	<u>85,248.00</u>	<u>(85,248.00)</u>	<u>(100.00)%</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Intergovernmental Revenue		0.00	433,148.00	(433,148.00)	(100.00)%	62,781.91	(62,781.91)	(100.00)

Charges for Service

Permits	4740	355.00	4,000.00	(3,645.00)	(91.13)%	1,409.00	(1,054.00)	(74.80)
Plan Review	4741	27,859.50	175,000.00	(147,140.50)	(84.08)%	61,589.00	(33,729.50)	(54.77)
Inspection Fees	4742	6,523.00	2,000.00	4,523.00	226.15%	783.00	5,740.00	733.08
Weed Abatement Charges	4744	(1,870.00)	35,000.00	(36,870.00)	(105.34)%	0.00	(1,870.00)	(100.00)
Reports/ Photocopies	4746	114.00	350.00	(236.00)	(67.43)%	111.00	3.00	2.70

Moraga-Orinda Fire District
Statement of Revenues and Expenditures - General Fund Actual to Budget 21/22
From 7/1/2021 Through 9/30/2021

Other Charges for Service	4747	<u>1,510.00</u>	<u>1,000.00</u>	<u>510.00</u>	<u>51.00%</u>	<u>404.00</u>	<u>1,106.00</u>	<u>273.76</u>
Total Charges for Service		34,491.50	217,350.00	(182,858.50)	(84.13)%	64,296.00	(29,804.50)	(46.36)
Charges for Service - Ambulance								
Ambulance Service Fees	4898	356,573.16	1,122,000.00	(765,426.84)	(68.22)%	221,948.67	134,624.49	60.66
Ambulance Service Fee Reimbursements	4899	0.00	(102,000.00)	102,000.00	(100.00)%	(3,760.35)	3,760.35	(100.00)
Ambulance Collection Recovery Payments	4900	2,261.58	5,000.00	(2,738.42)	(54.77)%	1,161.31	1,100.27	94.74
Ground Emergency Medical Transportation	4901	<u>0.00</u>	<u>(40,000.00)</u>	<u>40,000.00</u>	<u>(100.00)%</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Charges for Service - Ambulance		358,834.74	985,000.00	(626,165.26)	(63.57)%	219,349.63	139,485.11	63.59
Other Revenue								
Other Revenue-Strike Team Recovery	4971	79,657.81	700,000.00	(620,342.19)	(88.62)%	350,895.03	(271,237.22)	(77.30)
Other Revenue & Financing Sources	4972	0.00	18,000.00	(18,000.00)	(100.00)%	0.00	0.00	0.00
Other Revenue-Misc.	4974	6,624.04	1,000.00	5,624.04	562.40%	110.01	6,514.03	5,921.31
Misc Rebates & Refunds	4975	9,039.44	1,000.00	8,039.44	803.94%	1,110.29	7,929.15	714.15
Sale of Surplus Property	4980	0.00	500.00	(500.00)	(100.00)%	0.00	0.00	0.00
Transfers In	4999	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>	<u>237.15</u>	<u>(237.15)</u>	<u>(100.00)</u>
Total Other Revenue		95,321.29	720,500.00	(625,178.71)	(86.77)%	352,352.48	(257,031.19)	(72.95)
Total Revenue		<u>25,476,737.70</u>	<u>28,883,156.00</u>	<u>(3,406,418.30)</u>	<u>(11.79)%</u>	<u>21,548,454.15</u>	<u>3,928,283.55</u>	<u>18.23</u>

Expenditures

Salaries & Benefits

Permanent Salaries	5011	2,417,457.81	10,381,499.00	7,964,041.19	76.71%	2,469,341.26	(51,883.45)	(2.10)
Temporary Salaries	5013	29,593.01	97,637.00	68,043.99	69.69%	28,513.56	1,079.45	3.79
Overtime	5014	708,468.18	1,850,000.00	1,141,531.82	61.70%	524,351.16	184,117.02	35.11
Deferred Compensation	5015	5,526.00	22,704.00	17,178.00	75.66%	5,526.00	0.00	0.00
Overtime - Strike Team	5016	650,065.47	630,000.00	(20,065.47)	(3.18)%	812,702.97	(162,637.50)	(20.01)
Contract Services	5018	59,932.22	175,000.00	115,067.78	65.75%	18,935.10	40,997.12	216.51
Worker's Compensation Recovery	5019	(65,938.76)	(80,000.00)	(14,061.24)	17.58%	(17,357.34)	(48,581.42)	279.89
Payroll Taxes -FICA,SUI	5042	58,706.34	196,682.00	137,975.66	70.15%	59,008.95	(302.61)	(0.51)
Payroll Processing Fees	5043	2,695.90	23,000.00	20,304.10	88.28%	4,103.30	(1,407.40)	(34.30)
Retirement Contributions	5044	1,316,587.76	5,694,133.00	4,377,545.24	76.88%	879,269.15	437,318.61	49.74
Life/Health Insurance-Permanent Employees	5060	358,490.96	1,535,316.00	1,176,825.04	76.65%	338,646.88	19,844.08	5.86
Employee's-Health Insurance Contribution	5061	(53,627.06)	(228,024.00)	(174,396.94)	76.48%	(34,387.25)	(19,239.81)	55.95
Retiree Health Insurance	5062	292,321.32	1,231,000.00	938,678.68	76.25%	299,396.48	(7,075.16)	(2.36)
Retiree-Health Insurance Contribution	5063	(86,363.67)	(355,000.00)	(268,636.33)	75.67%	(81,607.38)	(4,756.29)	5.83
Unemployment Insurance	5064	0.00	11,000.00	11,000.00	100.00%	0.00	0.00	0.00
Retiree-Health OPEB Contribution	5065	0.00	434,528.00	434,528.00	100.00%	0.00	0.00	0.00
Vision Insurance	5066	4,293.14	20,568.00	16,274.86	79.13%	6,215.68	(1,922.54)	(30.93)
Pension Rate Stabilization	5067	0.00	2,362,470.00	2,362,470.00	100.00%	0.00	0.00	0.00
Workers' Compensation Insurance	5070	<u>279,681.00</u>	<u>1,113,239.00</u>	<u>833,558.00</u>	<u>74.88%</u>	<u>305,894.00</u>	<u>(26,213.00)</u>	<u>(8.57)</u>
Total Salaries & Benefits		5,977,889.62	25,115,752.00	19,137,862.38	76.20%	5,618,552.52	359,337.10	6.40

Operating Expense

Moraga-Orinda Fire District
Statement of Revenues and Expenditures - General Fund Actual to Budget 21/22
From 7/1/2021 Through 9/30/2021

Office Supplies	6100	1,883.24	8,400.00	6,516.76	77.58%	881.65	1,001.59	113.60
Postage	6101	1,349.60	3,000.00	1,650.40	55.01%	786.35	563.25	71.63
Books & Periodicals	6102	0.00	2,460.00	2,460.00	100.00%	159.00	(159.00)	(100.00)
Printer Ink Cartridges	6103	1,003.44	2,500.00	1,496.56	59.86%	164.89	838.55	508.55
Telephone/Communication	6110	13,658.51	50,300.00	36,641.49	72.85%	17,379.30	(3,720.79)	(21.41)
Dispatch/Comm Center Services w/ AVL MDT	6111	0.00	194,500.00	194,500.00	100.00%	0.00	0.00	0.00
Utilities- Sewer	6120	0.00	4,600.00	4,600.00	100.00%	0.00	0.00	0.00
Utilities-Garbage	6121	4,464.56	15,400.00	10,935.44	71.01%	3,576.90	887.66	24.82
Utilities-PG&E	6122	14,254.45	72,050.00	57,795.55	80.22%	15,995.47	(1,741.02)	(10.88)
Utilities-Water	6123	4,340.17	24,150.00	19,809.83	82.03%	4,424.58	(84.41)	(1.91)
Utilities-Medical Waste	6124	360.85	2,200.00	1,839.15	83.60%	395.00	(34.15)	(8.65)
Small Tools & Instruments	6130	1,130.46	9,500.00	8,369.54	88.10%	3,855.38	(2,724.92)	(70.68)
Minor Equipment/Furniture	6131	102.51	1,500.00	1,397.49	93.17%	0.00	102.51	100.00
Computer Equipment & Supplies	6132	0.00	2,000.00	2,000.00	100.00%	159.24	(159.24)	(100.00)
Gas Power Chain Saw/Other Equipmen	6133	1,418.00	6,800.00	5,382.00	79.15%	2,179.53	(761.53)	(34.94)
Fire Trail Grading	6135	6,180.79	25,000.00	18,819.21	75.28%	2,704.95	3,475.84	128.50
Fire Fighting Equipment & Supplies	6137	488.27	55,000.00	54,511.73	99.11%	0.00	488.27	100.00
Fire Fighting Equipment-Hoses & Nozzles	6138	761.94	10,000.00	9,238.06	92.38%	0.00	761.94	100.00
Fire Fighting Equipment-Class A Foam	6139	6,953.76	10,000.00	3,046.24	30.46%	0.00	6,953.76	100.00
Medical & Lab Supplies	6140	24,332.86	125,000.00	100,667.14	80.53%	25,545.07	(1,212.21)	(4.75)
Food Supplies	6150	0.00	5,500.00	5,500.00	100.00%	36.92	(36.92)	(100.00)
Safety Clothing & Personal Supplies	6160	5,073.09	60,000.00	54,926.91	91.54%	8,046.17	(2,973.08)	(36.95)
Non-Safety Clothing & Personal Supplies	6161	0.00	0.00	0.00	0.00%	841.35	(841.35)	(100.00)
Household Expense	6170	1,969.42	19,200.00	17,230.58	89.74%	1,610.45	358.97	22.29
Household Expense-Linen	6171	1,553.66	6,440.00	4,886.34	75.87%	1,420.72	132.94	9.36
Public & Legal Notices	6190	0.00	10,000.00	10,000.00	100.00%	460.96	(460.96)	(100.00)
Dues, Memberships & Professional Fees	6200	2,384.45	22,820.00	20,435.55	89.55%	2,507.50	(123.05)	(4.91)
EMT/Paramedic Licensure Fees	6201	250.00	4,000.00	3,750.00	93.75%	425.00	(175.00)	(41.18)
Rent & Leases (Equipment)	6250	6,557.97	30,500.00	23,942.03	78.50%	6,843.98	(286.01)	(4.18)
Computer Software & Maintenance	6251	47,594.67	75,850.00	28,255.33	37.25%	36,475.15	11,119.52	30.49
Website Development & Maintenance	6252	5,040.00	5,040.00	0.00	0.00%	4,800.00	240.00	5.00
EPA ID# Verification Fee	6264	0.00	150.00	150.00	100.00%	0.00	0.00	0.00
CCC HazMat Plan (CUPA)	6265	2,977.00	3,650.00	673.00	18.44%	3,615.00	(638.00)	(17.65)
BAAQMD & Environmental Health Fees	6266	382.00	900.00	518.00	57.56%	150.00	232.00	154.67
Air Monitor Maintenance & Replacement	6269	0.00	10,000.00	10,000.00	100.00%	0.00	0.00	0.00
Maintenance -- Equipment	6270	1,096.65	82,800.00	81,703.35	98.68%	13,868.94	(12,772.29)	(92.09)
Central Garage Repairs	6271	10,038.68	280,000.00	269,961.32	96.41%	66,908.48	(56,869.80)	(85.00)
Central Garage Gasoline & Oil	6272	18,395.86	65,000.00	46,604.14	71.70%	17,041.78	1,354.08	7.95
Central Garage Tires	6273	5,941.57	12,000.00	6,058.43	50.49%	295.00	5,646.57	1,914.09
Service/Repair Fuel System Dispensers	6274	297.80	2,500.00	2,202.20	88.09%	0.00	297.80	100.00
Aerial Ladder & Pump Testing	6275	0.00	1,000.00	1,000.00	100.00%	0.00	0.00	0.00

Moraga-Orinda Fire District
Statement of Revenues and Expenditures - General Fund Actual to Budget 21/22
From 7/1/2021 Through 9/30/2021

Smog Inspections	6276	0.00	500.00	500.00	100.00%	0.00	0.00	0.00
Air Compressor Quarterly Service	6278	0.00	6,000.00	6,000.00	100.00%	0.00	0.00	0.00
Hydro Test SCBA & Oxy Cylinder	6279	2,055.74	30,000.00	27,944.26	93.15%	0.00	2,055.74	100.00
Tank Testing	6280	0.00	1,120.00	1,120.00	100.00%	0.00	0.00	0.00
Maintenance -- Building	6281	6,994.19	98,000.00	91,005.81	92.86%	10,166.09	(3,171.90)	(31.20)
Maintenance -- Grounds	6282	2,785.00	12,400.00	9,615.00	77.54%	5,155.00	(2,370.00)	(45.97)
Meetings & Travel Expenses	6303	0.00	1,500.00	1,500.00	100.00%	68.00	(68.00)	(100.00)
Employee Assistance Program	6309	0.00	9,800.00	9,800.00	100.00%	0.00	0.00	0.00
Medical - Pre-Emp Processing and Annual Ex	6311	0.00	30,000.00	30,000.00	100.00%	315.00	(315.00)	(100.00)
Ambulance Billing Administration Fees	6312	11,405.38	60,000.00	48,594.62	80.99%	4,671.41	6,733.97	144.15
Outside Attorney Fees	6313	17,801.24	150,000.00	132,198.76	88.13%	17,317.20	484.04	2.80
CCC County Tax Administration Fee	6316	0.00	215,000.00	215,000.00	100.00%	0.00	0.00	0.00
Professional Services	6317	401.00	42,500.00	42,099.00	99.06%	8,745.00	(8,344.00)	(95.41)
Professional Services - Labor Negotiator	6318	4,712.00	10,000.00	5,288.00	52.88%	0.00	4,712.00	100.00
Professional Services - Technology	6319	48,446.49	207,480.00	159,033.51	76.65%	32,184.00	16,262.49	50.53
Professional Services - Pre-Employment Inves	6320	450.00	10,000.00	9,550.00	95.50%	0.00	450.00	100.00
Professional Services - Promotional Exams &	6321	0.00	1,000.00	1,000.00	100.00%	0.00	0.00	0.00
Professional Services-OPEB Actuarial Valuatic	6322	0.00	8,000.00	8,000.00	100.00%	0.00	0.00	0.00
Exterior Hazard Removal	6323	0.00	35,000.00	35,000.00	100.00%	4,100.00	(4,100.00)	(100.00)
Professional Services-Prop Tax Audit & Forecc	6326	0.00	7,350.00	7,350.00	100.00%	0.00	0.00	0.00
Professional Services	6327	0.00	14,000.00	14,000.00	100.00%	0.00	0.00	0.00
Testing Materials & Training Props	6354	8,423.80	40,000.00	31,576.20	78.94%	0.00	8,423.80	100.00
Career Development Classes	6357	510.00	25,000.00	24,490.00	97.96%	1,474.00	(964.00)	(65.40)
District Sponsored Training & Education Class	6358	0.00	0.00	0.00	0.00%	425.00	(425.00)	(100.00)
Training & Education Classes-Paramedic & EN	6360	0.00	10,000.00	10,000.00	100.00%	838.00	(838.00)	(100.00)
District Sponsored Training-Mandated	6361	0.00	15,000.00	15,000.00	100.00%	1,370.64	(1,370.64)	(100.00)
Strike Team Supplies	6474	26,705.81	60,000.00	33,294.19	55.49%	16,129.75	10,576.06	65.57
Community Emergency Response Team	6475	169.24	8,000.00	7,830.76	97.88%	253.30	(84.06)	(33.19)
Exercise Supplies/Maint.	6476	1,648.58	13,900.00	12,251.42	88.14%	0.00	1,648.58	100.00
Recognition Supplies	6478	0.00	7,350.00	7,350.00	100.00%	0.00	0.00	0.00
Other Special Departmental Exp	6479	80,501.75	361,800.00	281,298.25	77.75%	1,829.34	78,672.41	4,300.59
Public Education Supplies	6480	656.90	6,000.00	5,343.10	89.05%	0.00	656.90	100.00
LAFCO	6482	12,637.38	18,000.00	5,362.62	29.79%	14,773.69	(2,136.31)	(14.46)
Emergency Preparedness Expense	6484	4,981.32	11,000.00	6,018.68	54.72%	64.48	4,916.84	7,625.37
Misc. Services & Supplies	6490	1,273.00	10,500.00	9,227.00	87.88%	298.88	974.12	325.92
Fire Chief Contingency	6491	1,238.91	100,000.00	98,761.09	98.76%	6,978.21	(5,739.30)	(82.25)
Property & Liability Insurance	6540	<u>122,767.00</u>	<u>62,000.00</u>	<u>(60,767.00)</u>	<u>(98.01)%</u>	<u>57,646.00</u>	<u>65,121.00</u>	<u>112.97</u>
Total Operating Expense		548,800.96	3,019,910.00	2,471,109.04	81.83%	428,357.70	120,443.26	28.12
Other Expense								
Bank Fees	7510	672.96	3,000.00	2,327.04	77.57%	428.47	244.49	57.06
County Tax Collection Fees	7530	<u>0.00</u>	<u>300.00</u>	<u>300.00</u>	<u>100.00%</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Moraga-Orinda Fire District
Statement of Revenues and Expenditures - General Fund Actual to Budget 21/22
From 7/1/2021 Through 9/30/2021

Total Other Expense	<u>672.96</u>	<u>3,300.00</u>	<u>2,627.04</u>	<u>79.61%</u>	<u>428.47</u>	<u>244.49</u>	<u>57.06</u>
Total Expenditures	<u>6,527,363.54</u>	<u>28,138,962.00</u>	<u>21,611,598.46</u>	<u>76.80%</u>	<u>6,047,338.69</u>	<u>480,024.85</u>	<u>7.94</u>
Excess of Revenues Over/ (Under) Expenditures	<u>18,949,374.16</u>	<u>744,194.00</u>	<u>18,205,180.16</u>	<u>2,446.29%</u>	<u>15,501,115.46</u>	<u>3,448,258.70</u>	<u>22.25</u>

Moraga-Orinda Fire District
Statement of Revenues and Expenditures - Capital Projects Fund Actual to Budget - 21/22
From 7/1/2021 Through 9/30/2021

		Current Period Actual	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenue					
Taxes					
Fire Flow Tax	4066	1,096,800.38	1,095,000.00	1,800.38	0.16%
Total Taxes		1,096,800.38	1,095,000.00	1,800.38	0.16%
Use of Money & Property					
Investment Earnings	4181	0.00	10,000.00	(10,000.00)	(100.00)%
Total Use of Money & Property		0.00	10,000.00	(10,000.00)	(100.00)%
Charges for Service					
Impact Mitigation Fees	4743	0.00	20,000.00	(20,000.00)	(100.00)%
Total Charges for Service		0.00	20,000.00	(20,000.00)	(100.00)%
Total Revenue		1,096,800.38	1,125,000.00	(28,199.62)	(2.51)%
Expenditures					
Other Expense					
Bank Fees	7510	45.00	200.00	155.00	77.50%
Fire Flow Tax Collection Fees	7531	0.00	14,000.00	14,000.00	100.00%
Fire Fighting Equip-Fixed Asset ...	7701	18,432.51	145,000.00	126,567.49	87.29%
Apparatus/Vehicles-Fixed Asset...	7703	0.00	273,000.00	273,000.00	100.00%
Computer Equip & Software-Fix...	7704	0.00	165,000.00	165,000.00	100.00%
Buildings-Station #41-Fixed Ass...	7705	0.00	20,000.00	20,000.00	100.00%
Buildings-Stations-Fixed Asset ...	7708	0.00	319,500.00	319,500.00	100.00%
Operating Transfers Out	7999	160,794.60	922,448.00	761,653.40	82.57%
Total Other Expense		179,272.11	1,859,148.00	1,679,875.89	90.36%
Total Expenditures		179,272.11	1,859,148.00	1,679,875.89	90.36%
Excess of Revenues Over/ (Under) Ex...		917,528.27	(734,148.00)	1,651,676.27	(224.98)%

Moraga-Orinda Fire District
Statement of Revenues and Expenditures - Debt Service Fund Actual to Budget - 21/22
From 7/1/2021 Through 9/30/2021

		Current Period Actual	Total Budget \$ - Original	Total Budget \$ Variance - Original	Percent Total Budget Remaining - Original
Revenue					
Taxes					
Property Tax-Current Secured	4010	1,730,869.00	1,730,869.00	0.00	0.00%
Total Taxes		1,730,869.00	1,730,869.00	0.00	0.00%
Use of Money & Property					
Investment Earnings	4181	30.80	500.00	(469.20)	(93.84)%
Total Use of Money & Property		30.80	500.00	(469.20)	(93.84)%
Other Revenue					
Transfers In	4999	160,794.60	922,448.00	(761,653.40)	(82.57)%
Total Other Revenue		160,794.60	922,448.00	(761,653.40)	(82.57)%
Total Revenue		1,891,694.40	2,653,817.00	(762,122.60)	(28.72)%
Expenditures					
Other Expense					
Pension Obligation Bond Principal Payment	7900	3,610,000.00	3,610,000.00	0.00	0.00%
Pension Obligation Bond Interest Payment	7901	137,155.50	180,090.00	42,934.50	23.84%
Apparatus Lease Principal Payment	7902	0.00	592,791.00	592,791.00	100.00%
Apparatus Lease Interest Payment	7903	0.00	8,458.00	8,458.00	100.00%
Lease Agreement Station 43 Principal	7906	130,000.00	261,000.00	131,000.00	50.19%
Lease Agreement Station 43 Interest	7907	30,794.60	60,199.00	29,404.40	48.85%
Transfers to Other Funds	7997	201.91	0.00	(201.91)	0.00%
Total Other Expense		3,908,152.01	4,712,538.00	804,385.99	17.07%
Total Expenditures		3,908,152.01	4,712,538.00	804,385.99	17.07%
Excess of Revenues Over/ (Under) Expenditures		(2,016,457.61)	(2,058,721.00)	42,263.39	(2.05)%



Moraga-Orinda Fire District

TO: Board of Directors
FROM: David Winnacker, Fire Chief
DATE: October 20, 2021
SUBJECT: Item 8.1 – Adopt Resolution No. 21-17 Making Findings and Determining A Need to Continue Holding Remote Meetings By Teleconference

Agenda Item 8.1 has been moved to the October 18, 2021, Special Meeting in accordance with AB 361.

BACKGROUND

On August 16, 2021, the Board directed staff to prepare for hybrid in-person board meetings and provide the public virtual access to the in-person meetings upon the expiration of State Executive Orders pertaining to virtual meetings. This action was in response to the pending expiration of Executive Orders N-25-20 and N-29-20, which suspended some aspects of the Brown Act and allowed for legislative bodies (any council, board, commission, or committee) to hold meetings entirely electronically with no physical meeting place.

On September 16, 2021, Governor Gavin Newsom signed Assembly Bill 361 into law, which modified the Brown Act's requirements for conducting remote meetings by teleconferencing during a declared state of emergency. AB 361 went into effect as an urgency measure to continue using the modified teleconferencing rules as of October 1, 2021, and added Government Code section 54953(e)(1). AB 361 contains several requirements in order to continue the use of remote meetings. AB 361 amendments to the Brown Act expire on January 1, 2024.

These requirements include:

- The Governor must have proclaimed a state of emergency under the California Emergency Services Act (Govt. Code § 8625 *et. seq.*)
- During a proclaimed state of emergency, either state or local officials have imposed or recommended measures to promote social distancing, or that meeting in person would present an imminent risk to the health or safety of attendees.
- Public agencies must protect the statutory and constitutional rights of the parties and the public appearing before the legislative body of a local agency.
- If a disruption prevents the public agency from broadcasting the meeting or prevents the public from offering public comments, the agency will take no further action on items on the agenda until access is restored.
- In order to continue to utilize remote meetings, the Board must reconsider the factors above every 30 days and adopt specified findings that the facts relied upon still exist.

On August 2, 2021, the Contra Costa County Health Officer issued a Health Order (HO-COVID19-51) requiring wearing face coverings in workplaces and public settings due to the rise of the SARS-CoV-2 Delta Variant (attachment A). The Contra Costa County Health Department strongly recommends online teleconference public meetings as remote meetings present the lowest risk of transmission for the COVID-19 virus (attachment B).

Many persons who regularly attend the District's Board meetings are over 65 and therefore considered particularly vulnerable to COVID-19. The Contra Costa County Health Officer outlines

Agenda Item 8.1 has been moved to the October 18, 2021, Special Meeting in accordance with AB 361.

the risks of meeting in person and recommends wearing a mask and staying at least 6 feet away from people if not fully vaccinated.

(<https://www.coronavirus.cchealth.org/safer-social-interactions>)

The Center for Disease Control currently recommends booster shots for groups considered more vulnerable to COVID or more likely to be exposed, demonstrating the ongoing danger of the virus. Per the CDC website, vaccinated persons are vulnerable to the COVID Delta variant and can spread the infection to others (tend to be less likely to become ill and are infectious for a shorter period of time).

(<https://www.cdc.gov/coronavirus/2019-ncov/variants/delta-variant.html>).

The State of California is under an emergency declaration regarding COVID-19. Both state and local health officials continue to recommend social distancing and masking to help stop the spread of the virus. The District's current process with respect to live public comment via Zoom satisfies all of the new requirements in AB 361. Since March 2020, the District has seen an increase in public participation as a result of virtual-only meetings.

Staff recommends adopting resolution 21-17, a resolution making findings and determining a need to continue holding remote meetings by teleconference for the meetings of all governing Board and committee bodies (as defined by the Brown Act) pursuant to Assembly Bill (AB) 361 effective immediately. Resolution 21-17 would expire 30-days after the effective date to be revisited every 30 days.

STAFF RECOMMENDATION

1) Discuss; 2) Deliberate; 3) Adopt Resolution No. 21-17 Making Findings and Determining A Need to Continue Holding Remote Meetings By Teleconference

ATTACHMENTS

Attachment A- Contra Costa County Health Officer issued a Health Order HO-COVID19-51
Attachment B- Contra Costa County Recommendations for Safe Public Meetings
Attachment C- Resolution No. 21-17, A Resolution of the Moraga-Orinda Fire Protection District Making Findings and Determining A Need to Continue Holding Remote Meetings By Teleconference

Agenda Item 8.1 has been moved to the October 18, 2021, Special Meeting in accordance with AB 361.

**ORDER OF THE HEALTH OFFICER OF THE COUNTY OF CONTRA COSTA
MANDATING THE WEARING OF FACE COVERINGS IN INDOOR PUBLIC
SETTINGS BY ALL PERSONS IN RESPONSE TO THE SPREAD OF THE DELTA
VARIANT OF THE VIRUS THAT CAUSES CORONAVIRUS DISEASE 2019, WITH
SPECIFIED EXCEPTIONS**

ORDER NO. HO-COVID19-51

DATE OF ORDER: AUGUST 2, 2021

Summary of the Order

This Order of the Health Officer requires all persons to wear face coverings while inside indoor public settings located in Contra Costa County (“County”), regardless of whether they have been fully vaccinated against Coronavirus Disease 2019 (“COVID-19”), unless specifically exempted from the face covering requirement.

UNDER THE AUTHORITY OF CALIFORNIA HEALTH AND SAFETY CODE SECTIONS 101040 AND 120175, THE HEALTH OFFICER OF THE COUNTY OF CONTRA COSTA (“HEALTH OFFICER”) ORDERS:

- 1. Basis for Order.** On June 15, 2021, the State of California eliminated its Blueprint for a Safer Economy, a framework for the gradual resumption of business and other activities in sectors that were closed or restricted in response to the COVID-19 pandemic. The same day, the State rescinded its mandate that all persons wear face coverings in indoor settings outside their residences, with certain exceptions, to protect themselves and others from infection with SARS-CoV-2, the virus that causes COVID-19. The universal mandate was replaced with a face covering requirement that exempted persons fully vaccinated with a COVID-19 vaccine, along with other specified persons. On June 17, 2021, the California Occupational Safety and Health Standards Board adopted workplace regulations for the prevention of COVID-19 (“Regulations”). Among other provisions, the Regulations mandate that employers require employees who are not documented as being fully vaccinated to wear face coverings, with certain exceptions.

Several variants of SARS-CoV-2 have developed since the emergence of the ancestral strain. The Delta variant is more contagious than other strains, and is now the dominant strain of the SARS-CoV-2 virus in the County. Over the two-week period ending July 27, 2021, the

Agenda Item 8.1 has been moved to the October 18, 2021, Special Meeting in accordance with AB 361.

seven-day rolling average of new cases in the County more than doubled, from 136.9 cases per day 289.4 cases per day. For comparison, the rolling-seven-day average of new cases was just 44.7 on May 28, 2021. Hospitalizations also more than doubled during the same time period, from a total of 52 (with 12 in intensive care units) to 117 (with 33 in intensive care units). During this timeframe, nearly 80 percent of the specimens analyzed by the County's public health laboratory were determined to contain the Delta variant of the virus. Even more concerning, the number of "post-vaccination" infections – i.e., infections of persons who are fully vaccinated against COVID-19 – has increased fivefold in the last month. While symptoms in fully vaccinated persons are generally milder than symptoms in people who are not fully vaccinated, this is not always the case. Approximately 20 percent of persons currently hospitalized for COVID-19 in the County are fully vaccinated persons.

Three COVID-19 vaccines have been authorized for emergency use in the United States. According to the U.S. Centers for Disease Control and Prevention (CDC), available evidence suggests that the currently authorized COVID-19 vaccines are highly effective against transmission, hospitalization and death for the Alpha, Beta, Gamma and Delta variants. The CDC has also indicated that emerging data suggests that fully vaccinated people who are infected with the Delta variant may be transmitting the virus to other people.

In line with the above evidence, the CDC on July 27, 2021, issued a recommendation that fully vaccinated people wear face coverings in public indoor settings located in areas of substantial or high transmission of the COVID-19. As of August 2, 2021, the County was in an area determined by the CDC to be an area of high transmission. On July 28, 2021, the California Department of Public Health (CDPH) issued a revised Guidance for the Use of Face Coverings ("State Face Covering Guidance"), which recommends that fully vaccinated people wear face coverings in indoor public settings statewide.

Given the current trajectory in the number of new cases and hospitalizations, the confirmed infection and hospitalization of fully vaccinated people in this County, emerging evidence that fully vaccinated people may be transmitting the Delta variant, and recommendations by the CDC and CDPH that fully vaccinated people wear face coverings in public indoor settings, I have concluded that, to prevent or slow the spread of the Delta variant, it is necessary to require all persons, regardless of vaccination status, to wear face coverings in public indoor settings in the County, with certain exceptions, until further notice.

2. **Face Covering Requirement.** Except as otherwise set forth in this Order, all persons, regardless of whether they are fully vaccinated against a COVID-19 vaccine or not fully vaccinated, shall wear well-fitted face coverings over the nose and mouth in all indoor public settings in the County. For the purposes of this Order, public settings include but are not limited to business offices, retail stores, restaurants, theaters, family entertainment centers, meeting rooms, and State and local government facilities where services are provided to the public.
3. **Operator and Host Requirements.** Businesses, government agencies and other persons that operate indoor public settings, or host events inside indoor public settings, shall:

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2021, Special Meeting in accordance with AB 361.**

- a. At all points of entry to the indoor public setting, promptly post conspicuous signage that communicates the face covering requirement of this Order; and
 - b. To the greatest extent practicable, require persons subject to the face covering requirement in this Order to wear face coverings upon entry into and while inside the indoor public setting.
4. **Exceptions.** The face covering requirement of this Order does not apply to individuals in the following circumstances:
- a. When alone in a room.
 - b. When actively eating or drinking.
 - c. When swimming or showering.
 - d. When receiving care or other service that requires removal of the face covering, including by way of example and without limitation, medical care requiring exposure of the nose or mouth, cosmetic services involving the face, and dental procedures.
 - e. When exempt from wearing face coverings under the State Face Covering Guidance or other applicable CDPH guidance. The State Face Covering Guidance exempts the following individuals from wearing masks:
 - (1) Persons younger than two years old. Very young children must not wear a mask because of the risk of suffocation.
 - (2) Persons with a medical condition, mental health condition, or disability that prevents wearing a mask, including persons with a medical condition for whom wearing a mask could obstruct breathing or who are unconscious, incapacitated, or otherwise unable to remove a mask without assistance.
 - (3) Persons who are hearing impaired, or communicating with a person who is hearing impaired, where the ability to see the mouth is essential for communication.
 - (4) Persons for whom wearing a mask would create a risk to the person related to their work, as determined by local, state, or federal regulators or workplace safety guidance.
5. **Conflicts.** Where a conflict exists between this Order and more permissive standards pertaining to the wearing of face coverings set forth in the Regulations, or between this Order and any other Order of the Health Officer in effect, or between this Order and any State Public Health Officer order in effect or CDPH guidance in effect pertaining to the wearing of

**Agenda Item 8.1 has been moved to the October 18,
2021, Special Meeting in accordance with AB 361.**

face coverings in response to the COVID-19 pandemic, the more restrictive provision controls.

6. **Effective Date and Time.** This Order takes effect at 12:01 a.m. on Tuesday, August 3, 2021, and will remain in effect until it is rescinded or superseded in writing by the Health Officer. The Health Officer will continue to review data concerning the Delta variant and breakthrough infections and transmissions in the County, and reassess the necessity for this Order on an as-needed basis.

7. **Copies; Contact Information.** Copies of this Order shall promptly be: (1) made available at the Office of the Director of Contra Costa Health Services, 1220 Morello Avenue, Suite 200, Martinez, CA 94553; (2) posted on the Contra Costa Health Services website (<https://www.cchealth.org>); and (3) provided to any member of the public requesting a copy of this Order. Questions or comments regarding this Order may be directed to Contra Costa Health Services at (844) 729-8410.

IT IS SO ORDERED:



Chris Farnitano, M.D.
Health Officer of the County of Contra Costa

Dated: August 2, 2021

Agenda Item 8.1 has been moved to the October 18, 2021, Special Meeting in accordance with AB 361.

RECOMMENDATIONS FOR SAFELY HOLDING PUBLIC MEETINGS

Each local government agency is authorized to determine whether to hold public meetings in person, online (teleconferencing only), or via a combination of methods. The following are recommendations from Contra Costa County Health Services to minimize the risk of COVID-19 transmission during a public meeting:

1. Online meetings (teleconferencing meetings) are strongly recommended as those meetings present the lowest risk of transmission of SARS-CoV-2, the virus that causes COVID-19.
2. If a local agency determines to hold in-person meetings, offering the public the opportunity to attend via a call-in option or an internet-based service option is recommended, when possible, to give those at higher risk of and/or higher concern about COVID-19 an alternative to participating in person.
3. A written safety protocol should be developed and followed. It is recommended that the protocol require social distancing – i.e., six feet of separation between attendees – and face masking of all attendees.
4. Seating arrangements should allow for staff and members of the public to easily maintain at least six-foot distance from one another at all practicable times.
5. Consider holding public meetings outdoors. Increasing scientific consensus is that outdoor airflow reduces the risk of COVID-19 transmission compared to indoor spaces. Hosting events outdoors also may make it easier to space staff and members of the public at least six feet apart.
6. Current evidence is unclear as to the added benefit of temperature checks in addition to symptom checks. We encourage focus on symptom checks as they may screen out individuals with symptoms but no fever and help reinforce the message to not go out in public if you are not feeling well.
7. Consider a voluntary attendance sheet with names and contact information to assist in contact tracing of any cases linked to a public meeting.

Chris Farnitano, MD
Health Officer, Contra Costa County
Revised 9.20.2021

Agenda Item 8.1 has been moved to the October 18, 2021, Special Meeting in accordance with AB 361.

RESOLUTION NO. 21-17

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE
MORAGA ORINDA FIRE PROTECTION DISTRICT
MAKING FINDINGS AND DETERMINING A NEED TO CONTINUE
HOLDING REMOTE MEETINGS BY TELECONFERENCE**

WHEREAS, the Board Of Directors of the Moraga Orinda Fire District (“District”) is committed to preserving public access and participation in meetings of the Board of Directors; and

WHEREAS, all meetings of the District’s Board 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 Board conduct its business; and

WHEREAS, Government Code section 54953(e) of the Brown Act, allows a legislative body to hold a teleconference meeting, without compliance with the requirements of Government Code section 54953(b)(3), subject to the existence of certain conditions; and

WHEREAS, in order to meet by teleconference under Government Code section 54953(e), the Governor must have proclaimed a state of emergency under the California Emergency Services Act (Govt. Code § 8625 *et. seq.*); the legislative body must reconsider the circumstances of the state of emergency; and the legislative body must find that the state of emergency continues to directly impact the ability of the members to meet safely in person and/or state or local officials continue to impose or recommend measures to promote social distancing; and

WHEREAS, on March 4, 2020, Governor Newsom proclaimed a State of Emergency declared by Governor Newsom under the California Emergency Services Act due to COVID-19, which is still in existence; and

WHEREAS, on August 2, 2021, the Contra Costa County Health Officer issued a Health Order requiring the wearing of face coverings in workplaces and public settings due to the rise of the SARS-CoV-2 Delta Variant, which is still in effect, and strongly recommended online teleconference public meetings as those meetings present the lowest risk of transmission for SARS-CoV-2, the virus that causes COVID-19; and

WHEREAS, many persons who regularly attend Board meetings are over the age of 65 and therefore considered particularly vulnerable to COVID-19; and

WHEREAS, the District provides in the public notices and agendas for all public meetings the online and telephone options for participation in public meetings, protecting the right of the public to address their local officials and to participate in public meetings, and posts this information on the District’s website, including instructions on how to access the public meeting remotely.

NOW, THEREFORE BE IT RESOLVED, that the Board of Directors has reconsidered the circumstances of the state of emergency; and, be it

FURTHER RESOLVED, that the Board finds that State or local officials continue to impose or recommend measures to promote social distancing and that State of Emergency declared by Governor

**Agenda Item 8.1 has been moved to the October 18,
2021, Special Meeting in accordance with AB 361.**

Newsom on March 4, 2020, continues to directly impact the ability of Board members, staff, and the public to meet safely in person; and, be it

FURTHER RESOLVED, that the Board finds that because of the aforesaid declared State of Emergency, meeting in person would present an imminent risk to the health or safety of meeting attendees; and be it

FURTHER RESOLVED, that the Board authorizes and directs the Fire Chief to place on the Board's agenda, at least once monthly, reconsideration of the State of Emergency to determine whether circumstances warrant continuing to meet by teleconference under Government Code section 54953(e)(3); and be it

FURTHER RESOLVED, that the Board does hereby direct that its Committees make these same findings until directed otherwise by the Board; and be it

FURTHER RESOLVED, that the Board authorizes and directs the Fire Chief to take all actions necessary to carry out the intent and purpose of this Resolution including conducting open and public meetings in accordance with Government Code section 54953(e) and other applicable provisions of the Brown Act.

FURTHER RESOLVED, that this Resolution shall take effect immediately upon its adoption and shall be effective until the earlier of (i) November 19, 2021, 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 District's Board may continue to teleconference without compliance with paragraph (3) of subdivision (b) of section 54953.

PASSED, APPROVED and ADOPTED this 20th day of October 2021 at a regular meeting of the District Board of Directors held virtually due to the COVID-19 pandemic, on motion made by Director ___ and seconded by Director _____, and duly carried with the following roll call vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

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Resolution 21-17
Dated: October 20, 2021

Craig Jorgens, President
Board of Directors

ATTEST:

Marcia Holbrook
District Secretary/District Clerk



Moraga-Orinda Fire District

TO: Board of Directors

FROM: Gloriann Sasser, Administrative Services Director

DATE: October 20, 2021

SUBJECT: **Item 8.2 – Draft GASB 75 OPEB Valuation Report as of June 30, 2021 and Approval of OPEB Funding Policy**

BACKGROUND

The District provides retiree health insurance benefits to employees. Government Accounting Standards Board Statement No. 75 requires the District to complete an actuarial valuation every two years for the District's other post-employment benefits (OPEB) plan. GovInvest has completed the draft valuation report calculating the long-term costs associated with the District's OPEB plan (Attachment A.)

The Memorandum of Understanding with Local 1230 provides the District's monthly retiree medical contribution as follows:

- Employees hired prior to April 2014 – Up to \$1,191.87 per month for employee plus 2 or more dependents
- Employees hired April 2014 or after – PEMHCA minimum (currently \$143/month)

The retiree medical and dental contributions are capped at a fixed amount for all labor groups. The benefits caps have been included in the updated OPEB valuation.

At the August 18, 2021 Board meeting, the Board directed use of a discount rate of 6.14% down from 6.25% based on the actuarial recommendation resulting from the most recent long-term, capital market return estimates for asset classes as it pertains to the District's OPEB Plan.

OPEB VALUATION ASSUMPTIONS

The OPEB valuation is based on a number of significant assumptions as follows (page 30):

- Amortization period – 20 year closed period (16 years remaining)
- General inflation – 1.75% annually
- Assumed rate of payroll growth – 3%
- Healthcare trend rates – 6.5% trending down to 4.04%
- Rate of return on assets – 6.14%
- Annually prefund recommended contribution

OPEB VALUATION RESULTS

In 2015 the District established an OPEB trust account. The purpose of the trust account is to accumulate funds for payment of future retiree health insurance obligations. The District has made

the annual required contribution every year since FY2015. As a result of the pre-funding and the cap on retiree medical benefits, the District's net OPEB liability has decreased. The balance in the OPEB trust account as of June 30, 2021 is \$2,948,603.

The OPEB valuation measures the net OPEB liability. The net OPEB liability is the total OPEB liability less the OPEB plan fiduciary net position. In other words, the net OPEB liability is the present value of benefits earned to date for both active employees and retirees that are not covered by current plan assets.

The prior actuarial valuation as of June 30, 2020 measured the net OPEB liability at \$14,234,499. As of June 30, 2021, the net OPEB liability is \$11,537,795, a decrease of \$2,696,704 or 19%. The percentage of the plan that is funded increased from 12.32% to 20.35% (page 3).

OPEB FUNDING POLICY

The Government Finance Officers Association recommends that every state and local government that offers OPEB formally adopt a funding policy that provides reasonable assurance that the cost of those benefits will be funded in an equitable and sustainable manner. The District has an OPEB Funding Policy (Attachment B) that requires annual review by the Board. The Policy has been reviewed and two changes are recommended to reflect the revised discount rate of 6.14% and to eliminate the acronym for the Comprehensive Annual Financial Report. Staff recommends the Board approve the OPEB Funding Policy (Attachment B – track changes version for transparency.)

The final actuarial valuation is scheduled to be approved at the November 17, 2021 board meeting.

RECOMMENDATION

- 1) Discuss; 2) Deliberate; 3) Provide direction to staff regarding the Draft GASB 75 OPEB Valuation Report as of June 30, 2021 and approve the OPEB Funding Policy

ATTACHMENTS

Attachment A – Draft GASB 75 OPEB Valuation Report Measured as of June 30, 2021
Attachment B – OPEB Funding Policy

Moraga-Orinda Fire District

**GASB 75 OPEB Valuation Report Measured as of June 30, 2021
for Disclosures for the Fiscal Year Ending June 30, 2021**

September 15, 2021



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September 15, 2021

Gloriann Sasser
Administrative Services Director
Moraga-Orinda Fire District
1280 Moraga Way
Moraga, California 94556

Re: Moraga-Orinda Fire District Retiree Health Benefits Plan GASB 75 OPEB Valuation Report Measured as of June 30, 2021

Dear Ms. Sasser:

At your request, we completed an actuarial valuation of the retiree health and welfare benefits valued as of June 30, 2021, and measured as of June 30, 2021, for the Moraga-Orinda Fire District. This is a full valuation. Please use the information in this report for your financial statements for the fiscal year ending June 30, 2021. This valuation is based on input from the District and from CalPERS, as well as our understanding of GASB Statement No. 75 "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions" (GASB 75).

We greatly appreciate your business. If you have any questions, please feel free to call us at (415) 801-5987.

Best Regards,

Roger T. Burton, FSA, MAAA, FCA



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Purpose of the Report

Precision Actuarial prepared this report to meet employer financial accounting requirements under GASB Statement No. 75 “Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions” (GASB 75), issued in June 2015, as amended by GASB Statement No. 85. This report includes information with respect to the obligation to provide future retiree health and welfare benefits for the fiscal year ending June 30, 2021.

Valuation Date: June 30, 2021
Measurement Date: June 30, 2021
Report Date: June 30, 2021

Application to Financials

This report provides assets, liabilities, and expenses for use in the District's 2021 financial reports.

The District should use the liabilities, assets, and expense measured as of June 30, 2021, for its financial statements for the year ending June 30, 2021.

The report also provides the actuarially determined contributions (ADCs) for funding purposes for reporting for the fiscal years ending June 30 for 2021, 2022, and 2023. The ADC for the fiscal year ending June 30, 2023 is an estimate and we recommend that the District have a roll-forward report produced for the fiscal year ending June 30, 2022, that updates this estimate.

Changes Since the Prior Valuation

This valuation is a full valuation. We updated:

- Census
- Premiums
- Healthcare trends
- Discount rate from 6.25% to 6.14%
- Benefit payments
- Contributions
- Assets

Actuarial Certification

Our determinations reflect the provisions and methods prescribed by GASB 75. In preparing this report, we relied on assets, employee census, plan design, premium rates, and administrative fees provided directly or indirectly by the plan sponsor, and demographic assumptions provided by CalPERS. CalPERS' actuaries set the premium rates using community rating. We did not attempt to verify that the community-rated premium rates represent the true cost of claims and administrative fees.

We based the results in this report on this information, along with the actuarial assumptions and methods used herein. In our opinion, the assumptions used represent reasonable expectations of anticipated plan experience. We reviewed the census information for reasonableness, but we did not audit it.

Actuarial computations under GASB 75 fulfill employer accounting and financial reporting requirements. The calculations are consistent with our understanding of GASB 75. Determinations for purposes other than meeting employer financial accounting requirements may be significantly different from the results in our report. Accordingly, additional determinations may be necessary for other purposes, such as judging benefit security at termination.

No third-party recipient of Precision Actuarial's work product should rely solely on Precision Actuarial's work product. Any third-party recipient should engage qualified professionals for advice appropriate to their own needs.

There is no relationship between Precision Actuarial, its owners, subcontractors, or staff; GovInvest; or the Moraga-Orinda Fire District beyond the contractual services that we perform for the Moraga-Orinda Fire District.


On the basis of the foregoing, we hereby certify that, to the best of our knowledge and belief, the report is complete and accurate and that we prepared it in accordance with generally recognized and accepted actuarial principles and practices which are consistent with the applicable "Actuarial Standards of Practice" and "Actuarial Compliance Guidelines" as promulgated by the American Academy of Actuaries.

The undersigneds are members of the American Academy of Actuaries and meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained herein.



Roger T. Burton, FSA, MAAA, FCA

Chief Actuary



Christian M. Boughner, ASA, MAAA

Senior Consulting Actuary

Executive Summary

Accounting Summary

A summary of the key valuation results follows.

	<i>Prior Report</i>	<i>Current Report</i>
Valuation Date:	June 30, 2019	June 30, 2021
Measurement Date:	June 30, 2020	June 30, 2021
Report Date:	June 30, 2020	June 30, 2021
Present Value of Future Benefits		
Active Employees	\$ 7,556,557	\$ 7,112,714
Retirees	+ 11,516,710	10,235,274
Total Present Value of Future Benefits	= 19,073,267	17,347,988
Total Present Value of Future Normal Costs	- 2,839,095	2,861,590
Total OPEB Liability (TOL)	= \$ 16,234,172	\$ 14,486,398
OPEB Liability		
Active Employees	\$ 4,717,462	\$ 4,251,124
Retirees	+ 11,516,710	10,235,274
Total OPEB Liability (TOL)	= 16,234,172	14,486,398
Fiduciary Net Position (FNP)	- 1,999,673	2,948,603
Net OPEB Liability (NOL)	= \$ 14,234,499	\$ 11,537,795
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	12.32%	20.35%
Covered-Employee Payroll	\$ 9,212,842	\$ 10,381,499
Net OPEB Liability as a Percentage of Covered-Employee Payroll	154.51%	111.14%
Measurement Period:	2019-2020	2020-2021
Reporting Period:	2019-2020	2020-2021
Expense	\$ 1,232,457	\$ 645,166
Actuarially Determined Contribution (ADC)*	1,586,650	1,579,380

Net Position Chart (NOL not shown if zero or negative)



*The Actuarially Determined Contribution includes the implicit subsidy. It is not the amount that the District contributes directly to the fund. See page 16 for the District's direct contribution.

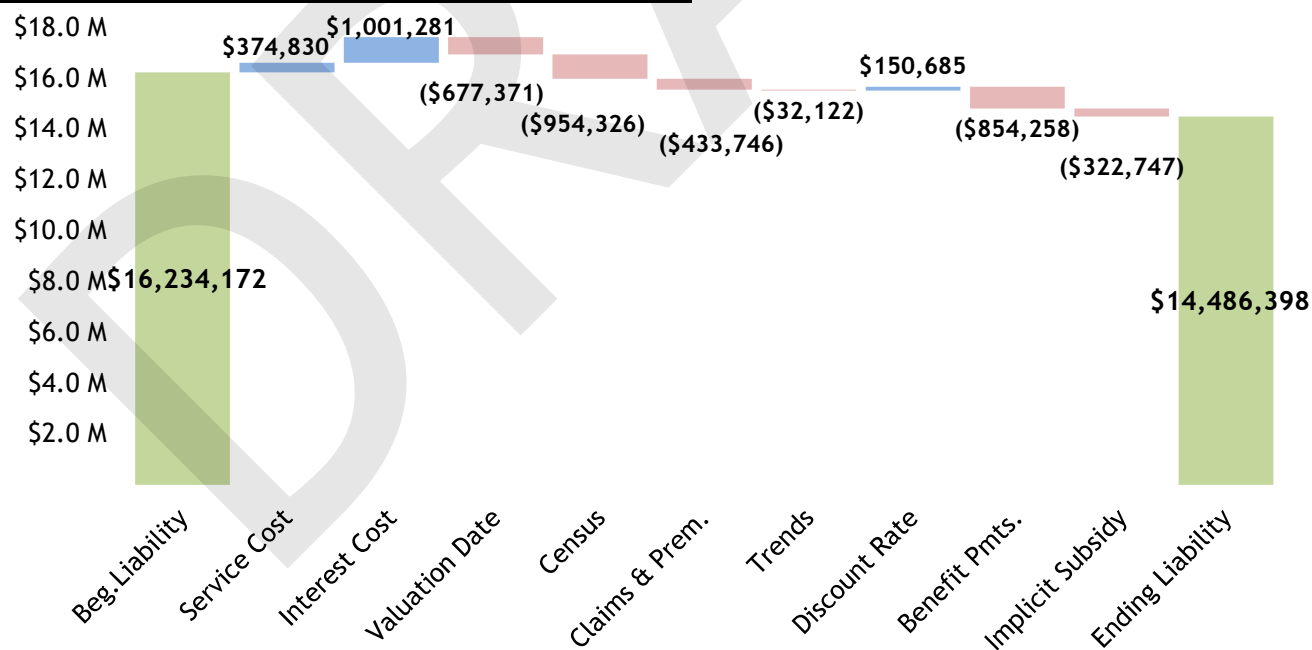
Executive Summary

Reconciliation of the Change in the Total OPEB Liability

A reconciliation of the changes to the Total OPEB Liability since the prior valuation report follow.

Total OPEB Liability as of Measurement Date June 30, 2020 / Report Date June 30, 2020	\$ 16,234,172
Service Cost	374,830
Interest Cost	1,001,281
Differences Between Expected and Actual Experience	
<i>Change in Valuation Date</i>	(677,371)
<i>Change in Census</i>	(954,326)
<i>Change in Claims and Premiums</i>	(433,746)
Total Differences Between Expected and Actual Experience	(2,065,443)
Changes of Assumptions	
<i>Change in Healthcare Trends</i>	(32,122)
<i>Change in Discount Rate from 6.25% to 6.14%</i>	150,685
Total Changes of Assumptions	118,563
Benefit Payments	(854,258)
Implicit Subsidy Credit	(322,747)
Total OPEB Liability as of Measurement Date June 30, 2021 / Report Date June 30, 2021	\$ 14,486,398

Reconciliation of the Change in the Total OPEB Liability



Accounting Information

Statement of Fiduciary Net Position

Measurement Date: June 30, 2021

Report Date: June 30, 2021

Assets

Cash and Deposits	\$	-
Securities Lending Cash Collateral		-
Total Cash		-
Receivables:		
Contributions		-
Due from Broker for Investments Sold		-
Investment Income (Interest on Investments)		-
Other		-
Total Receivables		-
Investments:		
Domestic Fixed Income Securities		-
Domestic Equities		-
Investment Funds		2,948,603
International Equities		-
Real Estate		-
Total Investments		<u>2,948,603</u>
Total Assets	\$	<u>2,948,603</u>

Liabilities

Payables:		
Investment Management Fees	\$	-
Due to Broker for Investments Purchased		-
Collateral Payable for Securities Lending		-
Other		-
Total Liabilities	\$	-

Net Position Restricted for Postemployment Benefits Other than Pensions \$ 2,948,603

Accounting Information

Statement of Changes to the Fiduciary Net Position

	<i>Prior Report</i>	<i>Current Report</i>
Measurement Date:	June 30, 2020	June 30, 2021
Report Date:	June 30, 2020	June 30, 2021
Additions		
Investment Income:		
Net Appreciation in the Fair Value of Investments	\$ 91,213	\$ 630,935
Interest and Dividends	-	-
Less Investment Expense, Other than from Securities Lending	-	-
Net Income from Investing, Other than from Securities Lending	91,213	630,935
Securities Lending Income	-	-
Less Securities Lending Expense	-	-
Net Income from Securities Lending	-	-
Other Income/(Expense)	-	-
Net Investment Income (a)	91,213	630,935
Contributions:		
Employer – District's Contribution	1,433,424	1,185,891
Employer – Implicit Subsidy	298,745	322,747
Total Contributions (b)	1,732,169	1,508,638
Total Additions (c) = (a) + (b)	1,823,382	2,139,573
Deductions		
Benefit Payments	874,316	854,258
Implicit Subsidy Credit	298,745	322,747
Administrative Expense	8,986	13,638
Total Deductions (d)	1,182,047	1,190,643
Net Increase in Net Position = (c) – (d)	641,335	948,930
Net Position Restricted for Postemployment Benefits Other than Pensions		
Beginning of Year	1,358,338	1,999,673
Net Increase in Net Position	641,335	948,930
End of Year	\$ 1,999,673	\$ 2,948,603

Accounting Information

Changes in the Net OPEB Liability

The funded status of the Plan as of the fiscal year-end, as well as other required disclosure information, follows.

	<i>Increase / (Decrease)</i>		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability
	(a)	(b)	(c) = (a) – (b)
Balance as of:			
Measurement Date June 30, 2020 /			
Report Date June 30, 2020	<u>\$ 16,234,172</u>	<u>\$ 1,999,673</u>	<u>\$ 14,234,499</u>
Changes for the year:			
Service Cost	374,830		374,830
Interest	1,001,281		1,001,281
Changes of Benefit Terms	-		-
Differences Between Expected and Actual Experience	(1,388,072)		(1,388,072)
Changes of Assumptions	(558,808)		(558,808)
Net Investment Income		630,935	(630,935)
Contributions			
Employer – District's Contribution		1,185,891	(1,185,891)
Employer – Implicit Subsidy		322,747	(322,747)
Benefit Payments	(854,258)	(854,258)	-
Implicit Subsidy Credit	(322,747)	(322,747)	-
Administrative Expense		(13,638)	13,638
Other Changes	-	-	-
Net Changes	<u>(1,747,774)</u>	<u>948,930</u>	<u>(2,696,704)</u>
Balance as of:			
Measurement Date June 30, 2021 /			
Report Date June 30, 2021	<u>\$ 14,486,398</u>	<u>\$ 2,948,603</u>	<u>\$ 11,537,795</u>

Accounting Information

Development of Deferred Outflows and Inflows of Resources

Balances as of Measurement Date June 30, 2021 / Report Date June 30, 2021

Deferred Outflows and Inflows of Resources Arising from Differences Between Expected and Actual Experience

Measurement Date – June 30:	Experience Losses (a)	Experience Gains (b)	Amounts Recognized in Expense Through Measurement Date June 30, 2021 (c)	Deferred Outflows of Resources (a) - (c)	Deferred Inflows of Resources (b) - (c)
2017	\$ -	\$ -	\$ -	\$ -	\$ -
2018	238,065	-	223,536	14,529	-
2019	-	(274,383)	(197,874)	-	(76,509)
2020	14,954	-	7,122	7,832	-
2021	-	(1,388,072)	(315,471)	-	(1,072,601)
Total				\$ 22,361	\$ (1,149,110)

Deferred Outflows and Inflows of Resources Arising from Changes in Assumptions

Measurement Date – June 30:	Increase in Total Liability (a)	Decrease in Total Liability (b)	Amounts Recognized in Expense Through Measurement Date June 30, 2021 (c)	Deferred Outflows of Resources (a) - (c)	Deferred Inflows of Resources (b) - (c)
2017	\$ -	\$ -	\$ -	\$ -	\$ -
2018	-	-	-	-	-
2019	-	(23,351)	(16,680)	-	(6,671)
2020	-	(188,887)	(89,948)	-	(98,939)
2021	-	(558,808)	(127,002)	-	(431,806)
Total				\$ -	\$ (537,416)

Accounting Information

Development of Deferred Outflows and Inflows of Resources

Balances as of Measurement Date June 30, 2021 / Report Date June 30, 2021

Deferred Outflows and Inflows of Resources Arising from Differences Between Projected and Actual Earnings on Investments

Measurement Date – June 30:	Investment Earnings Less Than Projected (a)	Investment Earnings Greater Than Projected (b)	Amounts Recognized in Expense Through Measurement Date June 30, 2021 (c)	Deferred Outflows of Resources (d) = (a) – (c)	Deferred Inflows of Resources (e) = (b) – (c)	Net (f) = (d) + (e)
2017	\$ -	\$ (17,334)	\$ (17,334)	\$ -	\$ -	
2018	34,101	-	27,284	6,817	-	
2019	24,423	-	14,655	9,768	-	
2020	10,874	-	4,350	6,524	-	
2021	-	(469,322)	(93,865)	-	(375,457)	
Total				\$ 23,109	\$ (375,457)	\$ (352,348)

Accounting Information

Expense and Deferred Outflows and Inflows

	Measurement Period:	2020-2021
	Reporting Period:	<u>2020-2021</u>
Expense		
Service Cost	\$	374,830
Interest on Total OPEB Liability		1,001,281
Changes of Benefit Terms		-
Recognized Differences Between Expected and Actual Experience		(321,984)
Recognized Changes of Assumptions		(177,536)
Projected Earnings on OPEB Plan Investments		(161,613)
Recognized Differences Between Projected and Actual Earnings		(83,450)
Administrative Expense		13,638
Other Miscellaneous (Income)/Expense		-
Total Expense	\$	<u>645,166</u>

Deferred Outflows and Inflows of Resources

	<u>Report Year Ending June 30, 2021</u>	
	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences Between Expected and Actual Experience	\$ 22,361	\$ (1,149,110)
Changes of Assumptions	-	(537,416)
Net Difference Between Projected and Actual Earnings on Plan Investments	-	(352,348)
Contributions Subsequent to the Measurement Date	-	-
Total	<u>\$ 22,361</u>	<u>\$ (2,038,874)</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

	<u>Report Year Ending June 30:</u>	<u>Amount</u>
	2022	\$ (620,863)
	2023	(582,355)
	2024	(542,445)
	2025	(270,850)
	2026	-
	Remaining	-

Accounting Information

Impact on the Statement of Net Position

Impact on the Statement of Net Position

	Measurement Date: Report Date:	June 30, 2020 June 30, 2020	June 30, 2021 June 30, 2021	Change During Period
Total OPEB Liability		\$ 16,234,172	\$ 14,486,398	\$ (1,747,774)
Fiduciary Net Position		1,999,673	2,948,603	948,930
Net OPEB Liability / (Asset)		<u>14,234,499</u>	<u>11,537,795</u>	<u>\$ (2,696,704)</u>
Deferred (Outflows) / Inflows Due To:				
Differences between Expected and Actual Experience		60,661	1,126,749	1,066,088
Changes of Assumptions		156,144	537,416	381,272
Differences between Projected and Actual Investment Earnings (Contributions Subsequent to the Measurement Date)		(33,524)	352,348	385,872
Net Deferred (Outflows) / Inflows		<u>183,281</u>	<u>2,016,513</u>	<u>1,833,232</u>
Impact on the Statement of Net Position		<u>14,417,780</u>	<u>13,554,308</u>	<u>(863,472)</u>

Change in Net Position During Fiscal Year

	Measurement Date: Report Date:	June 30, 2021 June 30, 2021
Impact on the Statement of Net Position, Fiscal Year Ending June 30, 2020		14,417,780
OPEB Expense / (Income) (Employer Contributions During Fiscal Year)		<u>645,166</u> <u>(1,508,638)</u>
Impact on the Statement of Net Position for the Fiscal Year Ending June 30, 2021		<u>13,554,308</u>

OPEB Expense

	Measurement Date: Report Date:	June 30, 2021 June 30, 2021
Deterioration / (Improvement) in Net Position		(863,472)
Employer Contributions During the Fiscal Year		<u>1,508,638</u>
OPEB Expense / (Income) for the Fiscal Year Ending June 30, 2021		<u>645,166</u>

Accounting Information

Reconciliation of Expense

	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability	Deferred (Inflows)	Deferred Outflows	Net Investment (Inflows)/ Outflows	Net Deferrals	Net OPEB Liability plus Net Deferrals	Annual Expense
Balance as of: Measurement Date June 30, 2020 / Report Date June 30, 2020	\$ (16,234,172)	\$ 1,999,673	\$ (14,234,499)	\$ (298,611)	\$ 81,806	\$ 33,524	\$ (183,281)	\$ (14,417,780)	
Service Cost	(374,830)		(374,830)						\$ 374,830
Interest on Total OPEB Liability	(1,001,281)		(1,001,281)						1,001,281
Effect of Changes of Benefit Terms	-		-						-
Effect of Liability Gains or Losses	1,388,072		1,388,072	(1,388,072)	-		(1,388,072)		
Effect of Assumption Changes or Inputs	558,808		558,808	(558,808)	-		(558,808)		
Expected Investment Income (Net of Investment Expenses)		161,613	161,613						(161,613)
Investment Gains or Losses on Expected Return		469,322	469,322				(469,322)		
Contributions									
Employer – District's Contribution		1,185,891	1,185,891					1,185,891	
Employer – Implicit Subsidy		322,747	322,747					322,747	
Benefit Payments	854,258	(854,258)	-						
Implicit Subsidy Credit	322,747	(322,747)	-						
Administrative Expenses		(13,638)	(13,638)						13,638
Other Income/(Expense)		-	-						-
Recognition of Liability Gains or Losses				381,429	(59,445)		321,984		(321,984)
Recognition of Assumption Changes or Inputs				177,536	-		177,536		(177,536)
Recognition of Investment Gains or Losses						83,450	83,450		(83,450)
Contributions Subsequent to the Measurement Date									
Annual Expense								(645,166)	\$ 645,166
Balance as of: Measurement Date June 30, 2021 / Report Date June 30, 2021	\$ (14,486,398)	\$ 2,948,603	\$ (11,537,795)	\$ (1,686,526)	\$ 22,361	\$ (352,348)	\$ (2,016,513)	\$ (13,554,308)	

Accounting Information

Sample Journal Entries

Suggested Journal Entries for the Report Year ending June 30, 2021

Beginning Balance	<u>Debit (Outflow)</u>	<u>Credit (Inflow)</u>
Net OPEB Liability/Asset	\$ -	\$ 14,234,499
Differences between Expected and Actual Experience	81,806	142,467
Changes of Assumptions	-	156,144
Differences between Projected and Actual Investment Earnings	33,524	-
Contributions Subsequent to the Measurement Date	-	-
Impact on Statement of Net Position	-	14,417,780
Ending Balance	<u>Debit (Outflow)</u>	<u>Credit (Inflow)</u>
Net OPEB Liability/Asset	\$ -	\$ 11,537,795
Differences between Expected and Actual Experience	22,361	1,149,110
Changes of Assumptions	-	537,416
Differences between Projected and Actual Investment Earnings	-	352,348
Contributions Subsequent to the Measurement Date	-	-
Impact on Statement of Net Position	-	13,554,308
OPEB-Expense Journal Entries	<u>Debit</u>	<u>Credit</u>
Net OPEB Liability/Asset	\$ 2,696,704	\$ -
Differences between Expected and Actual Experience	Deferred Outflows - Deferred Inflows -	59,445 1,006,643
Changes of Assumptions	Deferred Outflows - Deferred Inflows -	- 381,272
Differences between Projected and Actual Investment Earnings	Deferred Outflows - Deferred Inflows -	33,524 352,348
Contributions Subsequent to the Measurement Date	Deferred Outflows -	-
Change in Net OPEB Liability/Asset from Contributions	-	-
OPEB Expense/Credit	-	863,472
Total	<u>2,696,704</u>	<u>2,696,704</u>
Change to the Impact on the Statement of Net Position	863,472	-

Accounting Information

Sample Journal Entries

Suggested Journal Entries for the Report Year ending June 30, 2021

Journal Entries – Deferred Outflows

	Debit	Credit
Net OPEB Liability/Asset	\$ -	\$ -
Contributions Subsequent to the Measurement Date: Fiscal Year 2019-2020	-	-
Contributions Subsequent to the Measurement Date: Fiscal Year 2020-2021	-	-
Contributions Expense	-	-

Journal Entries – Benefits Paid Outside of the Trust¹

	Debit	Credit
OPEB Expense	\$ 854,258	\$ -
Employer Contributions for Retiree Benefits During the Fiscal Year	-	854,258

Journal Entries – Implicit Subsidy²

	Debit	Credit
OPEB Expense	\$ 322,747	\$ -
Premium Expense During the Fiscal Year	-	322,747

¹ The entries here assume that when cash is used to pay benefits, that the trust does not reimburse, an account called "Employer Contributions for Retiree Benefits During the Fiscal Year" was debited (increased). These entries reassign the benefit payments to the OPEB Expense. If the OPEB Expense account was originally debited, then these entries are unnecessary.

² These entries assume that when premiums are paid for active employees, an account called "Premium Expense During the Fiscal Year" is debited (increased). This entry reverses the portion of the premium payments that represent implicit subsidies, recorded as a retiree liability, and assigns that value to the OPEB Expense.

Accounting Information

Amortization of the Net OPEB Liability

A summary of the information used to establish the amortization amount for the current year and the following year, with respect to the Net OPEB Liability, follows. We recalculate the amortization each fiscal year. If the Net OPEB Liability is negative, it is an asset and it is not amortized.

The District is amortizing the Net OPEB Liability using a level-percent-of-pay method on a closed basis. Remaining years of amortization as of the report date of June 30, 2021: 15

	Measurement Period:	2021-2022	2022-2023	<i>Estimated</i>
	Report Date (June 30):	2021	2022	2023-2024
				2023
Total OPEB Liability		\$ 14,486,398	\$ 14,648,325	\$ 14,810,488
Fiduciary Net Position	-	2,948,603	3,115,344	4,788,413
Net OPEB Liability	=	\$ 11,537,795	\$ 11,532,981	\$ 10,022,075

All values measured at the beginning of the measurement period.

Amortization Type		Closed	Closed	Closed
Interest Rate Used to Determine Amortization		6.14%	6.14%	6.14%
Assumed Rate of Payroll Growth		3.000%	3.000%	3.000%
Amortization Period		15 years	14 years	13 years
Amount Recognized, Beginning of Year	\$	941,186	\$ 994,050	\$ 917,334

It is the policy of the District not to allow negative amortizations.

Accounting Information

Actuarially Determined Contribution (ADC)

The calculation of the Actuarially Determined Contribution (ADC) follows. The ADC is based on the District's funding policy. The ADC is calculated as of the middle of the year.

	Measurement Period:		<i>Estimated</i>
	2021-2022	2022-2023	2023-2024
Report Date (June 30):	<u>2022</u>	<u>2023</u>	<u>2024</u>
Service Cost	\$ 341,584	\$ 351,832	\$ 362,387
Amortization of the Net OPEB Liability	941,186	994,050	917,334
Interest to the End of the Year	<u>78,762</u>	<u>82,637</u>	<u>78,575</u>
Service Cost and Amortization (with Interest)	\$ 1,361,532	\$ 1,428,519	\$ 1,358,296
Service Cost and Amortization (with Interest) as a Percentage of Payroll	10.32%	10.51%	9.70%
Discount Rate for ADC Calculation	6.14%	6.14%	6.14%
ADC Components			
District's Contribution to the Trust Fund	\$ 303,906	\$ 350,923	\$ 304,120
Credit for Retiree Benefit Payments Outside of the Trust	774,031	780,642	782,804
Credit for Implicit Subsidy	<u>283,595</u>	<u>296,954</u>	<u>271,372</u>
Total ADC	\$ 1,361,532	\$ 1,428,519	\$ 1,358,296
ADC as a Percentage of Payroll	10.32%	10.51%	9.70%

District's Funding Policy

The District's funding policy is to contribute 100% of the sum of the service cost and amortization (both with interest) each year until the plan is fully funded, and then contribute the greater of the service cost or the total of the benefit payments and the implicit subsidy.

The ADC is the sum of the service cost and the amortization of the net OPEB liability, plus interest to the end of the year. For payment of the ADC, however, it comprises three parts: the benefit payments paid directly by the District and not reimbursed through the Trust Fund, the credit for the implicit subsidy, and the contribution to the Trust Fund. If the total of the service cost and amortization is less than the total of the benefit payments and implicit subsidy, the contribution to the trust fund will be negative and is typically set to zero.

Because actual benefit payments (paid outside of the trust) rarely match the expected benefit payments used to determine the ADC Funding Goal, the District may adjust their contribution at the end of the year such that the total contributed to the Trust Fund, plus the actual benefit payments and the credit for the implicit subsidy, equals the ADC Funding Goal. If not, the difference between expected and actual benefit payments will be recorded as a contribution deficiency or excess.

Accounting Information

Interest on Liability and Earnings and Investment Gain/Loss

For the report year ending June 30, 2021

	Amount for Period (a)	Portion of Period (b)	Interest Rate (c)	Interest on the Total OPEB Liability (d) = (a) × (b) × (c)
Interest on Total OPEB Liability				
Beginning Total OPEB Liability	\$ 16,234,172	100%	6.25%	\$ 1,014,636
Service Cost	374,830	100%	6.25%	23,427
Benefit Payments	(854,258)	50%	6.25%	(26,696)
Implicit Subsidy	(322,747)	50%	6.25%	(10,086)
Total Interest on Total OPEB Liability				\$ 1,001,281
Projected Earnings on Plan Investments	Amount for Period (a)	Portion of Period (b)	Projected Rate of Return (c)	Projected Earnings (d) = (a) × (b) × (c)
Beginning Plan Fiduciary Net Position Excluding Receivables	\$ 1,999,673	100%	6.25%	\$ 124,980
Employer Contributions	1,185,891	50%	6.25%	37,059
Benefit Payments from Trust	-	50%	6.25%	-
Administrative Expense	(13,638)	50%	6.25%	(426)
Other Miscellaneous Income/ (Expense)	-	100%	6.25%	-
Total Projected Earnings (Investment Expense)				161,613
Net Projected Earnings				\$ 161,613
Investment Gain / Loss				Amount
Net Projected Earnings				\$ 161,613
Actual Net Earnings				- 630,935
Investment (Gain) / Loss				\$ (469,322)

Accounting Information

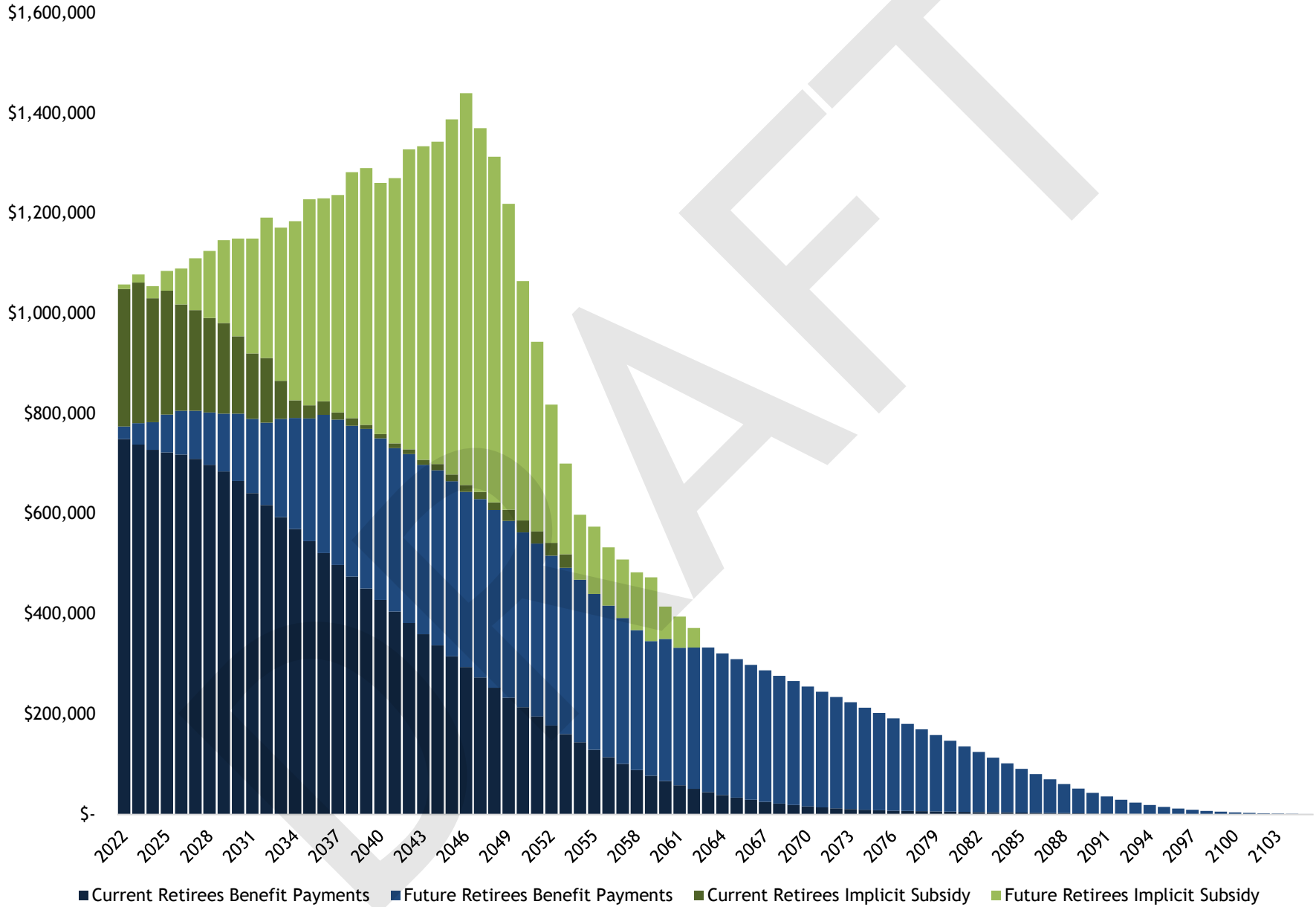
Projection of Benefit Payments

Projected benefit payments for current participants follow. "Future Retirees" are employees currently working, but projected to retire and receive benefits. The projections do not include benefits for employees hired in the future.

Measurement Period Ending	Projected Retiree Benefit Payments			Projected Implicit Subsidy			Grand Total
	Current Retirees	Future Retirees	Total	Current Retirees	Future Retirees	Total	
June 30:							
2022	\$ 748,955	\$ 25,076	\$ 774,031	\$ 274,760	\$ 8,835	\$ 283,595	\$ 1,057,626
2023	738,176	42,466	780,642	280,873	16,081	296,954	1,077,596
2024	727,595	55,209	782,804	247,546	23,826	271,372	1,054,176
2025	722,513	75,427	797,940	247,254	39,615	286,869	1,084,809
2026	718,001	87,395	805,396	212,449	71,772	284,221	1,089,617
2027	709,424	95,919	805,343	201,092	103,425	304,517	1,109,860
2028	697,796	104,595	802,391	188,322	133,757	322,079	1,124,470
2029	684,356	115,255	799,611	181,071	165,338	346,409	1,146,020
2030	665,243	134,781	800,024	154,369	194,812	349,181	1,149,205
2031	641,387	148,109	789,496	130,366	229,704	360,070	1,149,566
2032	617,396	164,559	781,955	129,200	280,171	409,371	1,191,326
2033	593,342	196,161	789,503	75,888	305,779	381,667	1,171,170
2034	569,328	221,816	791,144	35,387	357,348	392,735	1,183,879
2035	545,440	244,932	790,372	26,168	411,046	437,214	1,227,586
2036	521,658	275,660	797,318	27,368	405,166	432,534	1,229,852
2037	497,952	289,871	787,823	14,576	433,880	448,456	1,236,279
2038	474,397	301,113	775,510	15,260	490,955	506,215	1,281,725
2039	450,954	318,403	769,357	8,336	512,158	520,494	1,289,851
2040	427,723	322,635	750,358	8,737	501,473	510,210	1,260,568
2041	404,709	326,422	731,131	9,157	529,900	539,057	1,270,188
2042	381,940	337,253	719,193	9,597	598,581	608,178	1,327,371
2043	359,454	338,281	697,735	10,057	625,711	635,768	1,333,503
2044	337,295	349,333	686,628	12,678	643,145	655,823	1,342,451
2045	315,511	349,372	664,883	13,282	708,979	722,261	1,387,144
2046	294,142	349,283	643,425	13,911	782,268	796,179	1,439,604
2047	273,226	355,902	629,128	14,567	725,938	740,505	1,369,633
↓	↓	↓	↓	↓	↓	↓	↓

Accounting Information

Projected Benefit Payments for Current Participants



Accounting Information

Projection of Contributions

Measurement Period Ending June 30:	Payroll			Projected Employer Contributions*			
	Current Employees	Future Employees	Total	Current Participants	Related to Payroll of Future Employees	Total at 9.70% for 15 Years, Then at 2.75%	Contribution to Trust Fund
	(a)	(b)	(c)	(d) = (f) - (e)	(e) = (b) x 3.86%**	(f) = (c) x 9.70%***	(g) = (f) - Benefits
2022	\$ 13,196,450	\$ -	\$ 13,196,450	\$ 1,361,532	\$ -	\$ 1,361,532	\$ 303,906
2023	12,783,296	809,048	13,592,344	1,397,290	31,229	1,428,519	350,923
2024	12,530,373	1,469,741	14,000,114	1,301,564	56,732	1,358,296	304,120
2025	12,396,208	2,023,909	14,420,117	1,320,628	78,123	1,398,751	313,942
2026	11,947,530	2,905,191	14,852,721	1,328,574	112,140	1,440,714	351,097
2027	11,498,685	3,799,618	15,298,303	1,337,270	146,665	1,483,935	374,075
2028	11,187,024	4,570,228	15,757,252	1,352,042	176,411	1,528,453	403,983
2029	10,899,158	5,330,812	16,229,970	1,368,538	205,769	1,574,307	428,287
2030	10,474,056	6,242,813	16,716,869	1,380,563	240,973	1,621,536	472,331
2031	10,049,491	7,168,884	17,218,375	1,393,463	276,719	1,670,182	520,616
2032	9,697,431	8,037,495	17,734,926	1,410,041	310,247	1,720,288	528,962
2033	9,147,478	9,119,496	18,266,974	1,419,883	352,013	1,771,896	600,726
2034	8,449,706	10,365,277	18,814,983	1,424,953	400,100	1,825,053	641,174
2035	7,610,355	11,769,077	19,379,432	1,425,519	454,286	1,879,805	652,219
2036	6,676,493	13,284,322	19,960,815	1,423,424	512,775	1,936,199	706,347
2037	5,754,158	14,805,481	20,559,639	664,787	571,492	1,236,279	-
2038	5,030,593	16,145,835	21,176,428	658,496	623,229	1,281,725	-
2039	4,448,236	17,363,485	21,811,721	619,620	670,231	1,289,851	-
2040	3,999,794	18,466,279	22,466,073	547,770	712,798	1,260,568	-
2041	3,616,039	19,524,016	23,140,055	516,561	753,627	1,270,188	-
2042	3,272,785	20,561,472	23,834,257	533,698	793,673	1,327,371	-
2043	2,956,795	21,592,490	24,549,285	500,033	833,470	1,333,503	-
2044	2,715,917	22,569,847	25,285,764	471,255	871,196	1,342,451	-
2045	2,456,264	23,588,073	26,044,337	476,644	910,500	1,387,144	-
2046	2,182,013	24,643,654	26,825,667	488,359	951,245	1,439,604	-
2047	1,894,352	25,736,085	27,630,437	376,220	993,413	1,369,633	-
2048	1,630,544	26,828,806	28,459,350	277,293	1,035,592	1,312,885	-
2049	1,409,635	27,903,496	29,313,131	141,593	1,077,075	1,218,668	-
2050	1,215,986	28,976,539	30,192,525	-	1,064,419	1,064,419	-
↓	↓	↓	↓	↓	↓	↓	↓

* The contributions for the first three years are calculated separately. Contributions for subsequent years use the percentages shown.

** The service cost percentage was determined in the prior report.

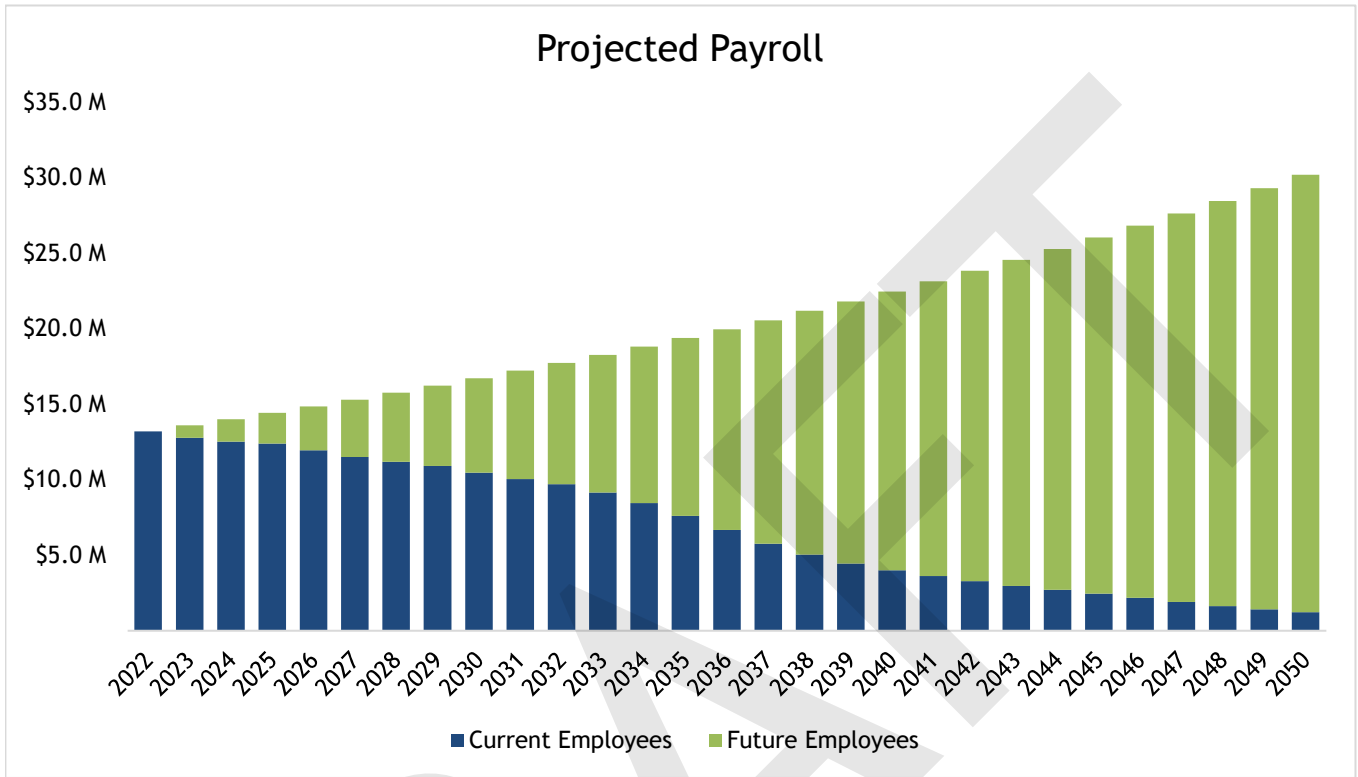
*** If the benefit payments and implicit subsidy is greater, the figure is used instead of the service cost multiplied by the payroll.

**** "BP" = Benefit Payments + Implicit Subsidy Credit

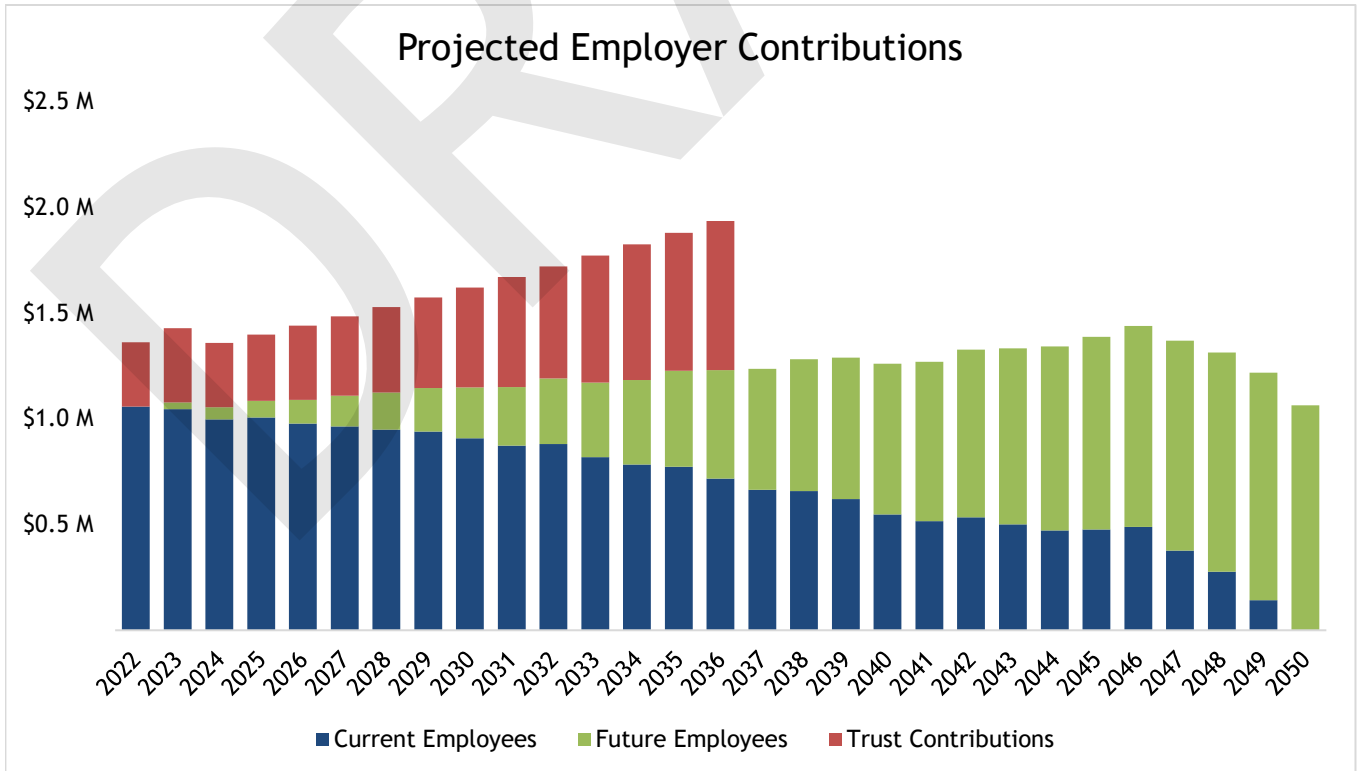
Accounting Information

Projection of Contributions Charts

Projected Payroll for Current and Future Employees



Projected Employer Contributions for Current and Future Plan Participants



Accounting Information

Projection of Fiduciary Net Position

Current Participants Only.

Measurement Period Ending June 30:	Investment Rate of Return (a)	Projected Beginning Fiduciary Net Position (b)	Employer Contributions for Current Participants (c)	Projected Benefit Payments (Including Implicit Subsidy) (d)	Projected Administrative Expense (e)	Projected Investment Earnings (f)	Projected Ending Fiduciary Net Position (g) = $\Sigma [(b) : (f)]$
2022	6.14%	\$ 2,948,603	\$ 1,361,532	\$ (1,057,626)	\$ (13,877)	\$ 189,948	\$ 3,428,580
2023	6.14%	3,428,580	1,397,290	(1,077,596)	(14,120)	219,896	3,954,050
2024	6.14%	3,954,050	1,301,564	(1,054,176)	(14,367)	249,932	4,437,003
2025	6.14%	4,437,003	1,320,628	(1,084,809)	(14,618)	279,223	4,937,427
2026	6.14%	4,937,427	1,328,574	(1,089,617)	(14,874)	310,037	5,471,547
2027	6.14%	5,471,547	1,337,270	(1,109,860)	(15,134)	342,470	6,026,293
2028	6.14%	6,026,293	1,352,042	(1,124,470)	(15,399)	376,528	6,614,994
2029	6.14%	6,614,994	1,368,538	(1,146,020)	(15,668)	412,511	7,234,355
2030	6.14%	7,234,355	1,380,563	(1,149,205)	(15,942)	450,803	7,900,574
2031	6.14%	7,900,574	1,393,463	(1,149,566)	(16,221)	492,085	8,620,335
2032	6.14%	8,620,335	1,410,041	(1,191,326)	(16,505)	535,496	9,358,041
2033	6.14%	9,358,041	1,419,883	(1,171,170)	(16,794)	581,704	10,171,664
2034	6.14%	10,171,664	1,424,953	(1,183,879)	(17,088)	631,417	11,027,067
2035	6.14%	11,027,067	1,425,519	(1,227,586)	(17,387)	682,605	11,890,218
2036	6.14%	11,890,218	1,423,424	(1,229,852)	(17,691)	735,459	12,801,558
2037	6.14%	12,801,558	664,787	(1,236,279)	(18,001)	767,918	12,979,983
2038	6.14%	12,979,983	658,496	(1,281,725)	(18,316)	777,276	13,115,714
2039	6.14%	13,115,714	619,620	(1,289,851)	(18,637)	784,157	13,211,003
2040	6.14%	13,211,003	547,770	(1,260,568)	(18,963)	788,691	13,267,933
2041	6.14%	13,267,933	516,561	(1,270,188)	(19,295)	790,922	13,285,933
2042	6.14%	13,285,933	533,698	(1,327,371)	(19,633)	790,788	13,263,415
2043	6.14%	13,263,415	500,033	(1,333,503)	(19,977)	788,173	13,198,141
2044	6.14%	13,198,141	471,255	(1,342,451)	(20,327)	782,996	13,089,614
2045	6.14%	13,089,614	476,644	(1,387,144)	(20,683)	775,115	12,933,546
2046	6.14%	12,933,546	488,359	(1,439,604)	(21,045)	764,270	12,725,526
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Accounting Information

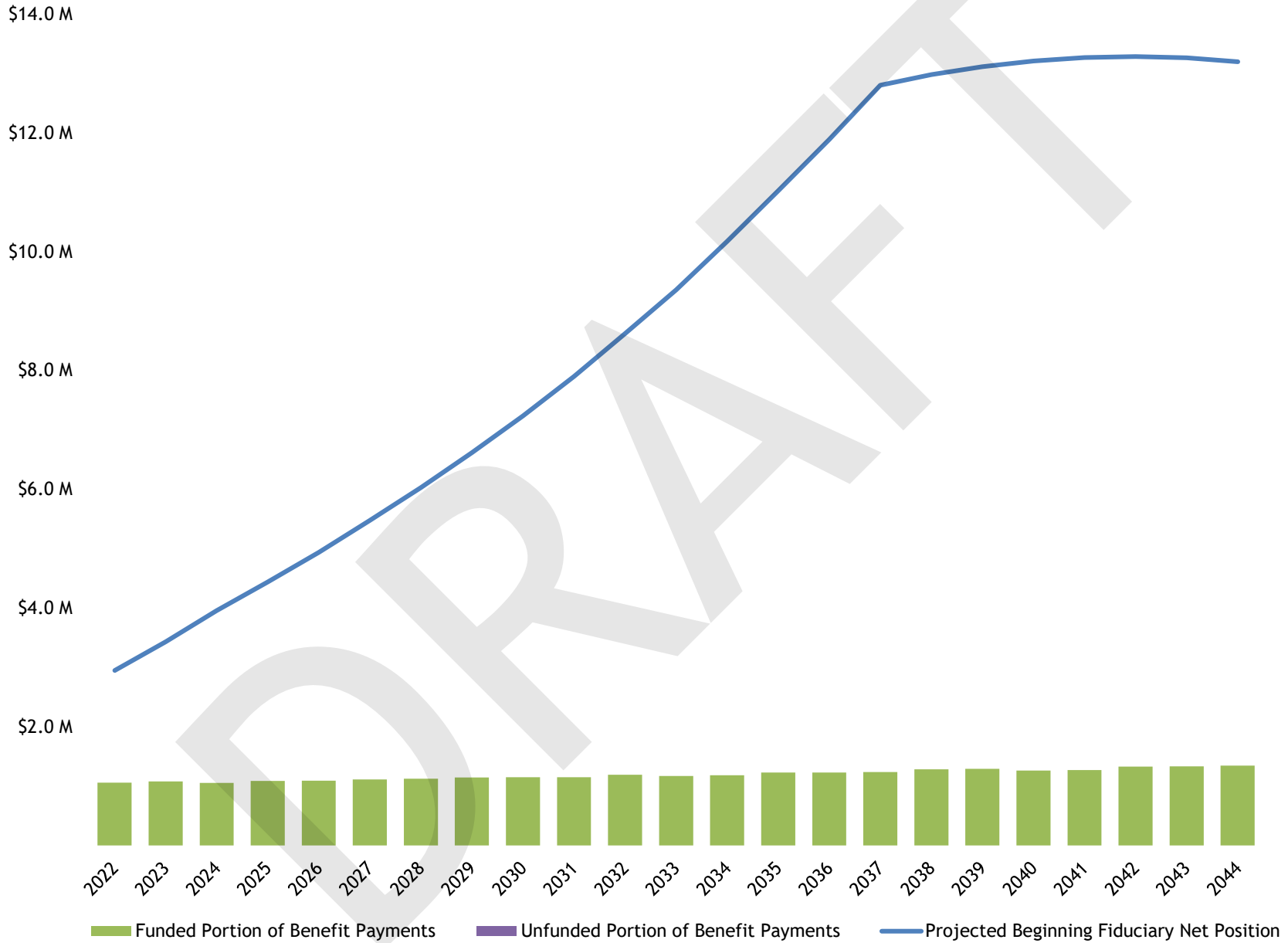
Depletion Date Projection

Current Participants Only

The investment earnings are determined using an investment rate of return of 6.14%.

Measurement Period Ending June 30:	Projected Beginning Fiduciary Net Position	Total Projected Benefit Payments	Funded Portion of Benefit Payments	Unfunded Portion of Benefit Payments	Present Value of Funded Benefit Payments at the Investment Rate of Return	Present Value of Unfunded Benefit Payments at 1.92%	Present Value of Benefit Payments at an equivalent Single Discount Rate of 6.14%
2022	\$ 2,948,603	\$ 1,057,626	\$ 1,057,626	\$ -	\$ 1,026,579	\$ -	\$ 1,023,738
2023	3,428,580	1,077,596	1,077,596	-	985,456	-	977,296
2024	3,954,050	1,054,176	1,054,176	-	908,271	-	895,771
2025	4,437,003	1,084,809	1,084,809	-	880,596	-	863,675
2026	4,937,427	1,089,617	1,089,617	-	833,332	-	812,802
2027	5,471,547	1,109,860	1,109,860	-	799,711	-	775,698
2028	6,026,293	1,124,470	1,124,470	-	763,368	-	736,352
2029	6,614,994	1,146,020	1,146,020	-	732,992	-	703,143
2030	7,234,355	1,149,205	1,149,205	-	692,509	-	660,636
2031	7,900,574	1,149,566	1,149,566	-	652,653	-	619,173
2032	8,620,335	1,191,326	1,191,326	-	637,236	-	601,205
2033	9,358,041	1,171,170	1,171,170	-	590,215	-	553,764
2034	10,171,664	1,183,879	1,183,879	-	562,107	-	524,476
2035	11,027,067	1,227,586	1,227,586	-	549,142	-	509,547
2036	11,890,218	1,229,852	1,229,852	-	518,330	-	478,298
2037	12,801,558	1,236,279	1,236,279	-	490,897	-	450,480
2038	12,979,983	1,281,725	1,281,725	-	479,502	-	437,590
2039	13,115,714	1,289,851	1,289,851	-	454,627	-	412,597
2040	13,211,003	1,260,568	1,260,568	-	418,604	-	377,803
2041	13,267,933	1,270,188	1,270,188	-	397,398	-	356,682
2042	13,285,933	1,327,371	1,327,371	-	391,265	-	349,236
2043	13,263,415	1,333,503	1,333,503	-	370,334	-	328,726
2044	13,198,141	1,342,451	1,342,451	-	351,252	-	310,064
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Depletion Date Projection



Accounting Information

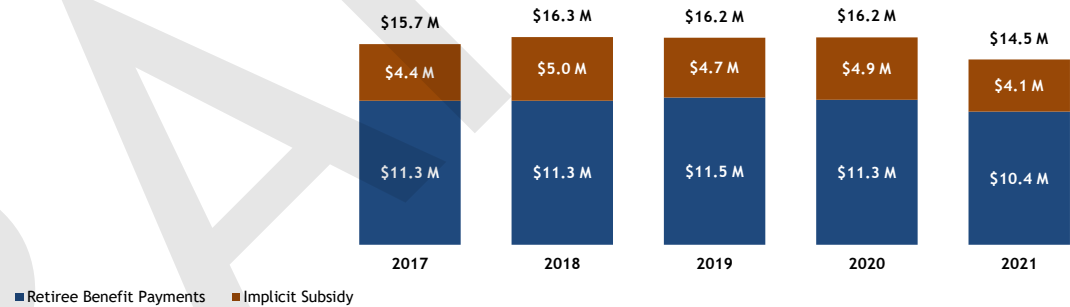
Schedule of Implicit Subsidy Liability

Actuarial standard of practice (ASOP) number 6, "Measuring Retiree Group Benefits Obligations and Determining Retiree Group Benefits Program Periodic Costs or Actuarially Determined Contributions", requires the inclusion of the implicit subsidy in OPEB valuations.

The implicit subsidy arises when an employer allows a retiree and the retiree's dependents to continue on the plans for active employees, and pay the active-employee premiums. Retirees are not paying the true cost of their benefits because they have higher costs than active employees, and therefore are partially subsidized by the active employees. Once a retiree reaches Medicare eligibility, the rates are set for Medicare retirees separately, and are set to be sufficient to cover the true costs of the Medicare retirees. Thus, there is no implicit subsidy for Medicare retirees.

Measurement Date (June 30):	2017	2018	2019	2020	2021
Report Date (June 30):	2017	2018	2019	2020	2021
Retiree Benefit Payments	\$ 11,272,853	\$ 11,270,488	\$ 11,506,077	\$ 11,346,583	\$ 10,412,776
Implicit Subsidy	4,423,197	4,991,025	4,702,898	4,887,589	4,073,622
Total OPEB Liability	\$ 15,696,050	\$ 16,261,513	\$ 16,208,975	\$ 16,234,172	\$ 14,486,398
Discount Rate	6.25%	6.25%	6.25%	6.25%	6.14%

Retiree Benefit Payments and Implicit Subsidy



Accounting Information

Schedule of Deferred Outflows and Inflows of Resources

Schedule of Deferred Outflows and Inflows of Resources

Measurement Period	Base Amount	Amount Previously Recognized	Recognition Period	Remaining Period	Increase/(Decrease) in Expense: Measurement / Report Years Ending June 30:						Remaining	
					2021	2022	2023	2024	2025	2026		
Differences Between Expected and Actual Experience	2016-2017	\$ -	\$ -	4.3	0.3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	2017-2018	238,065	167,652	4.3	1.3	55,884	14,529	-	-	-	-	-
	2018-2019	(274,383)	(131,916)	4.2	2.2	(65,958)	(65,958)	(10,551)	-	-	-	-
	2019-2020	14,954	3,561	4.2	3.2	3,561	3,561	3,561	710	-	-	-
	2020-2021	(1,388,072)	-	4.4	4.4	(315,471)	(315,471)	(315,471)	(315,471)	(126,188)	-	-
Changes of Assumptions	2016-2017	-	-	4.3	0.3	-	-	-	-	-	-	-
	2017-2018	-	-	4.3	1.3	-	-	-	-	-	-	-
	2018-2019	(23,351)	(11,120)	4.2	2.2	(5,560)	(5,560)	(1,111)	-	-	-	-
	2019-2020	(188,887)	(44,974)	4.2	3.2	(44,974)	(44,974)	(44,974)	(8,991)	-	-	-
	2020-2021	(558,808)	-	4.4	4.4	(127,002)	(127,002)	(127,002)	(127,002)	(50,800)	-	-
Differences Between Projected and Actual Earnings	2016-2017	(17,334)	(13,868)	5.0	1.0	(3,466)	-	-	-	-	-	-
	2017-2018	34,101	20,463	5.0	2.0	6,821	6,817	-	-	-	-	-
	2018-2019	24,423	9,770	5.0	3.0	4,885	4,885	4,883	-	-	-	-
	2019-2020	10,874	2,175	5.0	4.0	2,175	2,175	2,175	2,174	-	-	-
	2020-2021	(469,322)	-	5.0	5.0	(93,865)	(93,865)	(93,865)	(93,865)	(93,862)	-	-

Summary of Deferred Outflows and Inflows of Resources

Measurement Period: July 1, 2020 - June 30, 2021

Fiscal Reporting Period: July 1, 2020 - June 30, 2021

Measurement/Report Years Ending June 30:	2021	2022	2023	2024	2025	2026	Remaining
Differences Between Expected and Actual Experience	\$ (321,984)	\$ (363,339)	\$ (322,461)	\$ (314,761)	\$ (126,188)	\$ -	\$ -
Changes of Assumptions	(177,536)	(177,536)	(173,087)	(135,993)	(50,800)	-	-
Differences Between Projected and Actual Earnings	(83,450)	(79,988)	(86,807)	(91,691)	(93,862)	-	-
Total	\$ (582,970)	\$ (620,863)	\$ (582,355)	\$ (542,445)	\$ (270,850)	\$ -	\$ -

Accounting Information

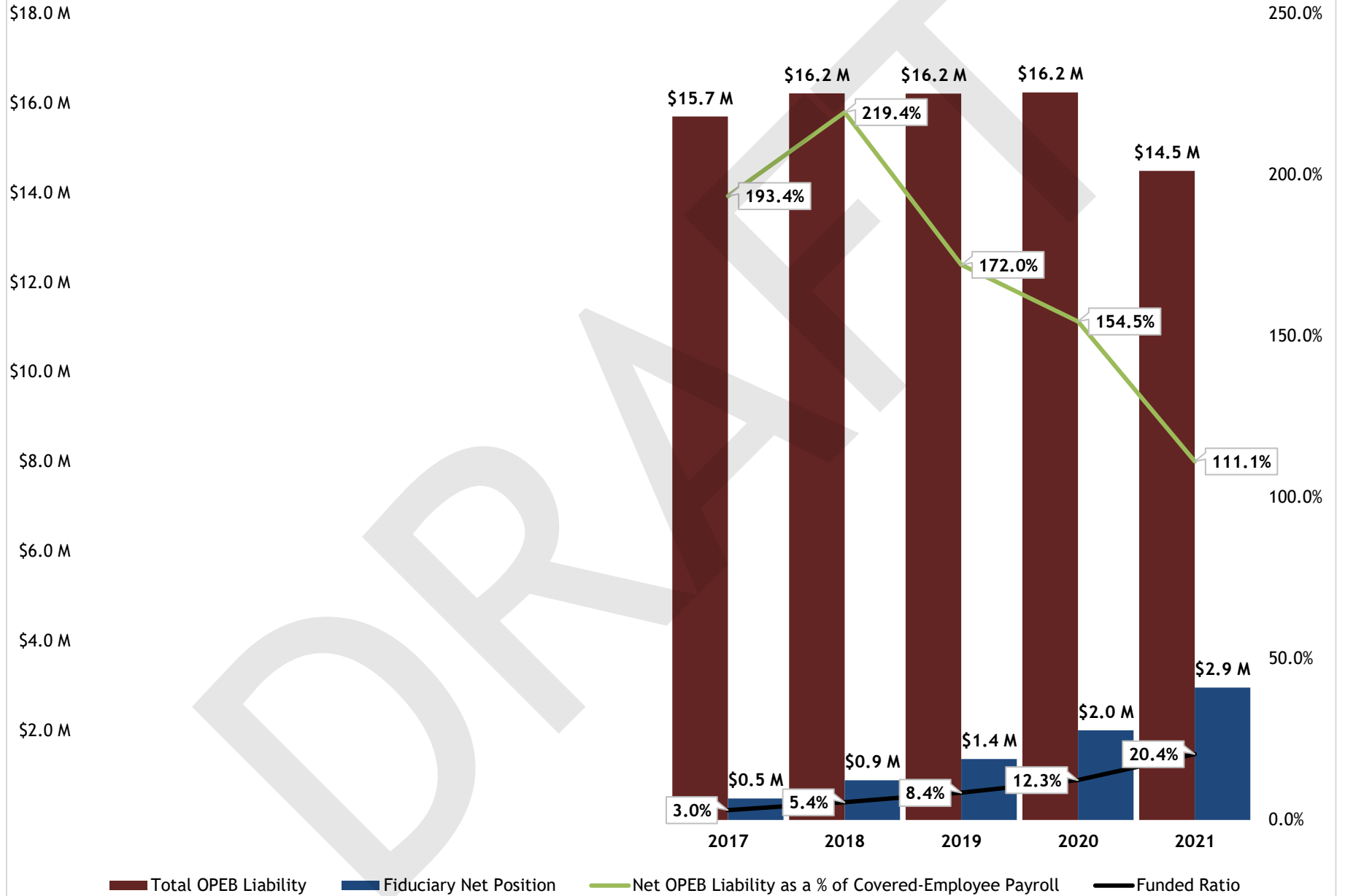
Schedule of Changes in the Total OPEB Liability and Related Ratios

GASB 75 requires a disclosure of the changes in the Net OPEB Liability for the last ten fiscal years, or for as many years as are available.

Measurement Date (June 30):	2017	2018	2019	2020	2021
Report Date (June 30):	2017	2018	2019	2020	2021
Total OPEB Liability					
Service Cost	\$ 446,425	\$ 459,818	\$ 423,862	\$ 372,506	\$ 374,830
Interest	929,839	946,716	1,027,103	999,685	1,001,281
Changes of Benefit Terms	-	-	-	-	-
Differences Between Expected and Actual Experience	-	238,065	(274,383)	14,954	(1,388,072)
Changes of Assumptions	-	-	(23,351)	(188,887)	(558,808)
Benefit Payments	(827,604)	(821,298)	(871,208)	(874,316)	(854,258)
Implicit Rate Subsidy Credit	(287,686)	(307,499)	(334,561)	(298,745)	(322,747)
Net Change in Total OPEB Liability	260,974	515,802	(52,538)	25,197	(1,747,774)
Total OPEB Liability – Beginning	15,435,076	15,696,050	16,261,513	16,208,975	16,234,172
Total OPEB Liability – Ending (a)	\$ 15,696,050	\$ 16,211,852	\$ 16,208,975	\$ 16,234,172	\$ 14,486,398
Plan Fiduciary Net Position					
Net Investment Income	\$ 41,863	\$ 36,771	\$ 73,071	\$ 91,213	\$ 630,935
Employer – District's Contribution	1,083,604	1,195,298	1,278,941	1,433,424	1,185,891
Employer – Implicit Subsidy	287,686	307,499	334,561	298,745	322,747
Benefit Payments	(827,604)	(821,298)	(871,208)	(874,316)	(854,258)
Implicit Subsidy Credit	(287,686)	(307,499)	(334,561)	(298,745)	(322,747)
Administrative Expense	(1,367)	(1,576)	(4,595)	(8,986)	(13,638)
Other Miscellaneous Income/(Expense)	-	-	-	-	-
Net Change in Plan Fiduciary Net Position	296,496	409,195	476,209	641,335	948,930
Plan Fiduciary Net Position – Beginning	176,437	472,933	882,129	1,358,338	1,999,673
Plan Fiduciary Net Position – Ending (b)	\$ 472,933	\$ 882,128	\$ 1,358,338	\$ 1,999,673	\$ 2,948,603
Net OPEB Liability					
District's Net OPEB Liability – Ending = (a) – (b)	\$ 15,223,117	\$ 15,329,724	\$ 14,850,637	\$ 14,234,499	\$ 11,537,795
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	3.0%	5.4%	8.4%	12.3%	20.4%
Covered-Employee Payroll	\$ 7,872,287	\$ 6,987,356	\$ 8,632,117	\$ 9,212,842	\$ 10,381,499
District's Net OPEB Liability as a Percentage of Covered-Employee Payroll	193.4%	219.4%	172.0%	154.5%	111.1%

Notes to schedule: the District adopted GASB 75 for the fiscal year ending June 30, 2017.

Schedule of Changes in the Total OPEB Liability and Related Ratios



Accounting Information

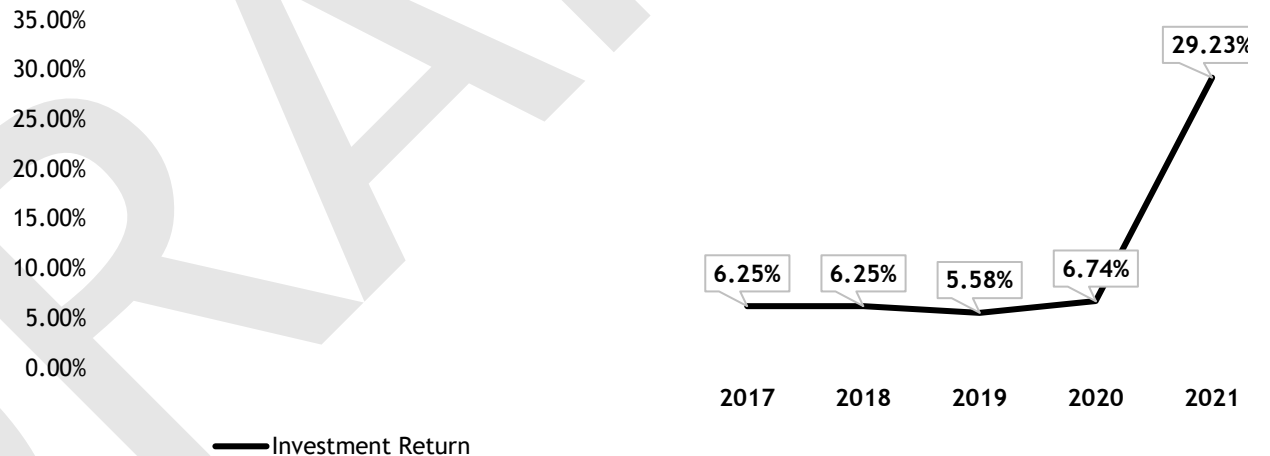
Schedule of Investment Returns

GASB 75 requires a schedule of investment returns for the last ten fiscal years, or for as many years as are available if less than ten years are available.

Measurement Date (June 30):	2017	2018	2019	2020	2021
Report Date (June 30):	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Annual Money-Weighted Rate of Return, Net of Investment Expense	6.25%	6.25%	5.58%	6.74%	29.23%

The annual money-weighted rate of return, net of investment expenses, is the net investment income for the year divided by the average net position for the year (less investment expenses).

Investment Returns



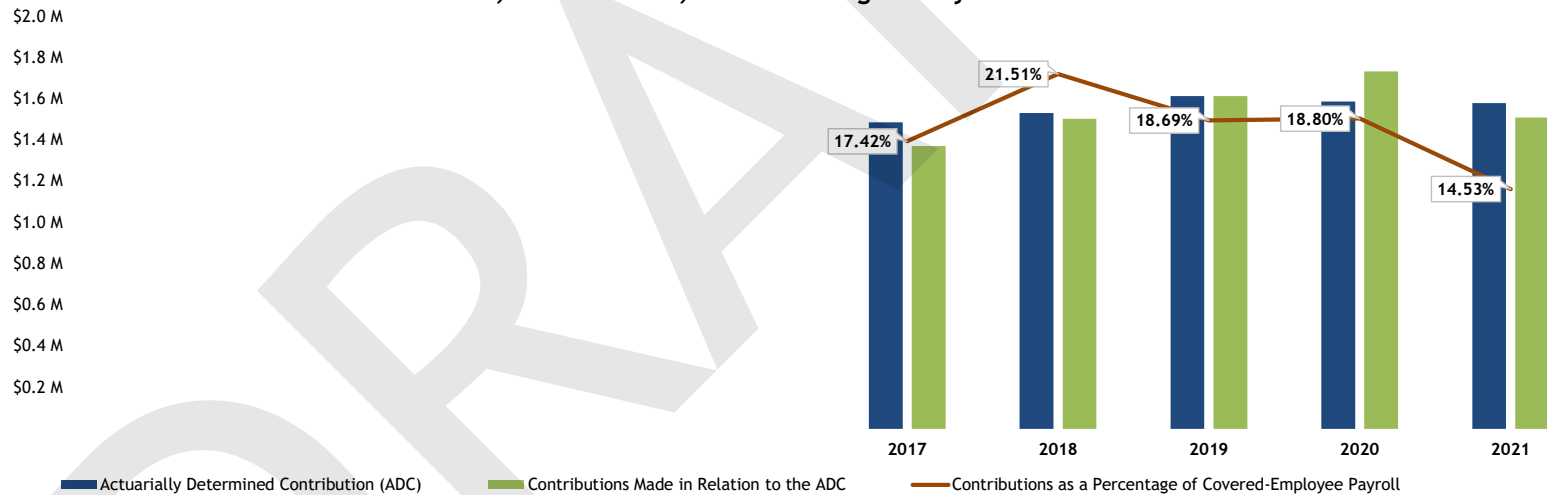
Accounting Information

Schedule of Contributions

GASB 75 requires a schedule of contributions for the last ten fiscal years, or for as many years as are available if less than ten years are available.

Measurement Period:	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
Reporting Period:	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
Report Date (June 30):	2017	2018	2019	2020	2021
Actuarially Determined Contribution (ADC)	\$ 1,485,776	\$ 1,530,343	\$ 1,613,502	\$ 1,586,650	\$ 1,579,380
Less: Contributions Made in Relation to the ADC	-	-	-	-	-
Contribution Deficiency (Excess)	1,371,290	1,502,797	1,613,502	1,732,169	1,508,638
	114,486	27,546	-	(145,519)	70,742
Covered-Employee Payroll	\$ 7,872,287	\$ 6,987,356	\$ 8,632,117	\$ 9,212,842	\$ 10,381,499
Contributions as a Percentage of Covered-Employee Payroll	17.42%	21.51%	18.69%	18.80%	14.53%

ADC, Contributions, and Percentage of Payroll



Notes to Schedule:

Assumptions and Methods

- Actuarial Cost Method: Entry-age normal, level percent of pay
- Amortization Method: Closed period, level percent of pay
- Amortization Period: 20 years
- Inflation: 1.75%
- Assumed Payroll Growth: 3.000%
- Healthcare Trend Rates: 6.50%, trending down to 4.04%
- Rate of Return on Assets: 6.14%
- Mortality Rate: CalPERS Rates. See appendix.
- Retirement Rates: CalPERS Rates. See appendix.

Accounting Information

Draft Notes to the Financial Statements

A draft of the required notes to the District's financial statements, based on the requirements of GASB 75 and our understanding of the District's retiree health plan, follows.

Notes to the Financial Statements for the Year Ended June 30, 2021

Summary of Significant Accounting Policies

Other Postemployment Benefits Other Than Pensions (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense information about the fiduciary net position of the District's Retiree Health Benefits Plan (the Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, the Plan recognizes benefit payments when due and payable in accordance with the benefit terms.

Note X – Other Post-Employment Benefits (OPEB)

Plan Description

The District administers a single-employer defined-benefit post-employment healthcare plan. Benefits vary by hire date, employment status and employment classification. Benefits continue to the surviving spouses.

Benefits Provided

Eligibility for retiree health benefits requires direct retirement from the District under CCCERA. Eligible employees who were hired prior to April 15, 2014 (July 2, 2014 for Battalion Chiefs and July 1, 2014 for unrepresented), receive 100% of medical and dental premiums, subject to the District Cap. The Medical Cap is as follows:

	<u>Unrepresented</u>	<u>All Others</u>
Single	\$575.55	\$458.42
Single + 1	\$1,151.10	\$916.82
Family	\$1,496.11	\$1,191.87

Eligible employees hired after the dates listed above will receive the PEMHCA minimum benefit.

Employees Covered by Benefit Terms

At June 30, 2021 (the census date), the benefit terms covered the following employees:

<u>Category</u>	<u>Count</u>
Inactive employees, spouses, or beneficiaries currently receiving benefit payments:	149
Inactive employees entitled to but not yet receiving benefit payments:	0
Active employees:	66
Total	215

Accounting Information

Draft Notes to the Financial Statements

Contributions

The District makes contributions based on an actuarially determined rate.

Contribution rate:	9.70%	for 15 years,
	2.75%	thereafter.
Reporting period contributions:	\$1,508,638	(Includes implicit subsidy credit.)

Financial Report

The District issues a stand-alone financial report that is available to the public. The report is available at: www.mofd.org/our-district/district-overview/key-district-documents/comprehensiveannual-financial-report

Net OPEB Liability

The District's total OPEB liability was valued as of June 30, 2021, and was used to calculate the net OPEB liability measured as of June 30, 2021.

Actuarial Assumptions

The total OPEB liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Measurement Date:	June 30, 2020	June 30, 2021
Discount Rate	6.25%	6.14%
Investment Rate of Return	6.25%	6.14%
Inflation	1.75%	1.75%
Healthcare Cost Trend Rates		
Pre-Medicare	6.50%	6.50% *
Medicare	5.50%	5.50% *
Salary Increases	3.000%	3.000% **
Mortality Rates	Based on CalPERS tables.	

- Projections of the sharing of benefit-related costs are based on an established pattern of practice.
- Experience studies come from the CalPERS Pension Assumption Model, revised May 14, 2018.
- Inactive employees (retirees) pay the cost of benefits in excess of the District's contribution.
- There were no ad hoc postemployment benefit changes (including ad hoc COLAs) to the plan.

Discount Rate

GASB 75 allows the use of a discount rate that is up to the expected long-term rate of return on the assets in the Trust set aside to pay benefits, if the plan sponsor makes regular contributions to the Trust such that the assets are not depleted at any point in the future. If the plans' actuary determines that contributions are not sufficient to keep the Trust funded, a blend of the long-term rate of return and the yield or index rate for 20-year, tax-exempt municipal bonds will be used for the periods when the Trust funds are not sufficient to cover benefit payments will be used. Based on this requirement, and with the approval of the plan sponsor, the discount rate used to measure the total OPEB liability is 6.14%.

*Trending down to 4.04% over 56 years. Applies to calendar years.

**Additional merit-based increases based on CalPERS merit salary increase tables.

Accounting Information

Draft Notes to the Financial Statements

Long-Term Expected Real Rate of Return

The long-term expected rate of return is determined using the long-term rates of return developed by the PARS Investment team and HighMark Capital Management as of June 30, 2021.

Asset Class	Target Allocation	Compound Expected Return
Equity - Large Cap Core	39.50%	6.80%
Equity - Mid Cap Core	7.50%	7.10%
Equity - Small Cap Core	10.50%	7.90%
Equity - Real Estate	2.00%	6.60%
Equity - International	10.25%	7.30%
Equity - Emerging Markets	5.25%	7.30%
Fixed Income - Short-Term Bonds	3.00%	3.30%
Fixed Income - Intermediate-Term Bonds	16.00%	3.90%
Fixed Income - High Yield	1.00%	6.10%
Cash	5.00%	2.40%
Total/Average	100.00%	
Expected Long-Term Rate of Return		6.64%
Expected Volatility		12.53%
Expected Long-Term Rate of Return, Net of Fees		6.14%

<i>Current Liability</i>	Amount
Current OPEB Liability	\$ 1,026,124
Non-Current OPEB Liability	13,460,274
Total OPEB Liability	\$ 14,486,398

Expected Average Remaining Service Lives (EARSL)

The effects on the total OPEB liability of (1) changes of economic and demographic assumptions or of other inputs and (2) differences between expected and actual experience are required to be included in OPEB expense in a systematic and rational manner over a closed period equal to the average of the expected remaining service lives of all employees that are provided with benefits through the OPEB plan (active employees and inactive employees), beginning in the current period. The expected average remaining service lives (EARSL) for the current period follows.

EARSL: 4.4 years

Accounting Information

Draft Notes to the Financial Statements

Changes in the Net OPEB Liability

	<i>Increase/(Decrease)</i>		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (c) = (a) - (b)
Balance as of Report Date June 30, 2020	\$ 16,234,172	\$ 1,999,673	\$ 14,234,499
Changes for the Year:			
Service Cost	374,830		374,830
Interest	1,001,281		1,001,281
Changes of Benefit Terms	-		-
Differences Between Expected and Actual Experience	(1,388,072)		(1,388,072)
Changes of Assumptions	(558,808)		(558,808)
Contributions			
Employer – District's Contribution		1,185,891	(1,185,891)
Employer – Implicit Subsidy		322,747	(322,747)
Net Investment Income		630,935	(630,935)
Benefit Payments	(854,258)	(854,258)	-
Implicit Subsidy Credit	(322,747)	(322,747)	-
Administrative Expenses		(13,638)	13,638
Other Miscellaneous Income/(Expense)	-	-	-
Net Changes	(1,747,774)	948,930	(2,696,704)
Balance as of Report Date June 30, 2021	\$ 14,486,398	\$ 2,948,603	\$ 11,537,795

Accounting Information

Draft Notes to the Financial Statements

Sensitivity of Liabilities to Changes in the Discount Rate and Healthcare Cost Trend Rate

Sensitivity of the total and net OPEB liability to changes in the discount rate. The total and net OPEB liability of the District, as well as what the District's total and net OPEB liability would be if they were calculated using a discount rate that is one percentage point lower (5.14%) or one percentage point higher (7.14%) follows:

	1% Decrease 5.14%	Discount Rate 6.14%	1% Increase 7.14%
Total OPEB Liability (Asset)	\$ 15,987,696	\$ 14,486,398	\$ 13,207,898
Increase (Decrease)	1,501,298		(1,278,500)
% Change	10.4%		-8.8%
Net OPEB Liability (Asset)	\$ 13,039,093	\$ 11,537,795	\$ 10,259,295
Increase (Decrease)	1,501,298		(1,278,500)
% Change	13.0%		-11.1%

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates. The healthcare trend for this valuation started at 6.50% and decreased to 4.04% over 56 years. The total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using healthcare cost trend rates that are one percentage point lower (5.50%) or one percentage point higher (7.50%) than current healthcare cost trend rates follows:

	1% Decrease 5.50%	Trend Rate 6.50%	1% Increase 7.50%
Total OPEB Liability (Asset)	\$ 13,984,253	\$ 14,486,398	\$ 15,118,183
Increase (Decrease)	(502,145)		631,785
% Change	-3.5%		4.4%
Net OPEB Liability (Asset)	\$ 11,035,650	\$ 11,537,795	\$ 12,169,580
Increase (Decrease)	(502,145)		631,785
% Change	-4.4%		5.5%

Accounting Information

Draft Notes to the Financial Statements

OPEB Expense and Deferred Outflows and Outflows of Resources Related to OPEB

For the report year ended June 30, 2021, the District recognized an OPEB expense of \$645,166. The District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Actual and Expected Experience	\$ 22,361	\$ (1,149,110)
Changes of Assumptions	-	(537,416)
Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	-	(352,348)
Contributions Subsequent to the Measurement Date	-	-
Total	\$ 22,361	\$ (2,038,874)

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Report Year Ending June 30:	Amount
2022	\$ (620,863)
2023	(582,355)
2024	(542,445)
2025	(270,850)
2026	-
Remaining	-

Basis of Valuation

Substantive Plan

A summary of the substantive plan used as the basis of the valuation follows.

General Eligibility for Benefits	
General Requirements	Retire directly from District under CCCERA.
Service Retirement:	
Safety Legacy	Age 50 and five years of service.
Safety PEPRA	Age 57 and five years of service.
General Legacy	Age 55 and five years of service.
General PEPRA	Age 67 and five years of service.
Ordinary Disability	Five years of service.
Duty Disability	Immediate eligibility.

Retiree Medical Plan Tiers	
Tier 1	Hired before April 15, 2014: <ul style="list-style-type: none"> • July 2, 2014 for Battalion Chiefs. • July 1, 2014 for unrepresented and Local 2700.
Tier 2	All others.

Benefits Tier 1	
Medical Benefit for Retirees	Monthly premium paid up to the Retiree Medical Benefit Cap.
Medical Benefit for Survivors	Same benefit as retiree.
Dental Benefit for Retirees	Monthly premium paid up to the cap.
Dental Benefit for Survivors	Survivors pay 100% of premium.

Benefits Tier 2	
Medical Benefit for Retirees	PEMHCA minimum – \$143/month for 2021 & \$149/month for 2022. Increased by CalPERS board.
Medical Benefit for Survivors	PEMHCA minimum – \$143/month for 2021 & \$149/month for 2022. Increased by CalPERS board.
Dental Benefit for Retirees	Monthly premium paid up to the cap.
Dental Benefit for Survivors	Survivors pay 100% of premium.

Retiree Medical Caps			
Unrepresented Retirees			
		<u>Medical Cap</u>	<u>Dental Cap</u>
	Single	\$ 575.55	\$ 51.20
	Single +1	1,151.10	90.12
	Family	1,496.11	136.35
Represented Retirees			
		<u>Medical Cap</u>	<u>Dental Cap</u>
	Single	458.42	46.68
	Single +1	916.82	81.00
	Family	1,191.87	116.98

Basis of Valuation

Participant Summary

Census Date: June 30, 2021
Age and service determined as of the census date.

Active Participants											
Age	Years of Service										Total
	< 1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+	
< 25	1										1
25-29	1	3									4
30-34		4	2	1							7
35-39		3	3	10	8						24
40-44	1			4	3						8
45-49		3	1		4	1					9
50-54		2	1	3	2	2					10
55-59		3									3
60-64											
65-69											
70+											
Total	3	18	7	18	17	3					66

Average Active Participant Age: 41.2

Average Years of Service: 10.0

Changes from Prior Census

Active Participants	Count
Prior Census	59
Changes	7
Current Census	66

Inactive Participants			
Age	Retiree	Spouse	Total
< 50		3	3
50-54	7	3	10
55-59	6	11	17
60-64	14	15	29
65-69	22	6	28
70-74	13	14	27
75-79	9	4	13
80-84	8	2	10
85-89	6		6
90+	6		6
Total	91	58	149

Inactive Participants	Retiree	Spouse	Total
Prior Census	90	68	158
Changes	1	(10)	(9)
Current Census	91	58	149

Average Inactive Participant Age: 68.5

Basis of Valuation

Participant Summary Charts

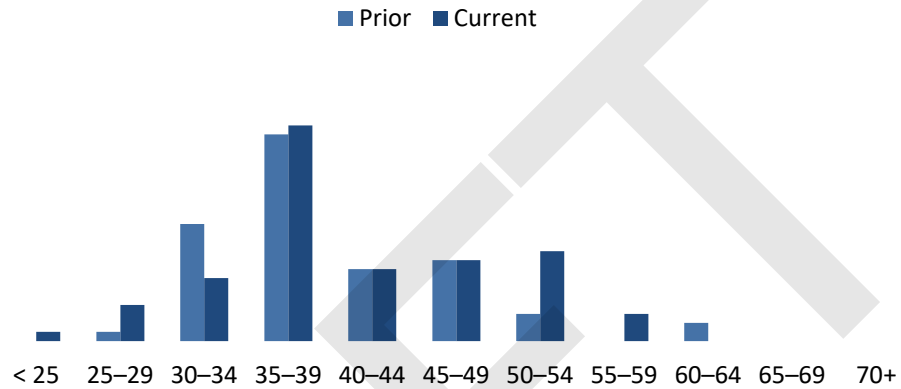
Census Date: June 30, 2021

Age and service determined as of the census date.

Average Active Participant Age

Prior Report:	39.9
Current:	41.2
Change:	1.3
% Change:	3.3%

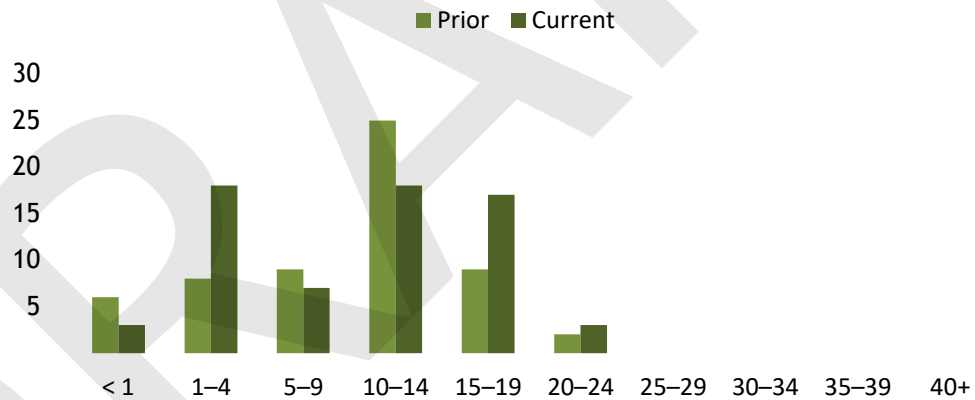
Actives by Age Bracket



Average Years of Service

Prior Report:	10.1
Current:	10.0
Change:	(0.1)
% Change:	-0.5%

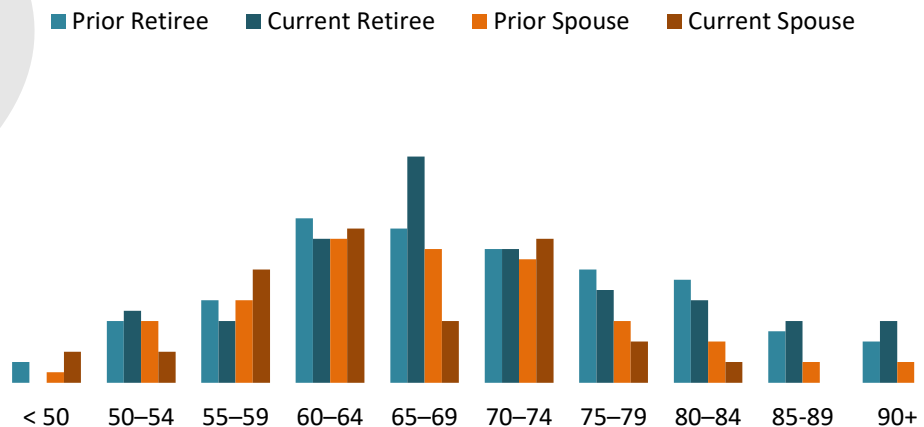
Actives by Years of Service



Average Inactive Participant Age

Prior Report:	67.0
Current:	68.5
Change:	1.5
% Change:	2.2%

Inactives by Age Bracket



Basis of Valuation

Actuarial Assumptions

A summary of the actuarial assumptions used for this valuation follows. We considered the reasonableness of each assumption independently based on its own merits, consistent with each other assumption, and the combined impact of all assumptions.

Assumption	Rates
Actuarial Cost Method	Entry-Age Normal, Level Percentage of Salary
Valuation Date	June 30, 2021
Measurement Date	June 30, 2021
Report Date	June 30, 2021
Discount Rate	<p>GASB 75 allows the use of a discount rate that is up to the expected long-term rate of return on the assets in the Trust set aside to pay benefits, if the plan sponsor makes regular contributions to the Trust such that the assets are not depleted at any point in the future. If the plans' actuary determines that contributions are not sufficient to keep the Trust funded, a blend of the long-term rate of return and the yield or index rate for 20-year, tax-exempt municipal bonds will be used for the periods when the Trust funds are not sufficient to cover benefit payments will be used. Based on this requirement, and with the approval of the plan sponsor, the discount rate used to measure the total OPEB liability is 6.14%.</p>
Post-Retirement Healthy Mortality	<p>For General Members: Headcount-Weighted RP-2014 Healthy Annuitant Mortality Table, projected generationally with the two-dimensional MP-2018 projection scale.</p> <p>For Safety Members: Headcount-Weighted RP-2014 Healthy Annuitant Mortality Table set back three years, projected generationally with the two-dimensional MP-2018 projection scale.</p>
Post Retirement Disabled Mortality	<p>For General Members: Headcount-Weighted RP-2014 Healthy Annuitant Mortality Table set forward eight years, projected generationally with the two-dimensional MP-2018 projection scale.</p> <p>For Safety Members: Headcount-Weighted RP-2014 Healthy Annuitant Mortality Table set forward three years, projected generationally with the two-dimensional MP-2018 projection scale.</p>
Pre Retirement Mortality	<p>Headcount-Weighted RP-2014 Employee Mortality Table times 75%, projected generationally with the two-dimensional MP-2018 projection scale.</p>

Basis of Valuation

Actuarial Assumptions

Assumption	Rates
Termination Rates	See appendix. Same as Segal 12/31/2015 CCCERA retirement plan valuation.
Disability	See appendix. Same as Segal 12/31/2015 CCCERA retirement plan valuation.
Retirement	See appendix. Same as Segal 12/31/2015 CCCERA retirement plan valuation.
Annual Per Capita Claims	Developed based on CalPERS premiums and CalPERS population data. Assumed

Age	Males	Females
50	\$ 13,012	\$ 13,489
55	14,719	14,193
60-64	17,130	15,893

Average Per Capita Cost for Implicit Subsidy Calculation Developed based on premiums for the District's enrollment by plan, family demographics from CalPERS plans, and risk scores (both HMO and PPO) for the CalPERS population.

Aging or Morbidity Factors Based on actual CalPERS population data.

Participant Contributions Based on service at retirement and employee group.

Salary Increases 3.000% The salary increase is used to determine the growth in the aggregate payroll. Same as Segal 12/31/2015 CCCERA valuation.

Inflation Rate 1.75%

Marital Status
 Current Retirees: Actual spouse coverage is used.
 Male future retirees: 75% assumed to be married .
 Female future retirees: 50% assumed to be married.

Spouse Gender Assumes spouse of opposite gender for current and future retirees.

Spouse Age Difference Actual spouse age is used for current retirees. Assumes males are 2-3 three years older than females.

Participation Current Retirees: Assume current elections continue until decrement.
 Future Retiree election assumptions summarized below:

Condition	Participation
Eligible for Supplemental Benefits	95%
Eligible for PEMHCA Minimum Only	50%

Basis of Valuation

Actuarial Assumptions

Assumption	Rates																																												
Weighted-Average Single Premium	2021 and 2022 premiums were used to develop weighted-average single premiums and aged-based claims for 2021-22																																												
	<table border="1"> <thead> <tr> <th>Grouping</th> <th>EE Only</th> <th>Two-Party</th> </tr> </thead> <tbody> <tr> <td>Pre-Medicare</td> <td>\$ 850.00</td> <td>\$ 1,700.00</td> </tr> <tr> <td>Medicare</td> <td>341.37</td> <td>682.74</td> </tr> </tbody> </table>	Grouping	EE Only	Two-Party	Pre-Medicare	\$ 850.00	\$ 1,700.00	Medicare	341.37	682.74																																			
Grouping	EE Only	Two-Party																																											
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	<table border="1"> <thead> <tr> <th>Calendar Year</th> <th>Pre-Medicare Trend</th> <th>Medicare Trend</th> <th>PEMHCA Trend</th> </tr> </thead> <tbody> <tr><td>2021</td><td>6.50%</td><td>5.50%</td><td>3.00%</td></tr> <tr><td>2022</td><td>6.00%</td><td>5.20%</td><td>3.00%</td></tr> <tr><td>2023</td><td>5.50%</td><td>5.20%</td><td>3.00%</td></tr> <tr><td>2024</td><td>5.45%</td><td>5.20%</td><td>3.00%</td></tr> <tr><td>2025</td><td>5.39%</td><td>5.19%</td><td>3.00%</td></tr> <tr><td>2026</td><td>5.34%</td><td>5.19%</td><td>3.00%</td></tr> <tr><td>2027</td><td>5.29%</td><td>5.19%</td><td>3.00%</td></tr> <tr><td>2028</td><td>5.23%</td><td>5.18%</td><td>3.00%</td></tr> <tr><td>2029-2076</td><td>...</td><td>...</td><td>...</td></tr> <tr><td>2077+</td><td>4.04%</td><td>4.04%</td><td>3.00%</td></tr> </tbody> </table>	Calendar Year	Pre-Medicare Trend	Medicare Trend	PEMHCA Trend	2021	6.50%	5.50%	3.00%	2022	6.00%	5.20%	3.00%	2023	5.50%	5.20%	3.00%	2024	5.45%	5.20%	3.00%	2025	5.39%	5.19%	3.00%	2026	5.34%	5.19%	3.00%	2027	5.29%	5.19%	3.00%	2028	5.23%	5.18%	3.00%	2029-2076	2077+	4.04%	4.04%	3.00%
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Benefit Cap Trend	No Change in benefit caps over time.																																												
Annual PEMHCA Amount	\$143/month for 2021 & \$149/month for 2022.																																												
PEMHCA Administrative Fee	0.25% of retiree premiums.																																												

This section includes a brief summary of GASB 75, as well as definitions of some of the key terminology used in this report.

About GASB 75

In General. In June 2015 the Governmental Accounting Standards Board released GASB 75, “Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions”. GASB 75 replaced GASB 45 for fiscal years beginning after June 15, 2017, for employers that sponsor OPEB plans. The provisions in GASB 75 are similar to the provisions of GASB 68 for pensions.

Accounting. GASB 75 requires a liability known as the Net OPEB Liability (NOL). The employer recognizes the NOL on its balance sheet. The employer also recognizes an OPEB expense in the income statement. GASB 45 recorded the Unfunded Accrued Actuarial Liability (UAAL) in the notes to the financial statement, whereas GASB 75 records the NOL, which is very similar to the UAAL with just a few technical differences, on the balance sheet.

Financial Statement Impact (Employers). One of the biggest changes to the financial statements of governmental employers that provide OPEB is the reporting of the OPEB liability on the face of the statements rather than in the footnotes. Governments that do not provide OPEB through a trust are required to recognize the entire OPEB liability in the financial statements. For governments that provide OPEB through an OPEB plan that is administered through a trust, the government’s OPEB liability is recognized net of the amount of the OPEB plan’s fiduciary net position.

Changes to the Measurement of the Total OPEB Liability. Measurement of the OPEB liability includes discounting future benefit payments for current and former employees and their beneficiaries to their present value and allocating the present value over past and future periods of the employee service (total OPEB liability), less the amount of the OPEB plan’s fiduciary net position. The calculation continues to include employee-related events, such as projected salary increases and projected years of service, if they affect the amount of OPEB payments employees will receive, as well as provisions for automatic cost-of-living adjustments (COLAs) and other automatic benefits. Additionally, ad hoc COLAs and other ad hoc benefit changes, which are made at the discretion of the government, are included in projections as well, if they routinely recur.

GASB 75 requires governments to discount projected OPEB payments to their present value. Under the new standard, governments discount the projected OPEB payments to be made in each year and the amount of plan assets (if a government administers the OPEB through a trust) available for providing those benefits to current active and inactive employees and their beneficiaries. Similar to the pension standards, the discount rate used is based on whether the plan assets are projected to be sufficient to make future payments. If the plan assets are sufficient, governments discount future payments using the long-term expected rate of return. If projected plan assets are insufficient to make all future payments to current and inactive employees and their beneficiaries, or if there are no plan assets held in trust, the discount rate is based on a high-quality 20-year tax-exempt general obligation municipal bond yield or index rate. “High-quality” is defined as being rated AA or higher (or an equivalent rating).

Cost Method. The Entry Age Normal Cost method must be used.

About GASB 75 (continued)

Factors that affect a government's OPEB liability, such as actual earnings on plan investments when the OPEB plan is administered as a trust, employee compensation changes, interest on the outstanding OPEB liability, contributions from employees and employers, and actual demographic and economic changes that are not in line with assumptions made in the actuarial calculations, are considered when determining the government's OPEB expense. A government's annual OPEB expense is calculated with consideration for factors affecting the OPEB liability within the reporting period. Several causes of changes in OPEB liability are immediately factored into the calculation of OPEB expense for the period, such as benefits earned each year, interest on the total OPEB liability, changes in benefit terms, and projected earnings on plan investments, if administered through a trust.

Governments are required to recognize deferred outflows of resources or deferred inflows of resources and then introduce into the expense calculation, systematically and rationally over the average remaining years of employment (active employees and inactive employees, including retirees), the effect on the total OPEB liability of differences between assumptions and actual experience.

Key Terminology

Actuarially Determined Contribution	A target or recommended contribution to a defined benefit OPEB plan for the reporting period, determined in conformity with Actuarial Standards of Practice based on the most recent measurement available when the contribution for the reporting period was adopted.
Actuarial Present Value of Projected Benefit Payments	Projected benefit payments discounted to reflect the expected effects of the time value (present value) of money and the probabilities of payment.
Agent Employer	An employer whose employees are provided with OPEB through an agent multiple-employer defined-benefit OPEB plan.
Closed Period	A specific number of years that is counted from one date, which declines to zero with the passage of time. For example, if the recognition period initially is five years on a closed basis, four years remain after the first year, three years after the second year, and so forth until no years remain.
Contributions	Additions to an OPEB plan's fiduciary net position for amounts from employers, non-employer contributing entities, or employees.
Dates and Periods	
• Census Date	The date of the census. It is usually the same as the Valuation Date .
• Measurement Date	The date on which assets are measured. The liabilities are rolled forward to this date from the Valuation Date , should it differ, using actuarial roll-forward techniques.
• Measurement Period	The year ending on the Measurement Date .
• Report Date	The date on which the amounts are reported in the financial statements. It is the same as the fiscal year-end. It may be up to one year ahead of the Measurement Date , with no roll-forward of liabilities or assets required.
• Reporting Period	The year ending on the Report Date . It is the same as the fiscal year.
• Valuation Date	The date on which the liabilities are valued.
Deferred Inflows and Outflows of Resources	The portion of the changes in the Net OPEB Liability that are not recognized in the current pension expense and are recognized in later periods. The changes deferred include differences between expected and actual experience, changes in assumptions, and differences between expected and actual earnings on OPEB plan investments.

Key Terminology (continued)

Defined-Benefit OPEB	OPEB for which the benefits that the employee will receive at or after separation from employment are defined by the benefit terms. The OPEB may be stated as (a) a specified dollar amount (b) an amount that is calculated based on one or more factors such as age, years of service, and compensation, or (c) a type or level of coverage such as prescription drug coverage or a percentage of health insurance premiums. OPEB that does not have all of the terms of defined contribution OPEB is classified as defined-benefit OPEB.
Discount Rate	The single rate of return that reflects the following: <ul style="list-style-type: none"> a. The long-term expected rate of return on OPEB plan investments that are expected to be used to finance the payment of benefits, to the extent that (1) the OPEB plan's fiduciary net position is projected to be sufficient to make projected benefit payments, and (2) OPEB plan assets are expected to be invested using a strategy to achieve that return. b. A yield or index rate for 20-year, tax-exempt general-obligation municipal bonds with an average rating of AA/Aa or higher (or equivalent quality on another scale), to the extent that the conditions in (a) are not met.
Fiduciary Net Position	The market value of assets as of the Measurement Date .
Implicit Subsidy	The implicit subsidy arises when an employer allows a retiree and the retiree's dependents to continue on the plans for active employees, and pay the active-employee premiums. Retirees are not paying the true cost of their benefits because they have higher costs than active employees, and therefore are partially subsidized by the active employees. Once a retiree reaches Medicare eligibility, the rates are set for Medicare retirees separately, and are set to be sufficient to cover the true costs of the Medicare retirees. Thus, there is no implicit subsidy for Medicare retirees.
Net OPEB Liability	The Total OPEB Liability minus the Fiduciary Net Position .
Normal Cost	See Service Cost .
Other Postemployment Benefits (OPEB)	Benefits (such as death benefits, life insurance, disability, and long-term care) that are paid in the period after employment and that are provided separately from a pension plan, as well as healthcare benefits paid in the period after employment, regardless of the manner in which they are provided. OPEB does not include termination benefits or termination payment for sick leave.
Projected Benefit Payments	All benefits estimated to be payable through OPEB plan to current active and inactive employees as a result of their past service and their expected future service.

Key Terminology (continued)

Service Cost	The portions of the actuarial present value of projected benefit payments that are attributed to valuation years. Also called Normal Cost .
Substantive Plan	The plan terms as understood by the employer and the plan members at the time of the valuation, including only changes to plan terms that have been made and communicated to employees.
Total OPEB Liability	The liability of employers and non-employer contributing entities to employees for benefits provided through a defined-benefit OPEB plan that is administered through a trust that meets the criteria in paragraph 4 of GASB 75.

Appendix

Decrement Tables

The valuation used the following decrement tables. For the SOA MP-2018 Improvement Scale, please go to <https://www.soa.org/resources/experience-studies/2018/mortality-improvement-scale-mp-2018/>.

Active Mortality

Miscellaneous Employees
Fire Employees

Source Table

SOA General RPH-2014 with Scale MP-2018
SOA Safety RPH-2014 with Scale MP-2018, 3-Year Set Back

Inactive Mortality

Retirement
Safety – Service Retirement
Spouse
Safety – Surviving Spouse
Retirement
Safety – Disability Retirement

SOA General RPH-2014 with Scale MP-2018
SOA Safety RPH-2014 with Scale MP-2018, 3-Year Set Back
SOA General RPH-2014 with Scale MP-2018
SOA General RPH-2014 with Scale MP-2018
SOA General RPH-2014 with Scale MP-2018, 8-Year Set Forward
SOA General RPH-2014 with Scale MP-2018, 3-Year Set Forward

Disability Rates

Tier 1 Employees
Tier A Employees
Tier D Employees

General Tier 1/4 Disability
Safety Disability
Safety Disability

Terminated Refund Rates

Miscellaneous Employees
Fire Employees

General Withdrawal
Safety Withdrawal

Salary Scale Rates

Miscellaneous Employees
Fire Employees

Salary Scale Rates_PA Misc
Salary Scale Rates_PA Fire

Service Retirement Rates

Tier 1
Tier A
Tier D

General – Enhanced
Safety – Enhanced
Safety – PEPR

Appendix

Sample Mortality and Disability Rates

Age	Pre-Retirement Male Assumptions				Pre-Retirement Female Assumptions				Pre-Retirement Male Assumptions				Pre-Retirement Female Assumptions				Public Agency Miscellaneous			
	General	General 8-Year Set Forward	Safety 3-Year Set Forward	Safety 3-Year Setback	General	General 8-Year Set Forward	Safety 3-Year Set Forward	Safety 3-Year Setback	General	General 8-Year Set Forward	Safety 3-Year Set Forward	Safety 3-Year Setback	General	General 8-Year Set Forward	Safety 3-Year Set Forward	Safety 3-Year Setback	General Tier 1/4 Disability	General Tier 3/5 Disability	Safety Disability	
	1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
10	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
15	0.00027	0.00027	0.00027	0.00027	0.00015	0.00015	0.00015	0.00015	0.00036	0.00076	0.00059	0.00036	0.00020	0.00023	0.00025	0.00020	0.00000	0.00000	0.00000	0.00000
20	0.00053	0.00053	0.00053	0.00053	0.00018	0.00018	0.00018	0.00018	0.00071	0.00063	0.00076	0.00052	0.00024	0.00024	0.00023	0.00024	0.00010	0.00010	0.00020	0.00020
25	0.00052	0.00052	0.00052	0.00052	0.00017	0.00017	0.00017	0.00017	0.00069	0.00066	0.00063	0.00077	0.00023	0.00032	0.00024	0.00024	0.00020	0.00020	0.00220	0.00220
30	0.00047	0.00047	0.00047	0.00047	0.00019	0.00019	0.00019	0.00019	0.00063	0.00083	0.00066	0.00065	0.00026	0.00049	0.00032	0.00023	0.00040	0.00030	0.00420	0.00420
35	0.00053	0.00053	0.00053	0.00053	0.00028	0.00028	0.00028	0.00028	0.00071	0.00124	0.00083	0.00064	0.00038	0.00078	0.00049	0.00029	0.00080	0.00050	0.00560	0.00560
40	0.00072	0.00072	0.00072	0.00072	0.00044	0.00044	0.00044	0.00044	0.00096	0.00204	0.00124	0.00079	0.00059	0.00123	0.00078	0.00044	0.00220	0.00080	0.00660	0.00660
45	0.00114	0.00114	0.00114	0.00114	0.00071	0.00071	0.00071	0.00071	0.00151	0.00696	0.00204	0.00113	0.00094	0.00440	0.00123	0.00071	0.00360	0.00130	0.01000	0.01000
50	0.00184	0.00184	0.00184	0.00184	0.00108	0.00108	0.00108	0.00108	0.00626	0.00858	0.00696	0.00185	0.00421	0.00580	0.00440	0.00113	0.00520	0.00160	0.02880	0.02880
55	0.00272	0.00272	0.00272	0.00272	0.00163	0.00163	0.00163	0.00163	0.00745	0.01231	0.00858	0.00675	0.00478	0.00872	0.00580	0.00429	0.00600	0.00200	0.04600	0.04600
60	0.00448	0.00448	0.00448	0.00448	0.00258	0.00258	0.00258	0.00258	0.00976	0.01905	0.01231	0.00813	0.00679	0.01357	0.00872	0.00540	0.00600	0.00280	0.05000	0.05000
65	0.00837	0.00837	0.00837	0.00837	0.00405	0.00405	0.00405	0.00405	0.01459	0.03031	0.01905	0.01135	0.01036	0.02184	0.01357	0.00802	0.00600	0.00320	0.05000	0.05000
70	0.01441	0.01441	0.01441	0.01441	0.00669	0.00669	0.00669	0.00669	0.02288	0.04916	0.03031	0.01740	0.01638	0.03539	0.02184	0.01237	0.00600	0.00320	0.05000	0.05000
75	0.02398	0.02398	0.02398	0.02398	0.01087	0.01087	0.01087	0.01087	0.03670	0.08138	0.04916	0.02758	0.02646	0.05964	0.03539	0.01984	0.00600	0.00320	0.05000	0.05000
80	0.03899	0.03899	0.03899	0.03899	0.01781	0.01781	0.01781	0.01781	0.05999	0.13594	0.08138	0.04456	0.04330	0.10435	0.05964	0.03208	0.00600	0.00320	0.05000	0.05000
85	0.07500	0.07500	0.07500	0.07500	0.05589	0.05589	0.05589	0.05589	0.10000	0.21607	0.13594	0.07346	0.07453	0.17519	0.10435	0.05347	0.00600	0.00320	0.05000	0.05000
90	0.12463	0.12463	0.12463	0.12463	0.09742	0.09742	0.09742	0.09742	0.16617	0.30474	0.21607	0.12279	0.12989	0.26273	0.17519	0.09335	0.00600	0.00320	0.05000	0.05000
95	0.18685	0.18685	0.18685	0.18685	0.15598	0.15598	0.15598	0.15598	0.24914	0.40319	0.30474	0.19935	0.20797	0.36221	0.26273	0.15946	0.00600	0.00320	0.05000	0.05000
100	0.25827	0.25827	0.25827	0.25827	0.22662	0.22662	0.22662	0.22662	0.34436	0.48497	0.40319	0.28563	0.30216	0.45146	0.36221	0.24381	0.00600	0.00320	0.05000	0.05000
105	0.32918	0.32918	0.32918	0.32918	0.30024	0.30024	0.30024	0.30024	0.43890	0.50619	0.48497	0.38406	0.40032	0.50736	0.45146	0.34237	0.00600	0.00320	0.05000	0.05000
110	0.38233	0.38233	0.38233	0.38233	0.36009	0.36009	0.36009	0.36009	0.50977	0.50000	0.50619	0.47081	0.48012	0.50000	0.50736	0.43539	0.00600	0.00320	0.05000	0.05000
115	0.37500	0.37500	0.37500	0.37500	0.37500	0.37500	0.37500	0.37500	0.50000	1.00000	0.50000	0.50930	0.50000	1.00000	0.50000	0.50397	0.00600	0.00320	0.05000	0.05000
120	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	0.00600	0.00320	0.05000	0.05000

Note: Pre-Retirement and Post-Retirement mortality rates include 20 years of projected on-going mortality improvement using a 2006 Base Year & the Scale MP-2018 published by the Society of Actuaries.

Appendix

Sample Termination Rates

Service	Safety Withdrawal	General Withdrawal
0	0.130	0.135
1	0.080	0.093
2	0.070	0.090
3	0.055	0.060
4	0.038	0.045
5	0.033	0.043
6	0.030	0.038
7	0.028	0.035
8	0.025	0.033
9	0.023	0.030
10	0.020	0.028
11	0.019	0.025
12	0.018	0.024
13	0.017	0.023
14	0.016	0.022
15	0.015	0.021
16	0.014	0.020
17	0.013	0.020
18	0.012	0.020
19	0.011	0.018
20	0.010	0.015

When a member is eligible to retire, the termination with vested benefits probability is set to zero

Appendix

Sample Salary Scale Rates

Service	Entry Ages										Public Agency Miscellaneous			
	15	20	25	30	35	40	45	50	55	60	65	70	75	79
0	0.1220	0.1220	0.1220	0.1160	0.1090	0.1020	0.0950	0.0950	0.0950	0.0950	0.0950	0.0950	0.0950	0.0950
5	0.0640	0.0640	0.0640	0.0600	0.0550	0.0520	0.0480	0.0480	0.0480	0.0480	0.0480	0.0480	0.0480	0.0480
10	0.0460	0.0460	0.0460	0.0430	0.0410	0.0390	0.0370	0.0370	0.0370	0.0370	0.0370	0.0370	0.0370	0.0370
15	0.0420	0.0420	0.0420	0.0400	0.0380	0.0360	0.0340	0.0340	0.0340	0.0340	0.0340	0.0340	0.0340	0.0340
20	0.0390	0.0390	0.0390	0.0380	0.0360	0.0340	0.0330	0.0330	0.0330	0.0330	0.0330	0.0330	0.0330	0.0330
25	0.0370	0.0370	0.0370	0.0360	0.0340	0.0330	0.0310	0.0310	0.0310	0.0310	0.0310	0.0310	0.0310	0.0310
30	0.0350	0.0350	0.0350	0.0340	0.0330	0.0320	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300
35	0.0350	0.0350	0.0350	0.0340	0.0330	0.0320	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300
40	0.0350	0.0350	0.0350	0.0340	0.0330	0.0320	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300
45	0.0350	0.0350	0.0350	0.0340	0.0330	0.0320	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300
50	0.0350	0.0350	0.0350	0.0340	0.0330	0.0320	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300

Service	Entry Ages										Public Agency Fire			
	15	20	25	30	35	40	45	50	55	60	65	70	75	79
0	0.17000	0.17000	0.17000	0.17000	0.17000	0.17000	0.17000	0.17000	0.17000	0.17000	0.1700	0.1700	0.1700	0.1700
5	0.03723	0.03723	0.03723	0.03723	0.03723	0.03723	0.03723	0.03723	0.03723	0.03723	0.0372	0.0372	0.0372	0.0372
10	0.01647	0.01647	0.01647	0.01647	0.01647	0.01647	0.01647	0.01647	0.01647	0.01647	0.0165	0.0165	0.0165	0.0165
15	0.01443	0.01443	0.01443	0.01443	0.01443	0.01443	0.01443	0.01443	0.01443	0.01443	0.0144	0.0144	0.0144	0.0144
20	0.01265	0.01265	0.01265	0.01265	0.01265	0.01265	0.01265	0.01265	0.01265	0.01265	0.0127	0.0127	0.0127	0.0127
25	0.01109	0.01109	0.01109	0.01109	0.01109	0.01109	0.01109	0.01109	0.01109	0.01109	0.0111	0.0111	0.0111	0.0111
30	0.00971	0.00971	0.00971	0.00971	0.00971	0.00971	0.00971	0.00971	0.00971	0.00971	0.0097	0.0097	0.0097	0.0097
35	0.00971	0.00971	0.00971	0.00971	0.00971	0.00971	0.00971	0.00971	0.00971	0.00971	0.0097	0.0097	0.0097	0.0097
40	0.00971	0.00971	0.00971	0.00971	0.00971	0.00971	0.00971	0.00971	0.00971	0.00971	0.0097	0.0097	0.0097	0.0097
45	0.00971	0.00971	0.00971	0.00971	0.00971	0.00971	0.00971	0.00971	0.00971	0.00971	0.0097	0.0097	0.0097	0.0097
50	0.00971	0.00971	0.00971	0.00971	0.00971	0.00971	0.00971	0.00971	0.00971	0.00971	0.0097	0.0097	0.0097	0.0097

Appendix

Matrix of Sample Service Retirement Assumption Rates

Service	Attained Ages				General – Tier 1 – Enhanced		
	50	55	60	65	70	75	79
0	0.0500	0.2000	0.2800	0.3500	0.5000	1.0000	1.0000
5	0.0500	0.2000	0.2800	0.3500	0.5000	1.0000	1.0000
10	0.0500	0.2000	0.2800	0.3500	0.5000	1.0000	1.0000
15	0.0500	0.2000	0.2800	0.3500	0.5000	1.0000	1.0000
20	0.0500	0.2000	0.2800	0.3500	0.5000	1.0000	1.0000
25	0.0500	0.2000	0.2800	0.3500	0.5000	1.0000	1.0000
30	0.0500	0.2000	0.2800	0.3500	0.5000	1.0000	1.0000
35	0.0500	0.2000	0.2800	0.3500	0.5000	1.0000	1.0000
40	0.0500	0.2000	0.2800	0.3500	0.5000	1.0000	1.0000
45	0.0500	0.2000	0.2800	0.3500	0.5000	1.0000	1.0000
50	0.0500	0.2000	0.2800	0.3500	0.5000	1.0000	1.0000

Service	Attained Ages				Safety – PEPR – Tier D & E		
	50	55	60	65	70	75	79
0	0.0000	0.0000	0.0600	0.1800	0.3000	1.0000	1.0000
5	0.0000	0.0000	0.0600	0.1800	0.3000	1.0000	1.0000
10	0.0000	0.0000	0.0600	0.1800	0.3000	1.0000	1.0000
15	0.0000	0.0000	0.0600	0.1800	0.3000	1.0000	1.0000
20	0.0000	0.0000	0.0600	0.1800	0.3000	1.0000	1.0000
25	0.0000	0.0000	0.0600	0.1800	0.3000	1.0000	1.0000
30	0.0000	0.0000	0.0600	0.1800	0.3000	1.0000	1.0000
35	0.0000	0.0000	0.0600	0.1800	0.3000	1.0000	1.0000
40	0.0000	0.0000	0.0600	0.1800	0.3000	1.0000	1.0000
45	0.0000	0.0000	0.0600	0.1800	0.3000	1.0000	1.0000
50	0.0000	0.0000	0.0600	0.1800	0.3000	1.0000	1.0000

Service	Attained Ages				Safety Tier A Enhanced		
	50	55	60	65	70	75	79
0	0.0000	0.2500	0.2500	0.3500	0.5000	1.0000	1.0000
5	0.0000	0.2500	0.2500	0.3500	0.5000	1.0000	1.0000
10	0.0000	0.2500	0.2500	0.3500	0.5000	1.0000	1.0000
15	0.0000	0.2500	0.2500	0.3500	0.5000	1.0000	1.0000
20	0.0000	0.2500	0.2500	0.3500	0.5000	1.0000	1.0000
25	0.0000	0.2500	0.2500	0.3500	0.5000	1.0000	1.0000
30	0.0000	0.2500	0.2500	0.3500	0.5000	1.0000	1.0000
35	0.0000	0.2500	0.2500	0.3500	0.5000	1.0000	1.0000
40	0.0000	0.2500	0.2500	0.3500	0.5000	1.0000	1.0000
45	0.0000	0.2500	0.2500	0.3500	0.5000	1.0000	1.0000
50	0.0000	0.2500	0.2500	0.3500	0.5000	1.0000	1.0000



Moraga-Orinda Fire District

OPEB Funding Policy

Purpose:

In order to assure that the District's Other Post-Employment Benefits (OPEB) program is financially sustainable, the District should accumulate adequate resources in a systematic and disciplined manner over the active service life of benefitting employees. The OPEB Funding Policy documents the method the District will use to determine its actuarially determined contributions to fund the long-term cost of benefits to District employees and retirees.

Policy:

OPEB Actuarially Determined Contribution (ADC)

The District will engage an actuary to complete an actuarial valuation and determine the District's ADC on an annual basis. The actuary will calculate the ADC to include the normal cost for current service and amortization of the unfunded liability. The ADC will be calculated using a discount rate of 6.2514%. The normal cost will be calculated using the entry age normal cost method. Asset gains or losses will be recognized over five years so as to reduce the effects of market volatility and stabilize contributions. The unfunded liability will be amortized over a 20-year closed period beginning with the first amortization in the fiscal year ending June 30, 2018.

The District will review the actuarial valuations to validate the completeness and accuracy of the employee census data and the reasonableness of the actuarial assumptions. Actuarial assumptions are subject to revision as actual results are compared to past expectations and new estimates are made about the future.

Funding the ADC

The District will appropriate the full ADC in the annual budget. This will include the full contribution to the District's OPEB trust account and the actual health benefit costs of OPEB for retirees.

Transparency and Reporting

Funding of the District's OPEB should be transparent to all parties including the public, District employees and retirees. In order to achieve this transparency, the following information shall be available:

- The actuarial valuation shall be made available
- The Comprehensive Annual Financial Report (~~CAFR~~) shall be made available and published on the District's website. The [CAFR Comprehensive Annual Financial Report](#) includes information on the District's OPEB plan, contributions to the OPEB trust, and the funded status of the plan.
- The annual operating budget shall include appropriations for contributions to the OPEB trust and actual health benefit costs of OPEB for retirees.
- The fiscal year annual OPEB trust account statement showing investment return and annual account activity shall be made available on the Consent Calendar in the Board meeting packet.

Review of OPEB Funding Policy

Funding OPEB requires a long-term plan. The District will review this policy on an annual basis when the actuarial valuation is prepared to determine if changes to this policy are necessary to ensure adequate resources are being accumulated to fund OPEB benefits.



Moraga-Orinda Fire District

TO: Board of Directors

FROM: David Winnacker, Fire Chief
Gloriann Sasser, Administrative Services Director

DATE: October 20, 2021

SUBJECT: Item 8.3 – Quarter Four Year End Financial Update and Budget Review FY2021

Background

Due to the economic uncertainties caused by the COVID-19 pandemic, staff will provide quarterly financial updates and budget reviews during FY2021. Current financial reports for the period July 1, 2020 through June 30, 2021 are attached (Attachment A). The financial reports contain updated revenue and expenditures for the completed fiscal year.

During this unprecedented time, the Government Finance Officers' Association recommends local governments maintain budget flexibility by budgeting revenues conservatively low and budgeting expenditures conservatively high. The original Budget adopted in June 2020 was prepared based on this recommendation and reflected a General Fund deficit of \$1.5M. The Budget included appropriations for a contribution to the OPEB trust account of \$475K and to the pension rate stabilization trust in the amount of \$1.56M. The mid-year budget review process was completed in February 2021. The Budget was amended during the mid-year budget review to reflect a General Fund amended budget deficit of \$440K. Increases in revenue, expenditure budget savings and the transfer of the administrative fee from the North Orinda Emergency Fuel Break fund have resulted in a fiscal year end General Fund surplus of \$2.7M.

Present Situation through Quarter Four - General Fund Revenue

Total General Fund revenue for FY2021 exceeded amended budget by \$1.5M (original budget adopted in June 2020 by \$4.6M). The revenue in excess of budget is primarily due to the following:

- Board approved transfer of fund balance from the North Orinda Emergency Fuel Break administrative fee \$447K
- Strike team cost recovery revenue \$372K
- Ambulance services revenue \$315K
- Property tax revenue \$248K or 1% of total property tax revenue

The District's most important revenue source is property tax revenue. The District budgeted property tax revenue of \$23.2M. The District received \$23.4M.

Ambulance service revenue exceeded budget by \$315K. At the start of the fiscal year there was significant uncertainty in this revenue category. At the beginning of COVID the District experienced a 60% reduction in ambulance transports. As a result, ambulance revenue was conservatively budgeted at \$526K. The budget was amended to \$965K. Actual revenue was \$1.3M. This is \$73K or 5.4% less than the amount received in the prior year (\$1.4M) and 26.9% less than the amount received in FY2019 (\$1.8M.) Ambulance transports have rebounded from the beginning of COVID but are still less than recent years:

Ambulance Transports	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	Total
FY2021	110	117	118	119	108	135	133	123	155	130	129	131	1,508
FY2020	144	152	141	148	145	175	160	143	131	77	97	131	1,644
FY2019	139	163	145	184	144	162	150	145	170	155	148	127	1,832
FY2018	117	130	129	149	128	157	174	150	180	153	161	120	1,748

Charges for fire prevention services/plan reviews exceeded budget \$133K primarily due to plan review fees. In July and August 2020 a developer paid for plan reviews for 34 new homes in Wilder, resulting in meeting the budgeted revenue in the first quarter.

Strike team cost recovery revenue exceeded budget \$372K primarily due to personnel assigned to the Office of Emergency Services for COVID-19 support during the fourth quarter.

Present Situation through Quarter Four – General Fund Expenditures

Total District General Fund expenditures for FY2021 are less than the amended budget by \$1.7M. This is primarily due to salaries and benefits expenditures less than budget (\$1.4M). Notable General Fund expenditures are as follows:

- Permanent salaries were less than budget \$374K due to position vacancies
- Strike team overtime was less than budget \$469K
- The OPEB contribution was less than budget \$144K because the OPEB contribution was based on the most recent actuarial valuation which was less than the budgeted amount.
- Operating expenses were less than budget \$242K. This is primarily because the amounts spent for COVID contingency and Fire Chief contingency were less than budget \$163K.

The General Fund surplus is \$2,667,947.

COVID Costs

The FY2021 budget included \$150K for COVID expenditures and the District spent \$36K. COVID costs included:

- Protective clothing - \$6,555
- Ambulance partition doors - \$874
- COVID testing - \$375
- Professional cleaning of Station 45 and Administration building following COVID exposure - \$2,840
- Gowns, masks, hand sanitizer, disinfectant and other COVID supplies - \$4,874
- Protector cases for emergency medical supplies - \$701
- Laptops and printers for administration employees required to work at home - \$3,165
- Air filter for Administration building - \$800

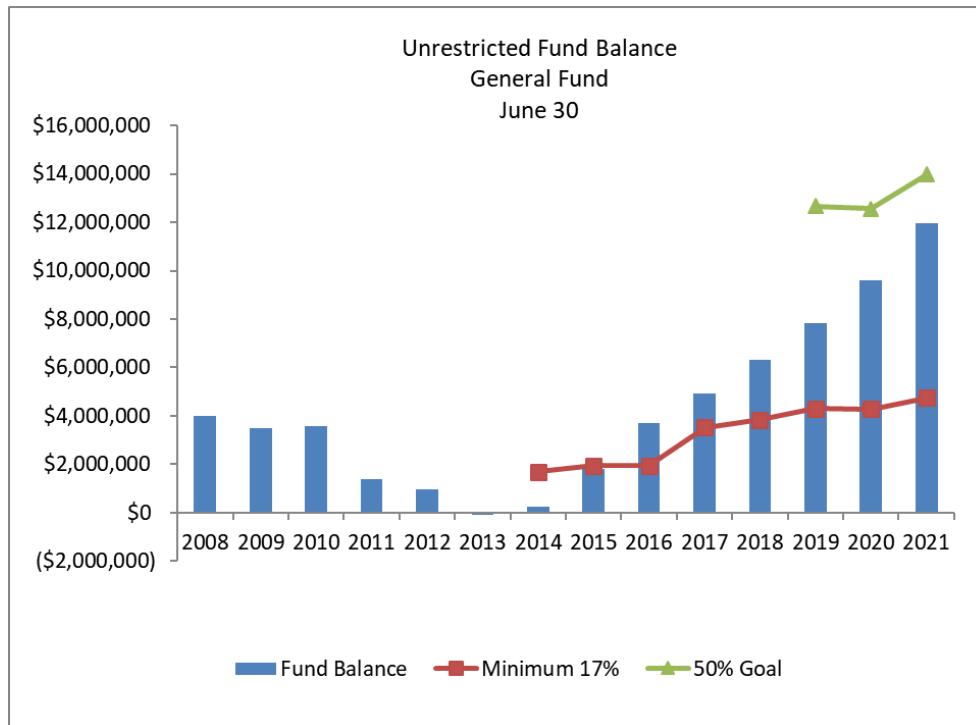
Leave Usage

Leave usage for the fiscal year compared to prior fiscal years is as follows:

	Hours Used			2021 Percentage Increase (Decrease) Above	
	FY2021	FY2020	FY2019	FY2020	FY2019
	Sick Leave	11,900	6,932	6,550	72%
Vacation	12,180	8,781	10,277	39%	19%
Other	672	106	1,515	533%	-56%
Total	24,752	15,819	18,342	56%	35%

Fund Balance Policy

The District’s fund balance policy states the District will maintain a minimum fund balance of unrestricted fund balance in the General Fund of at least 17% of budgeted General Fund revenue at fiscal year-end with a long-term goal of achieving a 50% year-end General Fund balance. General Fund balance at June 30, 2021 was 42.8% of budgeted General Fund revenue, which exceeds the minimum but is less than goal.



Present Situation through Quarter Four – Capital Projects Fund Expenditures

The Capital Projects Fund ended the fiscal year with a surplus of \$580K. Fire flow tax revenue has been received and exceeded budget \$5K. The District received a state grant of \$300K to install solar at Stations 42, 43 and 44 which will be spent in FY2022. Two planned capital projects were deferred during the FY2021 budget process: Station 41/Administration remodel (\$1M) and Station 45 remodel architect (\$500K.)

Present Situation through Quarter Four - Debt Service Fund Revenue and Expenditures

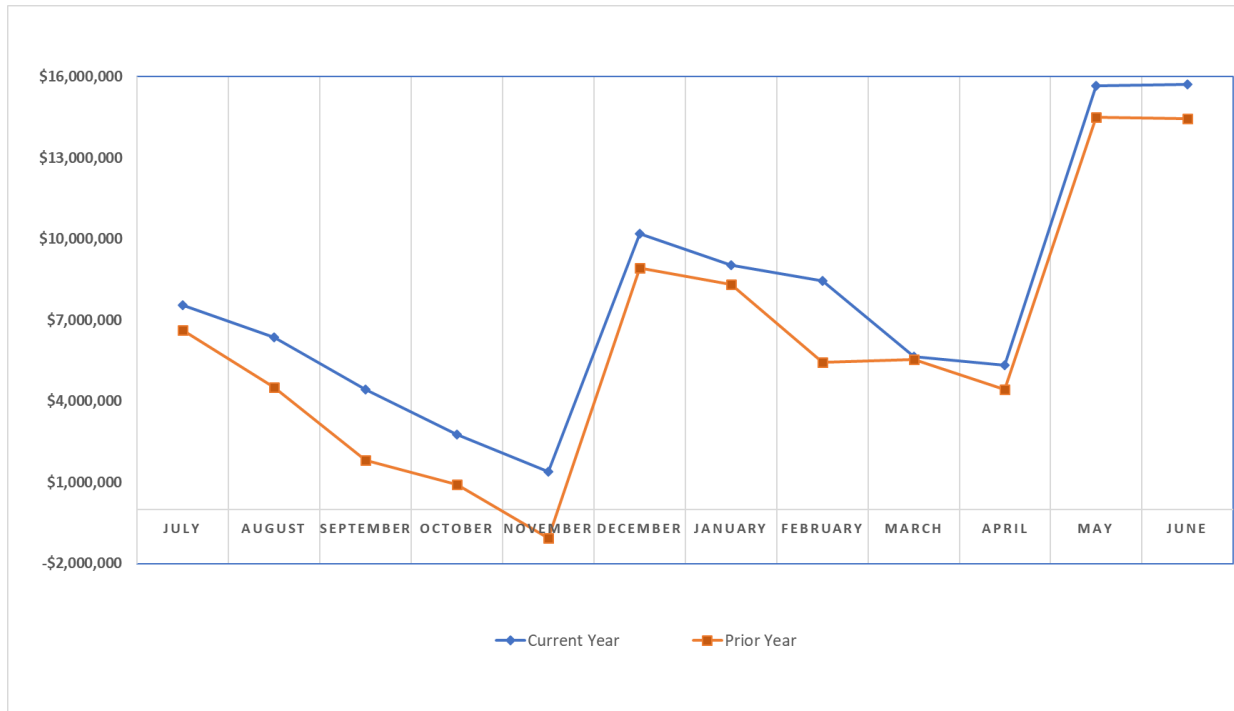
The Debt Service Fund ended the fiscal year with actual results meeting budget with a surplus of \$260K.

Present Situation through Quarter Four– North Orinda Emergency Fuel Break Fund Revenue and Expenditures

The District contracted with the State of California to build a fuel break in North Orinda in the amount of \$4,250,000. The project is complete and the District has received payment-in-full from the State of California in the amount of \$4,250,000. The contract provisions included an administrative fee of 12% paid to the District. The administrative fee has been received and resulted in fund balance in the North Orinda Emergency Fuel Break Fund in the amount of \$446,887. Per Board direction, the fund balance was transferred to the General Fund and the North Orinda Emergency Fuel Break Fund was closed effective June 30, 2021.

Cash Flow Analysis

The District began the fiscal year July 1, 2020 with \$14.4M in cash and investments and ended the fiscal year with \$15.7M on June 30, 2021. The District utilized the Teeter Plan in early December for \$400K. As of June 30, 2021, the balance outstanding from the State for strike team activity was \$950K.



Recommended Action

Staff recommends no action at this time.

Attachments

Attachment A – Statement of Revenues and Expenditures

Moraga-Orinda Fire District
General Fund
Statement of Revenues and Expenditures
July 1, 2020 through June 30, 2021

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual FY 2021</u>	<u>Variance With Amended Budget</u>
Revenue				
Taxes				
Property Tax-Current Secured	22,080,300	\$22,084,673	\$22,104,076	\$19,403
Property Tax-Supplemental	300,000	300,000	434,060	134,060
Property Tax-Unitary	200,000	232,159	232,159	0
Property Tax-Curr Unsecured	625,000	665,000	697,744	32,744
Prop Tax- Prior Secured	(50,000)	(50,000)	(27,344)	22,656
Prop Tax-Prior Supplement	(40,000)	(40,000)	(21,101)	18,899
Prop Tax Prior Unsecured	<u>(10,000)</u>	<u>(10,000)</u>	<u>10,684</u>	<u>20,684</u>
Total Property Taxes	<u>23,105,300</u>	<u>23,181,832</u>	<u>23,430,278</u>	<u>248,446</u>
Investment Earnings	<u>35,000</u>	<u>35,000</u>	<u>28,560</u>	<u>(6,440)</u>
Intergovernmental Revenue				
Homeowners Relief Tax	149,000	149,000	149,337	337
Misc. State Aid	0	50,000	50,000	
State Mandated Costs Reimbursement	0	11,171	11,171	0
Federal Grants - SAFER	200,000	233,705	182,485	(51,220)
Other/In Lieu of Taxes	900	978	978	0
Measure H-Emerg Med Ser Subsid	<u>85,514</u>	<u>85,248</u>	<u>85,248</u>	<u>0</u>
Total Intergovernmental Revenue	<u>435,414</u>	<u>530,102</u>	<u>479,219</u>	<u>(50,883)</u>
Charges for Service				
Permits	500	4,000	5,467	1,467
Plan Review	50,000	150,000	272,155	122,155
Inspection Fees	2,000	2,000	11,047	9,047
Weed Abatement Charges	20,000	52,549	52,549	0
Reports/ Photocopies	350	650	839	189
Other Charges for Service	<u>1,000</u>	<u>1,000</u>	<u>1,014</u>	<u>14</u>
Total Charges for Service	<u>73,850</u>	<u>210,199</u>	<u>343,071</u>	<u>132,872</u>
Charges for Service-Ambulance				
Ambulance Service Fees	600,000	1,100,000	1,322,649	222,649
Ambulance Write Offs	(100,000)	(100,000)	(18,390)	81,610
Ambulance Collection Recovery	1,000	5,000	8,701	3,701
Ground Emergency Medical	<u>25,000</u>	<u>(40,000)</u>	<u>(32,518)</u>	<u>7,482</u>
Total Ambulance	<u>526,000</u>	<u>965,000</u>	<u>1,280,442</u>	<u>315,442</u>
Other Revenue				
Strike Team Cost Recovery	600,000	3,000,000	3,372,112	372,112
Other Revenue & Financing Sources	18,000	18,000	18,000	0
Other Revenue-Misc.	1,000	3,000	4,876	1,876
Misc Rebates & Refunds	1,000	3,000	3,413	413
Sale of Surplus Property	500	1,800	3,456	1,656
Transfers In From Fuel Break	<u>0</u>	<u>237</u>	<u>447,124</u>	<u>446,887</u>
Total Other Revenue	<u>620,500</u>	<u>3,026,037</u>	<u>3,848,981</u>	<u>822,944</u>
Total Revenue	<u>24,796,064</u>	<u>27,948,170</u>	<u>29,410,551</u>	<u>1,462,381</u>

Moraga-Orinda Fire District
General Fund
Statement of Revenues and Expenditures
July 1, 2020 through June 30, 2021

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual FY 2021</u>	<u>Variance With Amended Budget</u>
Expenditures				
Salaries & Benefits				
Permanent Salaries	10,323,118	10,100,000	9,726,289	373,711
Temporary Salaries	97,637	97,637	87,674	9,963
Overtime	1,031,328	1,850,000	1,922,002	(72,002)
Deferred Compensation	22,100	22,500	20,512	1,988
Overtime - Strike Team	515,000	2,000,000	1,530,636	469,364
Contract Services	70,000	135,000	150,695	(15,695)
Worker's Compensation	(80,000)	(80,000)	(94,470)	14,470
Payroll Taxes -FICA,SUI	181,086	210,000	194,369	15,631
Payroll Processing Fees	22,000	22,000	17,666	4,334
Retirement Contributions	5,704,391	5,500,000	5,278,641	221,359
Health Insurance	1,466,892	1,435,000	1,379,562	55,438
Employee's-Health Insurance	(136,956)	(185,000)	(189,823)	4,823
Retiree Health Insurance	1,275,000	1,215,000	1,188,027	26,973
Retiree-Health Insurance	(350,000)	(325,000)	(333,769)	8,769
Unemployment Insurance	11,000	11,000	1,696	9,304
Retiree-Health OPEB	475,482	475,482	331,633	143,849
Vision Insurance	20,976	20,976	17,711	3,265
Pension Rate Stabilization	1,562,792	1,562,792	1,562,792	0
Workers' Compensation	<u>1,386,576</u>	<u>1,386,576</u>	<u>1,257,432</u>	<u>129,144</u>
Total Salaries & Benefits	<u>23,598,422</u>	<u>25,453,963</u>	<u>24,049,275</u>	<u>1,404,688</u>
Operating Expense				
Office Supplies	8,400	8,400	9,460	(1,060)
Postage	3,000	3,000	3,173	(173)
Books & Periodicals	2,460	2,460	1,083	1,377
Printer Ink Cartridges	2,500	2,500	2,936	(436)
Telephone/Communication	47,200	47,200	64,308	(17,108)
Dispatch/Comm Center Services	188,700	188,700	198,508	(9,808)
Utilities- Sewer	5,000	5,000	3,828	1,172
Utilities-Garbage	14,150	14,150	16,613	(2,463)
Utilities-PG&E	69,900	69,900	79,546	(9,646)
Utilities-Water	21,100	21,100	22,641	(1,541)
Utilities-Medical Waste	2,200	2,200	2,351	(151)
Small Tools & Instruments	8,000	8,000	10,723	(2,723)
Minor Equipment/Furniture	1,500	1,500	327	1,173
Computer Equipment & Supplies	2,000	2,000	1,378	622
Gas Power Chain Saw/Other	6,800	6,800	5,500	1,300
Fire Trail Grading	25,000	25,000	4,727	20,273
Fire Fighting Equipment &	7,000	7,000	8,416	(1,416)
Fire Fighting Equipment-Hoses &	6,000	6,000	771	5,229
Fire Fighting Equipment-Class A	15,000	15,000	7,786	7,214

Moraga-Orinda Fire District
General Fund
Statement of Revenues and Expenditures
July 1, 2020 through June 30, 2021

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual FY 2021</u>	<u>Variance With Amended Budget</u>
Medical & Lab Supplies	115,000	115,000	119,782	(4,782)
Food Supplies	5,500	5,500	1,278	4,222
Safety Clothing & Personal	95,000	95,000	70,812	24,188
Household Expense	17,000	17,000	13,366	3,634
Household Expense-Linen	6,440	6,440	7,128	(688)
Public & Legal Notices	10,000	10,000	8,424	1,576
Dues, Memberships &	8,150	8,150	10,696	(2,546)
EMT/Paramedic Licensure Fees	4,000	4,000	3,904	96
Rent & Leases (Equipment)	30,500	30,500	26,562	3,938
Computer Software &	76,600	76,600	63,267	13,333
Website Development & Mtc	6,800	6,800	4,800	2,000
EPA ID# Verification Fee	150	150	0	150
CCC HazMat Plan (CUPA)	3,000	3,615	3,615	0
BAAQMD & Environmental	900	900	389	511
Air Monitor Maintenance &	1,300	1,826	1,826	0
Maintenance -- Equipment	51,000	71,000	67,251	3,749
Central Garage Repairs	180,000	280,000	331,624	(51,624)
Central Garage Gasoline & Oil	65,000	65,000	71,165	(6,165)
Central Garage Tires	10,000	10,000	2,295	7,705
Service/Repair Fuel System	2,500	2,500	2,645	(145)
Aerial Ladder & Pump Testing	1,000	1,000	0	1,000
Smog Inspections	500	500	360	140
Air Compressor Quarterly	6,000	6,000	1,571	4,429
Hydro Test SCBA & Oxy Cylinder	2,500	2,500	1,692	808
Tank Testing	1,120	1,120	0	1,120
Maintenance -- Building	91,000	91,000	63,511	27,489
Maintenance -- Grounds	12,400	12,400	13,632	(1,232)
Meetings & Travel Expenses	1,500	1,500	123	1,377
Employee Assistance Program	9,800	9,800	9,800	0
Medical - Pre-Emp Processing	30,000	30,000	17,579	12,421
Ambulance Billing	60,000	60,000	56,366	3,634
Outside Attorney Fees	150,000	200,000	261,994	(61,994)
CCC County Tax Administration	196,900	196,900	207,500	(10,600)
Professional Services	37,000	32,000	30,982	1,018
Prof - Labor Negotiator	75,000	75,000	37,303	37,697
Prof Services - Technology	205,452	205,452	161,597	43,855
Prof Services - Pre-Employment	5,000	5,000	9,130	(4,130)
Prof Services - Promotional	2,000	2,000	2,061	(61)
Exterior Hazard Removal	25,000	75,000	78,490	(3,490)
Professional Services-Prop Tax	7,350	7,350	7,200	150
Professional Services	14,000	14,000	0	14,000
Testing Materials & Training	20,000	20,000	5,703	14,297

Moraga-Orinda Fire District
General Fund
Statement of Revenues and Expenditures
July 1, 2020 through June 30, 2021

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual FY 2021</u>	<u>Variance With Amended Budget</u>
Career Development Classes	25,000	25,000	9,681	15,319
Training & Education Classes-	10,000	10,000	10,794	(794)
District Sponsored Training-	20,000	20,000	5,796	14,204
Election Expense	20,000	20,000	11,880	8,120
Recruiting Costs	15,000	0	0	0
Strike Team Supplies	6,900	50,000	60,158	(10,158)
Community Emergency	8,000	8,000	3,751	4,249
Exercise Supplies/Maint.	4,000	4,000	2,210	1,790
Recognition Supplies	2,450	2,450	786	1,664
Other Special Departmental Exp	160,900	160,900	147,770	13,130
Public Education Supplies	1,000	1,000	274	726
LAFCO	18,000	14,774	14,774	0
Emergency Preparedness	10,000	10,000	10,980	(980)
Misc. Services & Supplies	28,300	3,300	7,790	(4,490)
Fire Chief Contingency	250,000	250,000	86,664	163,336
Property & Liability Insurance	57,000	57,646	95,078	(37,432)
Total Operating Expense	<u>2,714,822</u>	<u>2,931,483</u>	<u>2,689,884</u>	<u>241,599</u>
Bank Fees	3,000	3,000	3,194	194
County Tax Collection Fees	300	300	251	(49)
Total Other Expense	<u>3,300</u>	<u>3,300</u>	<u>3,445</u>	<u>145</u>
Total Expenditures	<u>26,316,544</u>	<u>28,388,746</u>	<u>26,742,604</u>	<u>1,646,142</u>
Excess of Revenues Over Exp	<u>(\$1,520,480)</u>	<u>(\$440,576)</u>	2,667,947	<u>\$3,108,523</u>
Fund Balance Unassigned July 1, 2020			9,618,061	
Prepaid retirement to CCCERA			<u>(321,358)</u>	
Fund Balance Unassigned June 30, 2021			<u>\$11,964,650</u>	

Moraga-Orinda Fire District
Capital Projects Fund
Statement of Revenues and Expenditures
July 1, 2020 through June 30, 2021

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual FY 2021</u>	<u>Variance With Amended Budget</u>
Revenue				
Fire Flow Tax	\$1,088,000	\$1,088,000	\$1,093,247	\$5,247
Investment Earnings	10,000	10,000	7,554	(2,446)
State Grants		300,000	300,000	0
Federal Grants		300,000	135,000	(165,000)
Impact Mitigation Fees			68,000	68,000
Sale of Surplus Property			6,796	6,796
Other Revenue		<u>53,258</u>	<u>53,258</u>	<u>0</u>
Total Revenue	<u>1,098,000</u>	<u>1,751,258</u>	<u>1,663,855</u>	<u>(87,403)</u>
Expenditures				
Bank Fees	200	200	149	51
Fire Flow Tax Collection Fees	14,000	14,000	11,582	2,418
Apparatus/Vehicles		73,850	13,578	60,272
Software		300,000	135,000	165,000
Station Improvements		<u>300,000</u>	<u>500</u>	<u>299,500</u>
Total Expenditures	<u>14,200</u>	<u>688,050</u>	<u>160,809</u>	<u>527,241</u>
Transfers Out to Debt Service	<u>(922,948)</u>	<u>(922,948)</u>	<u>(922,814)</u>	<u>(134)</u>
Expenditures Over Revenue	<u>\$160,852</u>	<u>\$140,260</u>	580,232	<u>(\$614,644)</u>
Fund Balance July 1, 2020			<u>4,342,930</u>	
Fund Balance June 30, 2021			<u>\$4,923,162</u>	

Moraga-Orinda Fire District
Debt Service Fund
Statement of Revenues and Expenditures
July 1, 2020 through June 30, 2021

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual FY 2021</u>	<u>Variance With Amended Budget</u>
Revenue				
Property Tax-Current Secured	\$3,884,311	\$3,884,311	\$3,884,311	\$0
Investment Earnings	500	500	172	(328)
Total Revenue	<u>3,884,811</u>	<u>3,884,811</u>	<u>3,884,483</u>	<u>(328)</u>
Expenditures				
Pension Oblig Bond Principal	3,265,000	3,265,000	3,265,000	0
Pension Oblig Bond Interest	359,527	359,527	359,528	(1)
Apparatus Lease Principal	581,689	581,689	581,689	0
Apparatus Lease Interest	19,560	19,560	19,560	0
Lease Station 43 Principal	256,000	256,000	256,000	0
Lease Station 43 Interest	65,699	65,699	65,564	135
Total Expenditures	<u>4,547,475</u>	<u>4,547,475</u>	<u>4,547,341</u>	<u>134</u>
Transfer In From Capital Projects	922,948	922,948	922,814	134
Transfer Out to General Fund			(237)	(237)
Excess of Revenues Over Exp	<u>\$260,284</u>	<u>\$260,284</u>	259,719	<u>(\$565)</u>
Fund Balance July 1, 2020			<u>3,487,608</u>	
Fund Balance June 30, 2021			<u>\$3,747,327</u>	

**Moraga-Orinda Fire District
North Orinda Emergency Fuel Break
Statement of Revenues and Expenditures
July 1, 2020 through June 30, 2021**

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual FY 2021</u>	<u>Variance With Amended Budget</u>
Revenue				
State Contract	\$0	\$0	\$236,481	\$236,481
Total Revenue	<u>0</u>	<u>0</u>	<u>236,481</u>	<u>236,481</u>
Expenditures				
Salaries and Benefits		4,306	5,179	(873)
Exterior Hazard Removal		212,000	214,435	(2,435)
Total Expenditures	<u>0</u>	<u>216,306</u>	<u>219,614</u>	<u>(3,308)</u>
Transfers Out to General Fund			(446,887)	(446,887)
Expenditures Over Revenue	<u>\$0</u>	<u>(\$216,306)</u>	(430,020)	<u>(\$213,714)</u>
Fund Balance July 1, 2020			<u>430,020</u>	
Fund Balance June 30, 2021			<u>\$0</u>	



Moraga-Orinda Fire District

TO: Board of Directors

FROM: David Winnacker, Fire Chief

DATE: October 20, 2021

SUBJECT: **Item 8.4 – Determine Whether to Terminate the 2021 COVID-19 Paid Supplemental Sick Leave Policy Effective October 21, 2021 or Terminate Effective at a Later Date or Have the Policy Remain in Effect**

Background

In April 2021 the Board approved the 2021 COVID-19 Paid Supplemental Sick Leave Policy (Attachment A.) The Policy granted employees two-weeks of COVID-19 paid supplemental sick leave as was required by State law. Some of the COVID-19 paid supplemental sick leave hours have been used by employees and some of the hours remain unused.

State law required the COVID-19 paid supplemental sick leave to remain in effect through September 30, 2021. The Policy states the District reserves the right to terminate the Policy, provided it does not do so before September 30, 2021.

At this time it is necessary for the Board to decide if the COVID sick leave hours expire or remain in effect. The Board has three options:

1. Terminate the 2021 COVID-19 Paid Supplemental Sick Leave Policy Effective October 21, 2021 - all unused COVID-19 supplemental sick leave hours will revert to the District and will no longer be available for employee use for COVID related reasons as defined by law.
2. Terminate the 2021 COVID-19 Paid Supplemental Sick Leave Policy Effective at a Later Date - all unused COVID-19 supplemental sick leave hours will revert to the District and will no longer be available for employee use for COVID related reasons as defined by law after the effective date determined by the Board.
3. Keep the 2021 COVID-19 Paid Supplemental Sick Leave Policy in effect - unused COVID-19 sick leave hours would still be available for employee use for COVID related reasons as defined by law.

Staff Recommendation

Staff recommends the Board determine whether to terminate the 2021 COVID-19 Paid Supplemental Sick Leave Policy effective October 21, 2021 or terminate effective at a later date or have the Policy remain in effect.

Attachments

Attachment A - 2021 COVID-19 Paid Supplemental Sick Leave Policy



Moraga-Orinda Fire District

2021 COVID-19 Paid Supplemental Sick Leave Policy

The State of California recently enacted a new law requiring certain public sector employers, including the Moraga-Orinda Fire District (“MOFD” or “District”), to provide covered employees with paid leave for qualifying reasons related to COVID-19. The District enacts this policy in accordance with the new law.

An employee is entitled to use this policy if, upon an oral or written request to their supervisor or within the chain of command, they advise that they are unable to work or telework for the following reasons:

- are subject to a quarantine or isolation period related to COVID-19 (and may use such leave for the minimum quarantine period or the longest minimum isolation period under federal, state, or local guidelines);
- have been advised to self-quarantine by a health care provider;
- are attending a vaccine appointment;
- are symptomatic for COVID-19 and are seeking a medical diagnosis;
- are experiencing symptoms after receiving a vaccine for COVID-19;
- are caring for a qualified family member who is subject to a quarantine or isolation order related to COVID-19; or
- are caring for a child whose school or place of care is closed or otherwise unavailable because of COVID-19.

This policy does not apply to employees subject to a general stay-at-home order absent one of the qualifying reasons stated above. If the District believes that an employee is not using the leave for a qualifying reason, it may, in its discretion, require the employee to provide medical certification to support a leave request.

The policy applies to leave requests made on or after March 29, 2021. The District reserves the right to terminate this policy, provided it does not do so before September 30, 2021.

If, between January 1, 2021 and March 28, 2021, an employee took a qualifying leave as defined above, and used then-existing paid leave benefits, was not paid for such leave, or was not paid at least the amount required under the new law, then an employee may request leave under this policy retroactively.

Employees must submit a retroactive payment request form to Human Resources no later than April 30, 2021. An employee’s wage statement will reflect a deduction from their COVID-19 leave bank for payment of retroactive benefits and, if applicable, a credit towards the other form of paid leave used.

Employees in the job classifications of Firefighter, Firefighter Paramedic, Engineer, Engineer Paramedic I or II, Fire Captain, Fire Captain Paramedic I or II or Battalion Chief scheduled to work more than 80 hours in the two weeks prior to taking a qualifying leave are entitled to qualifying leave in the amount equal to those same number of hours. For example, if a firefighter contracts COVID-19 and had worked 112 hours in the two weeks prior to their diagnosis, then the firefighter is entitled to 112 hours of qualifying leave.

Full-time employees in all other job classifications are entitled to 80 hours of qualifying leave.

Part-time employees in all other job classifications are entitled to qualifying leave under the conditions described below.

- If the employee has a normal weekly schedule, then they are entitled to qualifying leave in an amount equal to those same number of hours.
- If the employee works a variable schedule, then they are entitled to qualifying leave in an amount 14 times the average number of hours worked each day in the six months preceding the date that the employee took qualifying leave. If the employee has worked less than six months, but more than 14 days, then the District will make this same calculation over the entire period that the employee has worked for the District. If the employee has worked for the District 14 days or less, then they are entitled to qualifying leave in an amount equal to the number of hours worked for the District in total.

Part-time employees are entitled to take qualifying leave even if they are not entitled to other employee benefits provided by the District.

Leave provided under this policy will be reflected as CA SUP AVAIL on employee wage statements.



Moraga-Orinda Fire District

TO: Board of Directors

FROM: David Winnacker, Fire Chief

DATE: October 20, 2021

SUBJECT: **Item 8.5 – Authorize Acceptance of the FY2020 Homeland Security Grant Program Grant to Purchase an Environmental Beta-Attenuation Air Sampling Monitor; Authorize Staff to Enter Into a Memorandum of Understanding with the County of Contra Costa Office of the Sheriff and Authorize Capital Projects Fund Revenue and Expenditure Budget Adjustment Increases in the Amount of \$23,950**

BACKGROUND

The District has been awarded a grant as a subrecipient of an FY 2020 Homeland Security Grant Program awarded to Contra Costa County in the amount of \$23,950 (Attachment A.) The purpose of the grant is to purchase an environmental beta-attenuation air sampling monitor. The project must be completed by May 31, 2023.

The potential for a large disaster, wildfire (including prescribed burns) or act of terrorism is a major concern for the Lamorinda area and Contra Costa County. During these events, the health and safety concerns of air quality for first responders and the community (shelter-in-place) is a priority during the response and recovery phases of the event.

The mobilization of a portable monitor will provide accurate, precise and real time measurement of fine particulate matters. Results are automatically reported in near real time, eliminating the need for high levels of human intervention. Data collected will support incident actions and decision making.

BUDGET ADJUSTMENT

Accepting grant funds requires a modification to the budget. A Capital Projects Fund budget adjustment is necessary to increase federal grant revenue \$23,950 and to increase equipment expenditures in the amount of \$23,950. The District is required to issue a request for proposals in order to obtain bids from a variety of vendors. The exact cost of the monitor is unknown but is projected to be \$23,950 or less. The grant will reimburse the District for the purchase cost up to \$23,950.

RECOMMENDATION

- 1) Discuss; 2) Deliberate; 3) Authorize Acceptance of the FY2020 Homeland Security Grant Program Grant to Purchase an Environmental Beta-Attenuation Air Sampling Monitor; Authorize Staff to Enter Into a Memorandum of Understanding with the County of Contra Costa

Office of the Sheriff and Authorize Capital Projects Fund Revenue and Expenditure Budget Adjustment Increases in the Amount of \$23,950.

ATTACHMENTS

Attachment A – Memorandum of Understanding Between the County of Contra Costa Office of the Sheriff and Moraga-Orinda Fire Protection District for the Distribution of FY2020 Homeland Security Grant Program

MEMORANDUM OF UNDERSTANDING

BETWEEN

**THE COUNTY OF CONTRA COSTA OFFICE OF THE SHERIFF AND THE
MORAGA-ORINDA FIRE PROTECTION DISTRICT**

**FOR THE DISTRIBUTION OF:
FY 2020 HOMELAND SECURITY GRANT PROGRAM (HSGP 2020)**

THIS MEMORANDUM OF UNDERSTANDING (“MOU”) is made this **September 1, 2020**, in the City of Martinez, County of Contra Costa, State of California, by and between the **Contra Costa Office of the Sheriff (“CCCSO”)** and the **Moraga-Orinda Fire Protection District (“MOFPD”)**, in its capacity as a subrecipient of **FY 2020 Homeland Security Grant Program (“HSGP 2020”)**.

NOW, THEREFORE, in consideration of the premises and the mutual covenants contained in this MOU and for other good and valuable consideration, the receipt and adequacy of which is hereby acknowledged, the parties hereto agree as follows:

**ARTICLE 1
DEFINITIONS**

1.1 Specific Terms. Unless the context requires otherwise, the following capitalized terms (whether singular or plural) shall have the meanings set forth below:

(a) **“ADA”** shall mean the Americans with Disabilities Act (including all rules and regulations there under) and all other applicable federal, state and local disability rights legislation, as the same may be amended, modified or supplemented from time to time.

(b) **“Authorized Expenditures”** shall mean expenditures for those purposes identified and budgeted in Appendix A, attached hereto and incorporated by reference as though fully set forth herein.

HSGP 2020 Project 015 Environmental Beta-Attenuation Air Sampling Monitor \$23,950

(c) **“Event of Default”** shall have the meaning set forth in Section 7.1.

(d) **“Fiscal Quarter”** shall mean each period of three calendar months commencing on July 1, October 1, January 1, and April 1, respectively.

(e) **“Grant Funds”** shall mean any and all funds allocated or disbursed to the **MOFPD, Federal Tax ID Number 92-1830550 and DUNS Number 961062403.** This MOU shall specifically

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cover funds allocated or disbursed from **Cal OES Subaward No. 2020-0095, Cal OES ID No. 013-00000, CFDA No. 97.067**, per Cal OES award notice dated October 23, 2020.

(f) “**Grant Plan**” shall mean the plans, performances, events, exhibitions, acquisitions or other activities or matter, and the budget and requirements, described in Appendix A. If **MOFPD** requests any modification to the Grant Plan, **MOFPD** shall submit a written request to CCCSO Captain of Office of Emergency Services with the following information: Scope of change requested, reason for change, proposed plan for change, summary of approved and requested modifications to the Grant Plan, and any necessary approvals in support of change (e.g., EHP).

(g) “**Reimbursement Request**” shall have the meaning set forth in Section 3.10(a).

1.2 Additional Terms.

The terms “as directed,” “as required” or “as permitted” and similar terms shall refer to the direction, requirement, or permission of CCCSO and **MOFPD**. The terms “sufficient,” “necessary” or “proper” and similar terms shall mean sufficient, necessary or proper in the sole judgment of CCCSO and **MOFPD**. The terms “approval,” “acceptable” or “satisfactory” or similar terms shall mean approved by, or acceptable or satisfactory to, CCCSO and **MOFPD**. The terms “include,” “included” or “including” and similar terms shall be deemed to be followed by the words “without limitation.” The use of the term “subcontractor,” “subgrantee,” “successor” or “assign” herein refers only to a subcontractor, subgrantee, successor or assign expressly permitted under Article 8.

1.3 References to this MOU.

References to this Agreement include: (a) any and all appendices, exhibits, schedules, and attachments hereto; (b) any and all statutes, ordinances, regulations or other documents expressly incorporated by reference herein; and (c) any and all amendments, modifications or supplements hereto made in accordance with Section 10.2. References to articles, sections, subsections or appendices refer to articles, sections or subsections of or appendices to this MOU, unless otherwise expressly stated. Terms such as “hereunder,” “herein” or “hereto” refer to this MOU as a whole.

1.4 Reference to laws.

Any reference in this MOU to a federal or state statute, regulation, executive order, requirement, policy, guide, guideline, information bulletin, or instruction shall mean that statute, regulation, executive order, requirement, policy, guide, guideline, information bulletin, or instruction as is currently in effect and as may be amended, modified or supplemented from time to time.

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ARTICLE 2
ALLOCATION AND CERTIFICATION OF GRANT FUNDS;
LIMITATIONS ON MOFPD'S OBLIGATIONS

2.1 Risk of Non-Allocation of Grant Funds.

This Agreement is subject to all federal, state, CCCSO grant requirements and guidelines, including DHS and Cal OES requirements, guidelines, information bulletins, and instructions, the decision-making of the Cal OES and the Approval Authority, the terms and conditions of the grant award; the approved application, and to the extent applicable the budget and fiscal provisions of the San Francisco Charter. The CCCSO shall have no obligation to allocate or direct disbursement of funds for this MOU in lieu of allocations for new or other agreements. **MOFPD** acknowledges and agrees that grant decisions are subject to the discretion of the Cal OES and final Approval Authority of CCCSO. Further, **MOFPD** acknowledges and agrees that the CCCSO shall have no obligation to disburse grant funds to **MOFPD** until CCCSO and **MOFPD** have fully and finally executed this MOU. **MOFPD** acknowledges and agrees that if it takes any action, informal or formal, to appropriate, encumber or expend Grant Funds before final allocation decisions by Cal OES and the Approval Authority, and before this MOU is fully and finally executed, it assumes all risk of possible non-allocation or non-reimbursement of funds, and such acknowledgement and agreement is part of the consideration of this MOU.

2.2 Certification of CCCSO Commander Management Services;
Guaranteed Maximum Costs.

No funds shall be available under this MOU without prior written authorization certified by CCCSO.

(a) **MOFPD's** obligations hereunder shall not at any time exceed the amount approved in the grant award for the purpose and period stated in such certification.

(b) Except as may be provided by CCCSO ordinances governing emergency conditions and its employees and officers, are not authorized to request **MOFPD** to perform services or to provide materials, equipment and supplies that would result in **MOFPD** performing services or providing materials, equipment and supplies that are beyond the scope of the services, materials, equipment and supplies specified in this MOU, unless this MOU is amended in writing and approved as required by law to authorize the additional services, materials, equipment or supplies. CCCSO is not required to pay **MOFPD** for services, materials, equipment or supplies that are provided by **MOFPD** that are beyond the scope of the services, materials, equipment and supplies agreed upon herein and which were not approved by a written amendment to this MOU having been lawfully executed by CCCSO.

(c) CCCSO and its employees and officers, are not authorized to offer or promise to **MOFPD** additional funding for this MOU that would exceed the maximum amount of funding provided for herein. Additional funding for this Agreement in excess of the maximum provided herein shall require lawful approval and final certification by the CCCSO. CCCSO is not required to honor any offered or promised additional funding that exceeds the maximum provided in this MOU that requires lawful approval and certification of the CCCSO Commander Management Services when the lawful approval and certification by the Commander has not been obtained.

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(d) The CCCSO Commander Management Services is not authorized to make payments on any agreement for which funds have not been certified as available in the budget or by supplemental appropriation.

ARTICLE 3 PERFORMANCE OF THE MOU

3.1 Duration of Term.

The term of this MOU shall commence on **September 1, 2020** and shall end on **May 31, 2023**.

3.2 Maximum Amount of Funds.

In no event shall the amount of Grant Funds disbursed hereunder exceed **Twenty-Three Thousand, Nine Hundred, and Fifty Dollars (\$23,950.00) for MOFPD Environmental Beta-Attenuation Air Sampling Monitor** CCCSO will not automatically transfer Grant Funds to **MOFPD** upon execution of this MOU. **MOFPD** must submit all required supporting documents prior to procurement to CCCSO first for preliminary review. A Reimbursement Request and all required supporting documents under Section 3.10 of this MOU, before CCCSO will disburse Grant Funds to **MOFPD**.

3.3 Use of Funds.

(a) General Requirements. **MOFPD** shall use the Grant Funds received under this MOU for the purposes and in the amounts set forth in the Grant Plan. **MOFPD** shall not use or expend Grant Funds for any other purpose, including but not limited to, for matching funds for other federal grants/cooperative agreements, lobbying or intervention in federal regulatory or adjudicatory proceedings, or to sue the federal government or any other government entity. **MOFPD** shall not permit any federal employee to receive Grant Funds.

(b) Modification of Grant Plan. Under Sections 1.1(f) and 10.2 of this MOU, **MOFPD** may submit a written request to modify the Grant Plan. **MOFPD** shall not appropriate, encumber or expend any additional or reallocated Grant Funds pursuant to such a request for modification until (1) the CCCSO designee has provided written approval for the request and (2) the parties have finally executed a modification of this MOU under Section 10.2, to reflect the modified Grant Plan. In addition, if the modification request requires approval from Cal OES, as determined by CCCSO, **MOFPD** shall not appropriate, encumber or expend any additional or reallocated Grant Funds pursuant to the modification request without final approval from Cal OES.

(c) No Supplanting. **MOFPD** shall use Grant Funds to supplement existing funds, and not replace (supplant) funds that have been appropriated for the same purpose.

(d) Obligations. **MOFPD** must expend Grant Funds in a timely manner consistent with the grant milestones, guidance and assurances; and make satisfactory progress toward the goals, objectives, milestones and deliverables in this Agreement.

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3.4 Grant Assurances; Other Requirements; Cooperation with Monitoring.

(a) **MOFPD** shall comply with all Grant Assurances included in Appendix B, attached hereto and incorporated by reference as though fully set forth herein.

(b) In addition to complying with all Grant Assurances, **MOFPD** shall comply with all applicable statutes, regulations, executive orders, requirements, policies and procedures, guides, guidelines, information bulletins, Cal OES grant management memos, and instructions; the terms and conditions of the grant award; the approved application, and any conditions imposed by Cal OES and CCCSO. **MOFPD** shall require and ensure that all subgrantees, contractors and other entities receiving Grant Funds through or from **MOFPD** comply with all applicable statutes, regulations, executive orders, requirements, policies, guides, guidelines, information bulletins, Cal OES grant management memos, and instructions; the terms and conditions of the grant award; the approved application, and any conditions imposed by Cal OES and CCCSO.

(c) **MOFPD** shall promptly comply with all standards, specifications and formats of CCCSO, as they may from time to time exist, related to evaluation, planning and monitoring of the Grant Plan and compliance with this MOU. **MOFPD** shall cooperate in good faith with CCCSO in any evaluation, inspection, planning or monitoring activities conducted or authorized by DHS and Cal OES. For ensuring compliance with non-supplanting requirements, upon request by CCCSO, **MOFPD** shall supply documentation certifying that a reduction of non-federal resources occurred for reasons other than the receipt or expected receipt of Grant Funds.

3.4 Administrative, Programmatic and Financial Management Requirements.

MOFPD shall establish and maintain administrative, programmatic and financial management systems and records in accordance with federal, State of California and CCCSO requirements. This provision requires, at a minimum, that **MOFPD** comply with the following non-exclusive list of regulations commonly applicable to DHS grants, as applicable to this MOU and the Grant Plan:

(a) Administrative Requirements:

1. 2 CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (formerly 44 CFR Part 13, OMB Circulars A-21, A-87, A-89, A-102, A-110, A-122, and A-133).

(b) Cost Principles:

1. 2 CFR Part 200, Subpart E - *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (formerly 44 CFR Part 13, OMB Circulars A-21, A-87, A-89, A-102, A-110, A-122, and A-133);

2. Federal Acquisition Regulations (FAR), Part 31.2 *Contract Principles and Procedures, Contracts with Commercial Organizations*.

(c) Audit Requirements:

1. 2 CFR Part 200 Subpart F - *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (formerly 44 CFR Part 13, OMB Circulars A-21, A-87, A-89, A-102, A-110, A-122, and A-133).

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A copy of **MOFPD** Annual Single Audit Report including findings and corrective action plan must be submitted to CCCSO.

3.6 Procurement Requirements

(a) General Requirements. **MOFPD** shall follow the most restrictive procurement requirements between CCCSO, federal and State of California statutes, regulations, requirements, policies, guides, guidelines and instructions.

(b) Specific Purchases. If **MOFPD** is using Grant Funds to purchase interoperable communication equipment, **MOFPD** shall consult DHS's SAFECOM's coordinated grant guidance, which outlines standards and equipment information to enhance interoperable communication. If **MOFPD** is using Grant Funds to acquire critical emergency supplies, prior to expending any Grant Funds, **MOFPD** shall submit to the CCCSO for approval by Cal OES a viable inventory management plan, an effective distribution strategy, sustainment costs for such an effort, and logistics expertise to avoid situations where funds are wasted because supplies are rendered ineffective due to lack of planning.

Bond requirement. **MOFPD** shall obtain a performance bond for any equipment items over \$250,000 or any vehicle, aircraft or watercraft financed with Grant Funds. A copy of the notarized performance bond certificate must be submitted to CCCSO.

MOFPD shall submit all supporting documents (i.e. bid announcement, bids/proposals, proposal evaluation, cost/price analysis, System Award Management dated print out, City Council approval, etc.) to CCCSO for review and approval prior to procurement. Once approved, **MOFPD** shall process the procurement.

3.7 Subgrantee and Contractor Requirements

(a) **MOFPD** shall ensure and independently verify that any subgrantee, contractor or other entity receiving Grant Funds through or from **MOFPD** is not debarred, suspended, or otherwise excluded from or ineligible for participation in federal assistance programs, under Executive Orders 12549 and 12689, as implemented at 2 CFR Part 3000. **MOFPD** shall obtain documentation of eligibility before processing procurement to any subgrantee, contractor or other entity. **MOFPD** shall maintain documentary proof of this verification in its files and submit a dated print out to CCCSO. **MOFPD** shall establish procedures for the effective use of the "Excluded Parties List System," to assure that it does not provide Grant Funds to excluded parties. **MOFPD** shall also establish procedures to provide for effective use and/or dissemination of the list to assure that its grantees and subgrantees, including contractors, at any tier do not make awards in violation of the non-procurement debarment and suspension common rule.

(b) **MOFPD** shall ensure that any subgrantee, contractor or other entity receiving grant funds through or from **MOFPD** D complies with the requirements of 44 CFR Part 18, *New Restrictions on Lobbying*; and

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(c) **MOFPD** shall ensure that any subgrantee, contractor or other entity receiving Grant Funds through or from **MOFPD** complies with the requirements of 2 CFR Part 3001, *Requirements for Drug-Free Workplace (Financial Assistance)*.

3.8 Monitoring Grant Performance

(a) CCCSO is authorized to perform periodic monitoring reviews of **MOFPD's** performance under this MOU, to ensure that the Grant Plan goals, objectives, performance requirements, timelines, milestone completion, budgets and other criteria are being met. Programmatic monitoring may include the Regional Federal Preparedness Coordinators, or other federal or state personnel, when appropriate. Monitoring may involve a combination of desk-based reviews and on-site monitoring visits, inspection of records, and verifications of grant activities. These reviews will involve a review and analysis of the financial, programmatic, performance and administrative issues relative to each program and will identify areas where technical assistance and other support may be needed. The reviews may include, but are not limited to:

1. Evaluating eligibility of expenditures;
2. Comparing actual grant activities to those approved by CCCSO and specified in the Grant Plan;
3. Confirming compliance with: Grant Assurances; information provided on performance reports and payment requests; and needs and threat assessments and strategies.

(b) CCCSO is responsible for monitoring and auditing the grant activities of any subgrantee, contractor or other entity receiving Grant Funds through or from CCCSO. This requirement includes but is not limited to mandatory on-site verification visits.

(c) If after any monitoring review, the DHS or Cal OES makes findings that require a Corrective Action Plan by **MOFPD**, the CCCSO shall place a hold on all Reimbursement Requests from **MOFPD** until the findings are resolved.

(d) If after any monitoring review, Cal OES makes findings due to disallowable cost and requires funds to be returned, **MOFPD** shall return the funds to CCCSO.

3.9 Disbursement Procedures.

CCCSO shall disburse Grants Funds to **MOFPD** as follows:

(a) **MOFPD** shall submit to CCCSO Lieutenant of Office of Emergency Services for review and approval, in the manner specified for notices pursuant to Article 9, a document ("Reimbursement Request") substantially in the form attached as Appendix C, attached hereto and incorporated by reference as though fully set forth herein. The CCCSO shall serve as the primary contact for **MOFPD** regarding any Reimbursement Request.

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(b) The Lieutenant at CCCSO Office of Emergency Services will review all Reimbursement Requests for compliance with this MOU and all applicable guidelines. A Reimbursement Checklist will be used to verify supporting documents and packet will be forwarded to the Captain at Office of Emergency Services for approval. Documents will then be forwarded to CCCSO Commander Management Services for final approval. The CCCSO will return to **MOFPD** any Reimbursement Request that is submitted and not approved, with a brief statement of the reason for the rejection of the Reimbursement Request.

(c) If a rejection relates only to a portion of the expenditures itemized in any Reimbursement Request, CCCSO shall have no obligation to disburse any Grant Funds for any other expenditures itemized in such Reimbursement Request unless and until **MOFPD** submits a Reimbursement Request that is in all respects acceptable to CCCSO.

(d) If **MOFPD** is not in compliance with any provision of this MOU, CCCSO may withhold disbursement of Grant Funds until **MOFPD** has taken corrective action and currently complies with all terms and conditions of the MOU.

3.10 Disallowance.

MOFPD agrees that if it claims or receives reimbursement from CCCSO for an expenditure that is later disallowed by the State of California or the federal government, **MOFPD** shall promptly refund the disallowed amount to CCCSO upon receipt of the written request. At its option, CCCSO may offset all or any portion of the disallowed amount against any other payment due to **MOFPD** hereunder or under any other Agreement with **MOFPD**. Any such offset with respect to a portion of the disallowed amount shall not release **MOFPD** from **MOFPD**'s obligation hereunder to refund the remainder of the disallowed amount.

3.11 EHP Requirements.

(a) Grant Funded projects must comply with the federal Environmental and Historic Preservation ("EHP") program. **MOFPD** shall not initiate any project with the potential to impact environmental or historic properties or resources until Cal OES and FEMA have completed EHP reviews and approved the project. Examples of projects that may impact EHP resources include: communications towers, physical security enhancements, new construction, and modifications to buildings, structures and objects that are 50 years old or greater. **MOFPD** shall notify the CCCSO of any project that may require an EHP review. **MOFPD** agrees to provide detailed project information to FEMA and Cal OES, to cooperate fully in the review, and to prepare any documents requested for the review. **MOFPD** shall comply with all conditions placed on the project as the result of the EHP review and implement any treatment or mitigation measures deemed necessary to address potential adverse impacts. With prior approval of Cal OES, **MOFPD** may use Grant Funds toward the costs of preparing documents and/or implementing treatment or mitigation measures. Any change to the approved project scope of work will require re-evaluation for compliance with EHP requirements. If ground disturbing activities occur during project implementation, **MOFPD** shall notify the CCCSO and CalOES and ensure monitoring of ground disturbance. If any potential archeological resources are discovered, are discovered, **MOFPD** shall immediately cease construction in that area and notify CCCSO and CalOES, which will notify the appropriate State Historic Preservation Office. If **MOFPD** is using Grant Funds for a communication tower project, **MOFPD** shall complete its Federal Communication

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Commission (“FCC”) EHP process before preparing its Cal OES/FEMA EHP materials, and shall include the FCC EHP materials in the Cal OES/FEMA submission.

(b) Any construction or other project that **MOFPD** initiates without the necessary EHP review and approval will not be eligible for reimbursement. Failure of **MOFPD** to meet federal, State, and local EHP requirements, obtain applicable permits, or comply with any conditions that may be placed on the project as the result of FEMA’s and/or Cal OES's EHP review will result in the denial of Reimbursement Requests shall immediately cease construction in that area and notify the CCCSO and CalOES, which will notify the appropriate State Historic Preservation Office. If **MOFPD** is using Grant Funds for a communication tower project, **MOFPD** shall complete its Federal Communication Commission (“FCC”) EHP process before preparing its Cal OES/FEMA EHP materials, and shall include the FCC EHP materials in the Cal OES/FEMA submission.

(c) Any construction or other project that **MOFPD** initiates without the necessary EHP review and approval will not be eligible for reimbursement. Failure of **MOFPD** to meet federal, State, and local EHP requirements, obtain applicable permits, or comply with any conditions that may be placed on the project as the result of FEMA’s and/or Cal OES's EHP review will result in the denial of Reimbursement Requests.

ARTICLE 4 REPORTING REQUIREMENTS; AUDITS

4.1 Regular Reports.

MOFPD shall provide, in a prompt and timely manner, financial, operational and other reports, as requested by CCCSO.

4.2 Notification of Defaults or Changes in Circumstances.

MOFPD shall notify the CCCSO immediately of (a) any Event of Default or event that, with the passage of time, would constitute an Event of Default; (b) any change of circumstances that would cause any of the representations or warranties contained in Article 5 to be false or misleading at any time during the term of this Agreement; and (c) any change of circumstances or events that would cause **MOFPD** to be out of compliance with the Grant Assurances in Appendix B.

4.3 Books and Records.

MOFPD shall establish and maintain accurate files and records of all aspects of the Grant Plan and the matters funded in whole or in part with Grant Funds. Without limiting the scope of the foregoing, **MOFPD** shall establish and maintain accurate financial books and accounting records relating to Authorized Expenditures and to Grant Funds received and expended under this MOU, together with all invoices, documents, payrolls, time records and other data related to the matters covered by this MOU, whether funded in whole or in part with Grant Funds. **MOFPD** shall maintain all of the files, records, books, invoices, documents, payrolls and other data required to be maintained under this Section in a readily accessible location and condition for a period of not less than three (3) years after expiration of this MOU or until any final audit by Cal OES has been fully completed, whichever is later.

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4.4 Inspection and Audit.

MOFPD shall make available to CCCSO employees and authorized representatives, during regular business hours, all of the files, records, books, invoices, documents, payrolls and other data required to be established and maintained by **MOFPD** under Section 4.3 and allow access and the right to examine those items. **MOFPD** shall permit CCCSO employees and authorized representatives, to inspect, audit, examine and make excerpts and transcripts from any of the foregoing. The rights of CCCSO pursuant to this Section shall remain in effect so long as **MOFPD** has the obligation to maintain such files, records, books, invoices, documents, payrolls and other data under this Article 4. The DHS, the Comptroller General of the United States or designee, and Cal OES shall have the same inspection and audit rights as CCCSO. **MOFPD** shall cooperate with any federal or state audit.

4.5 Audit Report.

If the amount specified in Section 3.2 of this agreement is \$750,000 or more, **MOFPD** shall submit an organization-wide financial and compliance audit report. The audit must be performed in accordance with GAO's *Government Auditing Standards*, and 2 CFR Part 200 Subpart F - *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. **MOFPD** shall submit its audit report to the CCCSO no later than six months after the finalization of the Single Audit report.

ARTICLE 5 REPRESENTATIONS AND WARRANTIES

MOFPD represents and warrants each of the following as of the date of this MOU and at all times throughout the term of this MOU:

5.1 No Misstatements.

No document furnished or to be furnished by **MOFPD** to the CCCSO in connection with this MOU, any Reimbursement Request or any other document relating to any of the foregoing, contains or will contain any untrue statement of material fact or omits or will omit a material fact necessary to make the statements contained therein not misleading, under the circumstances under which any such statement shall have been made.

5.2 Eligibility to Receive Federal Funds.

By executing this MOU, **MOFPD** certifies that it is eligible to receive federal funds, and specifically certifies as follows:

(a) **MOFPD** is not suspended, debarred or otherwise excluded from participation in federal assistance programs, as required by Executive Order 12549 and 12689, "Debarment and Suspension" and implemented at 2 CFR Part 3000.

(b) **MOFPD** complies with 31 U.S.C. §1352, *Limitation on use of appropriated funds to influence federal contracting and financial transactions*, as implemented at 44 CFR Part 18 and 6 CFR Part 9.

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(c) **MOFPD** complies with the Drug-Free Workplace Act of 1988, as amended, 41 U.S.C. §701 et seq., as implemented in 2 CFR Part 3001, and will continue to provide a drug-free workplace as required under that Act and implementing regulations.

(d) **MOFPD** is not delinquent in the repayment of any federal debt. See OMB Circular A-129.

MOFPD acknowledges that these certifications of eligibility to receive federal funds are material terms of the MOU.

5.3 NIMS Compliance.

To be eligible to receive Grant Funds, **MOFPD** must meet National Incident Management System ("NIMS") compliance requirements and report full NIMS compliance via the National Incident Management System Capability Assessment Support Tool ("NIMSCAST"). By executing this Agreement, **MOFPD** certifies that it is in full NIMS compliance, and that it has reported that compliance via the NIMSCAST. **MOFPD** shall provide documentation of its NIMS compliance to the CCCSO. **MOFPD** acknowledges that this certification is a material term of the MOU.

ARTICLE 6 INDEMNIFICATION AND GENERAL LIABILITY

6.1 Indemnification.

MOFPD shall indemnify, protect, defend and hold harmless each of the Indemnified Parties from and against any and all Losses arising from, in connection with or caused by **MOFPD**'s performance of this MOU, including, but not limited to, the following: (a) a material breach of this MOU **MOFPD**; (b) a material breach of any representation or warranty of **MOFPD** contained in this MOU; (c) any personal injury or death caused, directly or indirectly, by any act or omission of **MOFPD** or its employees, subgrantees or agents; (d) any loss of or damage to property caused, directly or indirectly, by any act or omission of **MOFPD** or its employees, subgrantees or agents; (e) the use, misuse or failure of any equipment or facility used by **MOFPD**, or by any of its employees, subgrantees or agents, regardless of whether such equipment or facility is furnished, rented or loaned to **MOFPD** by an Indemnified Party; (f) any tax, fee, assessment or other charge for which **MOFPD** is responsible under Section 10.4; or (g) any infringement of patent rights, copyright, trade secret or any other proprietary right or trademark of any person or entity in consequence of the use by any Indemnified Party of any goods or services furnished by **MOFPD** or its employees, subgrantees or agents to such Indemnified Party in connection with this MOU. The foregoing indemnity shall include, without limitation, reasonable fees of attorneys, consultants and experts and related costs and CCCSO's costs of investigating any claims against CCCSO.

6.2 Duty to Defend; Notice of Loss.

MOFPD acknowledges and agrees that its obligation to defend the Indemnified Parties under Section 6.1: (a) is an immediate obligation, independent of its other obligations hereunder; (b) applies to any Loss which actually or potentially falls within the scope of Section 6.1, regardless of whether the allegations asserted in connection with such Loss are or may be groundless, false or fraudulent; and (c) arises at the time the Loss is tendered to **MOFPD** by the Indemnified Party and continues at all times thereafter. The Indemnified Party shall give **MOFPD** prompt notice of

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any Loss under Section 6.1 and **MOFPD** shall have the right to defend, settle and compromise any such Loss; provided, however, that the Indemnified Party shall have the right to retain its own counsel at the expense of **MOFPD** if representation of such Indemnified Party by the counsel retained by **MOFPD** would be inappropriate due to conflicts of interest between such Indemnified Party and **MOFPD**. An Indemnified Party's failure to notify **MOFPD** promptly of any Loss shall not relieve **MOFPD** of any liability to such Indemnified Party pursuant to Section 6.1, unless such failure materially impairs **MOFPD**'s ability to defend such Loss. **MOFPD** shall seek the Indemnified Party's prior written consent to settle or compromise any Loss if **MOFPD** contends that such Indemnified Party shares in liability with respect thereto.

6.3 Incidental and Consequential Damages.

Losses covered under this Article 6 shall include any and all incidental and consequential damages resulting in whole or in part from **MOFPD**'s acts or omissions. Nothing in this Agreement shall constitute a waiver or limitation of any rights that any Indemnified Party may have under applicable law with respect to such damages.

6.4 LIMITATION ON LIABILITY OF CCCSO. CCCSO'S OBLIGATIONS UNDER THIS AGREEMENT SHALL BE LIMITED TO THE AGGREGATE AMOUNT OF GRANT FUNDS ACTUALLY DISBURSED HEREUNDER. NOTWITHSTANDING ANY OTHER PROVISION CONTAINED IN THIS AGREEMENT OR ANY OTHER DOCUMENT OR COMMUNICATION RELATING TO THIS AGREEMENT, IN NO EVENT SHALL CITY BE LIABLE, REGARDLESS OF WHETHER ANY CLAIM IS BASED ON CONTRACT OR TORT, FOR ANY SPECIAL, CONSEQUENTIAL, INDIRECT OR INCIDENTAL DAMAGES, INCLUDING LOST PROFITS, ARISING OUT OF OR IN CONNECTION WITH THIS AGREEMENT, THE GRANT FUNDS, THE GRANT PLAN OR ANY ACTIVITIES PERFORMED IN CONNECTION WITH THIS AGREEMENT.

ARTICLE 7

EVENTS OF DEFAULT AND REMEDIES; TERMINATION FOR CONVENIENCE

7.1 Events of Default.

The occurrence of any one or more of the following events shall constitute an "Event of Default" under this Agreement:

False Statement. Any statement, representation, certification or warranty contained in this MOU, in any Reimbursement Request, or in any other document submitted to the CCCSO under this MOU is found by the CCCSO to be false or misleading.

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(b) Failure to Perform Other Covenants. **MOFPD** fails to perform or breaches any provision or covenant of this MOU to be performed or observed by **MOFPD** as and when performance or observance is due and such failure or breach continues for a period of ten (10) days after the date on which such performance or observance is due.

(c) Failure to Comply with Applicable Laws. **MOFPD** fails to perform or breaches any of the terms or provisions of Article 12.

(d) Voluntary Insolvency. **MOFPD** (i) is generally not paying its debts as they become due, (ii) files, or consents by answer or otherwise to the filing against a petition for relief or reorganization or arrangement or any other petition in bankruptcy or for liquidation or to take advantage of any bankruptcy, insolvency or other debtors' relief law of any jurisdiction, (iii) makes an assignment for the benefit of its creditors, (iv) consents to the appointment of a custodian, receiver, trustee or other officer with similar powers of **MOFPD** or of any substantial part of **MOFPD**'s property or (v) takes action for the purpose of any of the foregoing.

(e) Involuntary Insolvency. Without consent by **MOFPD**, a court or government authority enters an order, and such order is not vacated within ten (10) days, (i) appointing a custodian receiver, trustee or other officer with similar powers with respect to **MOFPD** or with respect to any substantial part of **MOFPD**'s property, (ii) constituting an order for relief or approving a petition for relief or reorganization or arrangement or any other petition in bankruptcy or for liquidation or to take advantage of any bankruptcy, insolvency or other debtors' relief law of any jurisdiction or (iii) ordering the dissolution, winding-up or liquidation of **MOFPD**.

7.2 Remedies upon Event of Default.

Upon and during the continuance of an Event of Default, CCCSO may do any of the following, individually or in combination with any other remedy:

(a) Termination.

CCCSO may terminate this MOU by giving a written termination notice to **MOFPD** and, on the date specified in such notice, this Agreement shall terminate and all rights of **MOFPD** hereunder shall be extinguished. In the event of such termination, CCCSO will pay **MOFPD** for Authorized Expenditures in any Reimbursement Request that was submitted and approved CCCSO prior to the date of termination specified in such notice.

(b) Withholding of Grant Funds. CCCSO may withhold all or any portion of Grant Funds not yet disbursed hereunder, regardless of whether **MOFPD** has previously submitted a Reimbursement Request or whether the CCCSO has approved the disbursement of the Grant Funds requested in any Reimbursement Request. Any Grant Funds withheld pursuant to this Section and subsequently disbursed to **MOFPD** cure of applicable Events of Default shall be disbursed without interest.

(c) Return of Grant Funds. CCCSO may demand the immediate return of any previously disbursed Grant Funds that have been claimed or expended by **MOFPD** in breach of the terms of this MOU, together with interest thereon from the date of disbursement at the maximum rate permitted under applicable law.

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7.3 Termination for Convenience.

(a) CCCSO shall have the option, in its sole discretion, to terminate this Agreement, at any time during the term hereof, for convenience and without cause. CCCSO shall exercise this option by giving **MOFPD** written notice of termination. The notice shall specify the date on which termination shall become effective.

(b) Upon receipt of the notice, **MOFPD** shall commence and perform, with diligence, all actions necessary on the part of **MOFPD** to affect the termination of this MOU on the date specified by CCCSO and to minimize the liability of **MOFPD** to third parties as a result of termination. All such actions shall be subject to the prior approval of the CCCSO.

(c) Within 30 days after the specified termination date, **MOFPD** shall submit to the CCCSO an invoice for all Authorized Expenses incurred through the termination date. For Authorized Expenses incurred after receipt of the notice of termination, CCCSO will only reimburse **MOFPD** if the Authorized Expenses received prior approval from the CCCSO as specified in subparagraph (b).

(d) In no event shall CCCSO be liable for costs incurred by **MOFPD** or any of its contractors or subgrantees after the termination date specified by CCCSO.

(e) CCCSO's payment obligation under this Section shall survive termination of this MOU.

7.4 Remedies Nonexclusive.

Each of the remedies provided for in this MOU may be exercised individually or in combination with any other remedy available hereunder or under applicable laws, rules and regulations. The remedies contained herein are in addition to all other remedies available to CCCSO at law or in equity by statute or otherwise and the exercise of any such remedy shall not preclude or in any way be deemed to waive any other remedy.

ARTICLE 8 ASSIGNMENTS

8.1 No Assignment by MOFPD.

MOFPD shall not, either directly or indirectly, assign, transfer, hypothecate, subcontract or delegate all or any portion of this Agreement or any rights, duties or obligations of **MOFPD** hereunder without the prior written consent of the CCCSO; provided, however, that any contractor or subgrantee specifically referenced in Appendix A shall not require the consent of CCCSO. This MOU shall not, nor shall any interest herein, be assignable as to the interest of **MOFPD** involuntarily or by operation of law without the prior written consent of CCCSO. A change of ownership or control of **MOFPD** or a sale or transfer of substantially all of the assets of **MOFPD** shall be deemed an assignment for purposes of this MOU.

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8.2 Agreement Made in Violation of this Article.

Any agreement made in violation of Section 8.1 shall confer no rights on any person or entity and shall automatically be null and void.

8.3 MOFPD Retains Responsibility. MOFPD shall in all events remain liable for the performance by any subgrantee contractor, or assignee of all of the covenants, terms and conditions in this MOU.

**ARTICLE 9
NOTICES AND OTHER COMMUNICATIONS**

9.1 Requirements.

Unless otherwise specifically provided herein, all notices, consents, directions, approvals, instructions, requests and other communications hereunder shall be in writing, shall be addressed to the person and address set forth below and shall be (a) deposited in the U.S. mail, first class, certified with return receipt requested and with appropriate postage, (b) hand delivered or (c) sent via e-mail:

If to Contra Costa County Office of the Sheriff Office of Emergency Services:
1850 Muir Road
Martinez, CA 94553-4719
Attention: Captain Tory Kornblum
Email: akorn@so.cccounty.us

If to Contra Costa County Office of the Sheriff Grants Division:
1850 Muir Road
Martinez, CA 94553-4719
Attention: Mary Jane Robb, Commander Management Services
Email: mrobb@so.cccounty.us

9.2 Effective Date.

All communications sent in accordance with Section 9.1 shall become effective on the date of receipt. Such date of receipt shall be determined by: (a) if mailed, the return receipt, completed by the U.S. postal service; (b) if sent via hand delivery, a receipt executed by a duly authorized agent of the party to whom the notice was sent; or (c) if sent via email, the date to whom the notice was sent.

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**ARTICLE 10
MISCELLANEOUS**

10.1 No Waiver.

No waiver by CCCSO of any default or breach of this MOU shall be implied from any failure by the CCCSO to take action on account of such default if such default persists or is repeated. No express waiver by CCCSO shall affect any default other than the default specified in the waiver and shall be operative only for the time and to the extent therein stated. Waivers by CCCSO of any covenant, term or condition contained herein shall not be construed as a waiver of any subsequent breach of the same covenant, term or condition. The consent or approval by CCCSO of any action requiring further consent or approval shall not be deemed to waive or render unnecessary the consent or approval to or of any subsequent similar act.

10.2 Modification.

This MOU may not be modified, nor may compliance with any of its terms be waived, except by written instrument executed and approved in the same manner as this MOU; provided, however, that the designee may establish alternate procedures for modification of the Appendix A and the Grant Plan.

10.3 Governing Law; Venue.

The formation, interpretation and performance of this MOU shall be governed by the laws of the State of California, without regard to its conflict of laws principles. Venue for all litigation relative to the formation, interpretation and performance of this MOU shall be in Martinez, California.

10.4 MOFPD to Pay All Taxes.

MOFPD shall pay to the appropriate governmental authority, as and when due, any and all taxes, fees, assessments or other governmental charges, including possessory interest taxes and California sales and use taxes, levied upon or in connection with this MOU, the Grant Plan, the Grant Funds or any of the activities contemplated by this MOU. A copy of taxes paid and sales tax report to the California Department of Tax and Fee Administration (CDTFA) must be submitted to CCCSO.

10.5 Headings.

All article and section headings and captions contained in this MOU are for reference only and shall not be considered in construing this MOU.

10.6 Entire Agreement.

This MOU sets forth the entire MOU between the parties and supersedes all other oral or written provisions. The following Appendices are attached to and a part of this MOU:

- Appendix A, Authorized Expenditures and Timelines
- Appendix B, Grant Assurances
- Appendix C, Form of Reimbursement Request

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10.7 Certified Resolution of Signatory Authority.

Upon request of CCCSO, **MOFPD** shall deliver to CCCSO a copy of the corporate resolution(s) authorizing the execution, delivery and performance of this MOU, certified as true, accurate and complete by the appropriate authorized representative/official of **MOFPD**.

10.8 Severability.

Should the application of any provision of this MOU to any particular facts or circumstances be found by a court of competent jurisdiction to be invalid or unenforceable, then (a) the validity of other provisions of this MOU shall not be affected or impaired thereby, and (b) such provision shall be enforced to the maximum extent possible so as to effect the intent of the parties and shall be reformed without further action by the parties to the extent necessary to make such provision valid and enforceable.

10.9 Successors; No Third-Party Beneficiaries.

Subject to the terms of Article 8, the terms of this MOU shall be binding upon, and inure to the benefit of, the parties hereto and their successors and assigns. Nothing in this MOU, whether express or implied, shall be construed to give any person or entity (other than the parties hereto and their respective successors and assigns and, in the case of Article 6, the Indemnified Parties) any legal or equitable right, remedy or claim under or in respect of this MOU or any covenants, conditions or provisions contained herein.

10.10 Survival of Terms.

The obligations of **MOFPD** and the terms of the following provisions of this MOU shall survive and continue following expiration or termination of this MOU: Sections 4.3 and 4.4, Article 6, this Article 10, and the Grant Assurances of Appendix B.

10.11 Further Assurances.

From and after the date of this MOU, **MOFPD** agrees to do such things, perform such acts, and make, execute, acknowledge and deliver such documents as may be reasonably necessary or proper and usual to complete the transactions contemplated by this MOU and to carry out the purpose of this MOU in accordance with this MOU.

10.12 Disclosure of Subawards and Executive Compensation.

Pursuant to the Federal Funding Accountability and Transparency Act (FFATA) (P.L. 109-282) as amended by Section 6202(a) of the Government Funding Transparency Act of 2008 (P.L. 110-252), full disclosure to the public of entities or organizations receiving federal funds is now required. As defined by the Office of Management and Budget (OMB), all new Federal awards of \$25,000 or more as of October 1, 2010, are subject to FFATA reporting requirements. The Transparency Act definition of "Federal awards" includes not only prime awards for grantees, cooperators, and contractors, but also awards to sub-recipients. If applicable, **MOFPD** must provide the following information on **MOFPD** letterhead within 30 days of receipt of this MOU.

1. Subawards greater than \$25,000:
 - a) Name of entity receiving award;
 - b) Amount of award;
 - c) Funding agency;

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- d) The Catalog of Federal Domestic Assistance program number;
- e) Award title (descriptive of the purpose of the funding action);
- f) Location of the entity and primary location of performance including city, state, and Congressional district;
- g) Dun & Bradstreet (D&B) DUNS Number of the entity, and its parent if applicable; and,
- h) Total compensation and names of top five executives (same thresholds as for prime recipients).

2. The Total compensation and names of the top five executives if:

- a) 80% or more of annual gross revenues are from Federal awards (contracts, sub-contracts and Federal financial assistance), and \$25,000,000 or more in annual gross revenues from Federal awards; and,
- b) Compensation information is not already available through reporting to the Securities and Exchange Commission.

10.13 Cooperation with CCCSO and Activities.

- (a) Subject to reasonable terms and conditions, **MOFPD** agrees to participate in CCCSO sponsored exercises, and to make available equipment acquired with Grant Funds for use as part of such exercises.
- (b) To the extent permitted by law, **MOFPD** agrees to share with the CCSO informational work products (such as plans, reports, data, etc.) created or acquired using Grant Funds.
- (c) **MOFPD** agrees to provide input towards the development of the regional Threat and Hazard Identification and Risk Assessment (THIRA) and Stakeholder Preparedness Review (SPR) as requested by CCCSO.

**ARTICLE 11
INSURANCE**

11.1 Types and Amounts of Coverage.

Without limiting **MOFPD**'s liability pursuant to Article 6 of this MOU, **MOFPD** shall maintain in force, during the full term of the MOU, insurance in the following amounts and coverages:

- (a) Workers' Compensation, in statutory amounts, with Employers' Liability Limits not less than \$1,000,000 each accident, injury, or illness; and
- (b) Commercial General Liability Insurance with limits not less than \$1,000,000 each occurrence Combined Single Limit for Bodily Injury and Property Damage, including Contractual Liability, Personal Injury, Products and Completed Operations; and
- (c) Commercial Automobile Liability Insurance with limits not less than \$1,000,000 each occurrence Combined Single Limit for Bodily Injury and Property Damage, including Owned, Non-Owned and Hired auto coverage, as applicable.

11.2 Additional Requirements for General and Automobile Coverage.

Commercial General Liability and Commercial Automobile Liability Insurance policies must be endorsed to provide:

- (a) Name as Additional Insured the Contra Costa County Office of the Sheriff, its Officers, Agents, and Employees.
- (b) That such policies are primary insurance to any other insurance available to the Additional Insureds, with respect to any claims arising out of this Agreement, and that insurance applies separately to each insured against whom claim is made or suit is brought.

11.3 Additional Requirements Regarding Workers' Compensation.

Regarding Workers' Compensation, MOFPD hereby agrees to waive subrogation which any insurer of MOFPD may acquire from MOFPD by virtue of the payment of any loss. MOFPD agrees to obtain any endorsement that may be necessary to affect this waiver of subrogation. The Workers' Compensation policy shall be endorsed with a waiver of subrogation in favor of the City for all work performed by the MOFPD, its employees, agents and subcontractors.

11.4 Additional Requirements for All Policies.

All policies shall provide thirty days' advance written notice to the CCCSO of reduction or nonrenewal of coverages or cancellation of coverages for any reason. Notices shall be sent to the CCCSO address in Article 9, Notices and Other Communications.

11.5 Required Post-Expiration Coverage.

Should any of the required insurance be provided under a claims-made form, MOFPD shall maintain such coverage continuously throughout the term of this MOU and, without lapse, for a period of three years beyond the expiration of this MOU, to the effect that, should occurrences during the MOU term give rise to claims made after expiration of the MOU, such claims shall be covered by such claims-made policies.

11.6 General Annual Aggregate Limit/Inclusion of Claims Investigation or Legal Defense Costs.

Should any of the required insurance be provided under a form of coverage that includes a general annual aggregate limit or provides that claims investigation or legal defense costs be included in such general annual aggregate limit, such general annual aggregate limit shall be double the occurrence or claims limits specified above.

11.7 Lapse in Insurance.

Should any required insurance lapse during the term of this MOU, requests for reimbursement originating after such lapse may not be processed, in the CCCSO's sole discretion, until CCCSO receives satisfactory evidence of reinstated coverage as required by this MOU, effective as of the lapse date. If insurance is not reinstated, the CCCSO may, at its sole option, terminate this MOU effective on the date of such lapse of insurance

11.8 Evidence of Insurance.

Before commencing any operations or expending any Grant Funds under this MOU, MOFPD shall furnish to CCCSO certificates of insurance and additional insured policy endorsements with insurers with ratings comparable to A-, VIII or higher, that are authorized to do business in the State of California, and that are satisfactory to City, in form evidencing all coverages set forth above. Failure to maintain insurance shall constitute a material breach of this MOU.

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11.9 Effect of Approval.

Approval of the insurance by CCCSO shall not relieve or decrease the liability of MOFPD hereunder.

11.10 Insurance for Subcontractors and Evidence of this Insurance.

If a subcontractor or subgrantee will be used to complete any portion of this MOU, MOFPD shall ensure that the subcontractor or subgrantee shall provide all necessary insurance and shall name CCCSO, its officers, agents and employees and the MOFPD as additional insureds.

11.11 Authority to Self-Insure.

Nothing in this MOU shall preclude MOFPD from self-insuring all or part of the insurance requirement in this Article. However, MOFPD shall provide proof of self-insurance, in a form acceptable to CCCSO, in the amounts of each line of self-insurance.

**ARTICLE 12
COMPLIANCE**

12.1 Nondiscrimination.

In the performance of this MOU, MOFPD agrees not to discriminate against any employee, CCCSO employee working with MOFPD or any subgrantee of MOFPD, applicant for employment with MOFPD or subgrantee of MOFPD, or against any person seeking accommodations, advantages, facilities, privileges, services, or membership in all business, social, or other establishments or organizations, on the basis of the fact or perception of a person's race, color, creed, religion, national origin, ancestry, age, height, weight, sex, sexual orientation, gender identity, domestic partner status, marital status, disability or Acquired Immune Deficiency Syndrome or HIV status (AIDS/HIV status), or association with members of such protected classes, or in retaliation for opposition to discrimination against such classes.

12.2 Conflict of Interest.

Through its execution of this MOU, MOFPD acknowledges that it is familiar with the provisions of Section 87100 et seq. and Section 1090 et seq. of the Government Code of the State of California and certifies that it does not know of any facts which constitutes a violation of said provisions and agrees that it will immediately notify CCCSO if it becomes aware of any such fact during the term of this MOU. MOFPD agrees that it will promptly notify CCCSO in writing of all violations of State or Federal criminal law involving fraud, bribery, or gratuities affecting or involving the use of Grant Funds.

12.3 Compliance with ADA.

MOFPD acknowledges that, pursuant to the ADA, programs, services and other activities provided by a public entity to the public, whether directly or through a grantee or contractor, must be accessible to the disabled public. MOFPD shall not discriminate against any person protected under the ADA in connection with all or any portion of the Grant Plan and shall comply at all times with the provisions of the ADA.

12.4 Prohibition on Political Activity with CCCSO Funds.

MOFPD may not participate in, support, or attempt to influence any political campaign for a candidate or for a ballot measure (collectively, “Political Activity”) in the performance of the services provided under this MOU.

IN WITNESS WHEREOF, the parties hereto have caused this MOU to be duly executed as of the date first specified herein.


COUNTY OF CONTRA COSTA:
OFFICE OF THE SHERIFF

Moraga-Orinda Fire District

By: 

Mary Jane Robb
Commander Management Services
Administration Services Bureau

By: _____
Name:
City Manager

By: 

Tory Kornblum
Captain
Office of Emergency Services

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Appendix A — Authorized Expenditures and Timelines

Entity:

Moraga-Orinda Fire Protection District

IJ Number and Title:

IJ-9 Enhance Multi-Jurisdictional / Inter-Jurisdictional All-Hazards Incident Planning, Response and Recovery

Program Description:

Project 015 Environmental Beta-Attenuation Mass Monitor (E-BAM) for real time ambient air monitoring.

The potential for a large disaster, wildlife (including prescribed burns) or act of terrorism (CBRN) is a major concern for the Lamorinda area and Contra Costa County. During these events, the health and safety concerns of air quality for first responders and the community (shelter-in-place) is a priority during the response and recovery phases of the event.

The mobilization of a portable E-Bam will provide accurate, precise, and real time measurement of fine particulate matter. Results are automatically reported in near real time, eliminating the need for high levels of human intervention. Data collected will support incident actions and decision making.

Amount \$23,950.00

Project Completion Date:

May 31, 2023

Equipment AEL #:

Project 015 Environmental Beta-Attenuation Air Sampling Monitor:
07RS-01-AFCB

Project Not to Exceed: \$23,950.00

EQUIPMENT

Reimbursement for Equipment Requires:

- An approved EHP memo, if applicable.
- A performance bond is required for any equipment item that exceeds \$250,000, or for any vehicle, aircraft, or watercraft, regardless of the cost. Failure to obtain and submit a performance bond to CCCSO may result in disallowance of cost.
- As allowable under Federal guidelines, procurement of equipment must follow local policies and procedures for competitive purchasing whichever is stricter (provided they are not in conflict with Federal regulations which supersede them). If sole source approval is needed, **MOFPD** must transmit the request to the CCCSO to be submitted to CalOES.
- Prior to reimbursement, **MOFPD** must submit all invoices, AEL numbers, and a list of all equipment ID numbers and the deployed locations.
- MOFPD** must inventory, type, organize and track all equipment purchased in order to facilitate the dispatch, deployment, and recovery of resources before, during, and after an incident.
- MOFPD** must sign and submit CCCSO Grant Property Transfer Agreement

All requests for reimbursements must be submitted within 30 days of project completion unless an earlier deadline is set in this Appendix. MOFPD should submit reimbursement requests on a quarterly basis, as applicable.

Authorized expenditures must fall into one of the following categories: Planning, Organization, Equipment, Training, or Exercises. Descriptions of authorized expenditures are in the following documents:

FY 2020 Homeland Security Grant Program Notice of Funding Opportunity:

[https://www.fema.gov/media-library-data/1583442273016-](https://www.fema.gov/media-library-data/1583442273016-07cbcf9445f9fda3cdc5bf8439ec72c9/FY_2020_HSGP_NOFO_FINAL_508ML4.pdf)

[07cbcf9445f9fda3cdc5bf8439ec72c9/FY_2020_HSGP_NOFO_FINAL_508ML4.pdf](https://www.fema.gov/media-library-data/1583442273016-07cbcf9445f9fda3cdc5bf8439ec72c9/FY_2020_HSGP_NOFO_FINAL_508ML4.pdf)

o *California Supplement to the Federal Funding Opportunity Announcement*, dated September 2020, available at

<https://www.caloes.ca.gov/GrantsManagementSite/Documents/FY%2020%20HSGP%20State%20Guidance.pdf> as “*FY 2020 Homeland Security Grant Program California Supplement to the Federal Notice of Funding Opportunity.*”

Authorized Equipment List: <http://www.fema.gov/authorized-equipment-list>

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Cal OES Rules and Regulations, including the Recipient Handbook:
[https://www.caloes.ca.gov/GrantsManagementSite/Documents/2020%20CONTRA
COSTA%20Handbook.pdf#search=2020%20recipient%20handbook](https://www.caloes.ca.gov/GrantsManagementSite/Documents/2020%20CONTRA%20COSTA%20Handbook.pdf#search=2020%20recipient%20handbook)

Any equipment purchased under this Agreement must match the HSGP 2020 Grant Application Workbook. Any modification to the inventory list in that Workbook must receive prior written approval from by the CCCSO and CalOES.

No Management and Administration expenses are allowed, unless expressly identified and authorized in this Appendix.

Sustainability requirements may apply to some or all of the grant funded projects or programs authorized in this Appendix. See Agreement, ¶3.12.

All EHP documentation must be submitted and approved prior to any expenditure of funds requiring EHP submission.

Appendix B-- Grant Assurances

Name of Jurisdiction: **Moraga-Orinda Fire District**

Name of Authorized Agent: Name _____, City Manager

Address: _____

City: _____

Telephone Number: _____

E-Mail Address: _____

As the duly authorized representative of MOFPD, I hereby certify that the Moraga-Orinda Fire District has the legal authority to apply for federal assistance and the institutional, managerial and financial capability (including funds sufficient to pay any non-federal share of project cost) to ensure proper planning, management, and completion of the project described in this application, within prescribed timelines.

I further acknowledge that the Moraga-Orinda Fire District is responsible for reviewing and adhering to all requirements within the:

- (a) Applicable Federal Regulations (see below);
- (b) Federal Program Notice of Funding Opportunity (NOFO);
- (c) Federal Preparedness Grants Manual;
- (d) California Supplement to the NOFO; and
- (e) Federal and State Grant Program Guidelines.
- (f) Contra Costa County Office of the Sheriff Grants Policies and Procedures

Federal Regulations

Government cost principles, uniform administrative requirements, and audit requirements for federal grant programs are set forth in Title 2, Part 200 of the Code of Federal Regulations

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(C.F.R.). Updates are issued by the Office of Management and Budget (OMB) and can be found at <http://www.whitehouse.gov/omb/>.

State and federal grant award requirements are set forth below. Moraga-Orinda Fire District hereby agrees to comply with the following:

1. Proof of Authority

MOFPD will obtain proof of authority from the city council, governing board, or authorized body in support of this project. This written authorization must specify that **MOFPD** and the city council, governing board, or authorized body agree:

- (a) To provide all matching funds required for the grant project and that any cash match will be appropriated as required;
- (b) Any liability arising out of the performance of this MOU shall be the responsibility of **MOFPD** and the city council, governing board, or authorized body;
- (c) Grant funds shall not be used to supplant expenditures controlled by the city council, governing board, or authorized body;
- (d) **MOFPD** is authorized by the city council, governing board, or authorized body to apply for federal assistance, and the institutional, managerial and financial capability (including funds sufficient to pay the non-federal share of project cost, if any) to ensure proper planning, management and completion of the project described in this application; and
- (e) Official executing this agreement is authorized by **MOFPD**.

This Proof of Authority must be maintained on file and readily available upon request

2. Period of Performance

The period of performance is specified in the Award. **MOFPD** is only authorized to perform allowable activities approved under the award, within the period of performance.

3. Lobbying and Political Activities

As required by Section 1352, Title 31 of the United States Code (U.S.C.), for persons entering into a contract, grant, loan, or cooperative agreement from an agency or requests or receives from an agency a commitment providing for the United States to insure or guarantee a loan, **MOFPD** certifies that:

- (a) No federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any federal grant, the making of any federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any federal contract, grant, loan, or cooperative agreement.
- (b) If any funds other than federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this federal contract, grant, loan, or cooperative agreement, the undersigned shall

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complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying", in accordance with its instructions.

(c) The undersigned shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.

MOFPD will also comply with provisions of the Hatch Act (5 U.S.C. §§ 1501- 1508 and §§ 7324-7328) which limit the political activities of employees whose principal employment activities are funded in whole or in part with federal funds.

Finally, **MOFPD** agrees that federal funds will not be used, directly or indirectly, to support the enactment, repeal, modification or adoption of any law, regulation or policy without the express written approval from the California Governor's Office of Emergency Services (Cal OES) or the federal awarding agency.

4. Debarment and Suspension

As required by Executive Orders 12549 and 12689, and 2 C.F.R. § 200.213 and codified in 2 C.F.R. Part 180, Debarment and Suspension, **MOFPD** will provide protection against waste, fraud, and abuse by debarring or suspending those persons deemed irresponsible in their dealings with the federal government. **MOFPD** certifies that it and its principals, recipients, or subrecipients:

(a) Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any federal department or agency;

(b) Have not within a three-year period preceding this application been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (federal, state, or local) transaction or contract under a public transaction; violation of federal or state antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;

Are not presently indicted for or otherwise criminally or civilly charged by a governmental entity (federal, state, or local) with commission of any of the offenses enumerated in paragraph (2)(b) of this certification; and

(d) Have not within a three-year period preceding this application had one or more public transaction (federal, state, or local) terminated for cause or default.

Where **MOFPD** is unable to certify to any of the statements in this certification, he or she shall attach an explanation to this application.

5. Non-Discrimination and Equal Employment Opportunity

MOFPD will comply with all state and federal statutes relating to nondiscrimination, including:

(a) Title VI of the Civil Rights Act of 1964 (Public Law (P.L.) 88-352 and 42 U.S.C. § 2000d et. seq.) which prohibits discrimination on the basis of race, color, or national origin and requires that recipients of federal financial assistance take reasonable steps to provide meaningful access to persons with limited English proficiency (LEP) to their programs and services;

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(b) Title IX of the Education Amendments of 1972, (20 U.S.C. §§ 1681-1683, and 1685- 1686), which prohibits discrimination on the basis of sex in any federally funded educational program or activity;

(c) Section 504 of the Rehabilitation Act of 1973, (29 U.S.C. § 794), which prohibits discrimination against those with disabilities or access and functional needs;

(d) Americans with Disabilities Act (ADA) of 1990 (42 U.S.C. §§ 12101- 12213), which prohibits discrimination on the basis of disability and requires buildings and structures be accessible to those with disabilities and access and functional needs;

(e) Age Discrimination Act of 1975, (42 U.S.C. §§ 6101-6107), which prohibits discrimination on the basis of age;

(f) Public Health Service Act of 1912 (42 U.S.C. §§ 290 dd—2), relating to confidentiality of patient records regarding substance abuse treatment;

(g) Title VIII of the Civil Rights Act of 1968 (42 U.S.C. § 3601 et seq.), relating to nondiscrimination in the sale, rental or financing of housing as implemented by the Department of Housing and Urban Development at 24 C.F.R. Part 100. The prohibition on disability discrimination includes the requirement that new multifamily housing with four or more dwelling units—i.e., the public and common use areas and individual apartment units (all units in buildings with elevators and ground-floor units in buildings without elevators)— be designed and constructed with certain accessible features (See 24 C.F.R. § 100.201);

(h) Executive Order 11246, which prohibits federal contractors and federally assisted construction contractors and subcontractors, who do over \$10,000 in Government business in one year from discriminating in employment decisions on the basis of race, color, religion, sex, sexual orientation, gender identification or national origin;

(i) Executive Order 11375, which bans discrimination on the basis of race, color, religion, sex, sexual orientation, gender identification, or national origin in hiring and employment in both the United States federal workforce and on the part of government contractors;

(j) California Public Contract Code § 10295.3, which prohibits discrimination based on domestic partnerships and those in same sex marriages;

(k) DHS policy to ensure the equal treatment of faith-based organizations, under which all applicants and recipients must comply with equal treatment policies and requirements contained in 6 C.F.R. Part 19;

(l) **MOFPD** will comply with California's Fair Employment and Housing Act (FEHA) (California Government Code §§12940, 12945, 12945.2), as applicable. FEHA prohibits harassment and discrimination in employment because of ancestry, familial status, race, color, religious creed (including religious dress and grooming practices), sex (which includes pregnancy, childbirth, breastfeeding and medical conditions related to pregnancy, childbirth or breastfeeding), gender, gender identity, gender expression, sexual orientation, marital status, national origin, ancestry, mental and physical disability, genetic information, medical condition, age, pregnancy, denial of medical and family care leave, or pregnancy disability leave, military and veteran status, and/or retaliation for protesting illegal discrimination related to one of these categories, or for reporting patient abuse in tax supported institutions;

(m) Any other nondiscrimination provisions in the specific statute(s) under which application for federal assistance is being made; and

(n) The requirements of any other nondiscrimination statute(s) that may apply to this application.

6. Drug-Free Workplace

As required by the Drug-Free Workplace Act of 1988 (41 U.S.C. § 701 et seq.), **MOFPD** certifies that it will maintain a drug-free workplace and a drug-free awareness program as outlined in the Act.

7. Environmental Standards

MOFPD will comply with state and federal environmental standards, including:

(a) California Environmental Quality Act (CEQA) (California Public Resources Code §§ 21000-21177), to include coordination with the city or county planning agency;

(b) CEQA Guidelines (California Code of Regulations, Title 14, Division 6, Chapter 3, §§ 15000- 15387);

(c) Federal Clean Water Act (CWA) (33 U.S.C. § 1251 et seq.), which establishes the basic structure for regulating discharges of pollutants into the waters of the United States and regulating quality standards for surface waters;

(d) Federal Clean Air Act of 1955 (42 U.S.C. § 7401) which regulates air emissions from stationary and mobile sources;

(e) Institution of environmental quality control measures under the National Environmental Policy Act (NEPA) of 1969 (P.L. 91-190); the Council on Environmental Quality Regulations for Implementing the Procedural Provisions of NEPA; and Executive Order 12898 which focuses on the environmental and human health effects of federal actions on minority and low-income populations with the goal of achieving environmental protection for all communities;

(f) Evaluation of flood hazards in floodplains in accordance with Executive Order 11988;

(g) Executive Order 11514 which sets forth national environmental standards;

(h) Executive Order 11738 instituted to assure that each federal agency empowered to enter into contracts for the procurement of goods, materials, or services and each federal agency empowered to extend federal assistance by way of grant, loan, or contract shall undertake such procurement and assistance activities in a manner that will result in effective enforcement of the Clean Air Act and the Federal Water Pollution Control Act Executive Order 11990 which requires preservation of wetlands;

(i) The Safe Drinking Water Act of 1974, (P.L. 93-523);

(j) The Endangered Species Act of 1973, (P.L. 93-205);

(k) Assurance of project consistency with the approved state management program developed under the Coastal Zone Management Act of 1972 (16 U.S.C. §§1451 et seq.);

(l) Conformity of Federal Actions to State (Clear Air) Implementation Plans under Section 176(c) of the Clean Air Act of 1955, as amended (42 U.S.C. §§7401 et seq.);

(m) Wild and Scenic Rivers Act of 1968 (16 U.S.C. § 1271 et seq.) related to protecting components or potential components of the national wild and scenic rivers system.

MOFPD shall not be: 1) in violation of any order or resolution promulgated by the State Air Resources Board or an air pollution district; 2) subject to a cease and desist order pursuant to § 13301 of the California Water Code for violation of waste discharge requirements or discharge prohibitions; or 3) determined to be in violation of federal law relating to air or water pollution.

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8. Audits

For subrecipients expending \$750,000 or more in federal grant funds annually, **MOFPD** will cause to be performed the required financial and compliance audits in accordance with the Single Audit Act Amendments of 1996 and Title 2 of the Code of Federal Regulations, Part 200, Subpart F Audit Requirements.

9. Access to Records

In accordance with 2 C.F.R. § 200.336, **MOFPD** will give the awarding agency, the Comptroller General of the United States and, if appropriate, the state, through any authorized representative, access to and the right to examine all records, books, papers, or documents related to the award. **MOFPD** will require any subrecipients, contractors, successors, transferees and assignees to acknowledge and agree to comply with this provision.

10. Conflict of Interest

MOFPD will establish safeguards to prohibit **MOFPD**'s employees from using their positions for a purpose that constitutes or presents the appearance of personal or organizational conflict of interest, or personal gain.

11. Financial Management

False Claims for Payment - **MOFPD** will comply with 31 U.S.C §§ 3729-3733 which sets forth that no subrecipient, recipient, or subrecipient shall submit a false claim for payment, reimbursement or advance.

12. Reporting - Accountability

MOFPD agrees to comply with applicable provisions of the Federal Funding Accountability and Transparency Act (FFATA) (P.L. 109-282), specifically (a) the reporting of subawards obligating \$25,000 or more in federal funds and (b) executive compensation data for first-tier subawards. This includes the provisions of FFATA, which includes requirements for executive compensation, and also requirements implementing the Act for the non-federal entity at 2 C.F.R. Part 25 Financial Assistance Use of Universal Identifier and Central Contractor Registration and 2 C.F.R. Part 170 Reporting Subaward and Executive Compensation Information.

13. Whistleblower Protections

MOFPD also must comply with statutory requirements for whistleblower protections at 10 U.S.C. § 2409, 41 U.S.C. § 4712, and 10 U.S.C. § 2324, 41 U.S.C. § 4304 and § 4310.

14. Human Trafficking

MOFPD will comply with the requirements of Section 106(g) of the Trafficking Victims Protection Act of 2000, as amended (22 U.S.C. § 7104) which prohibits grant award recipients or a subrecipient from: (1) engaging in trafficking in persons during the period of time that the award is in effect; (2) procuring a commercial sex act during the period of time that the award is in effect; (3) using forced labor in the performance of the award or subawards under the award.

15. Labor Standards

MOFPD will comply with the following federal labor standards:

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(a) The Davis-Bacon Act (40 U.S.C. §§ 276a to 276a-7), as applicable, and the Copeland Act (40 U.S.C. § 3145 and 18 U.S.C. § 874) and the Contract Work Hours and Safety Standards Act (40 U.S.C. §§ 327-333), regarding labor standards for federally-assisted construction contracts or subcontracts, and

(b) The Federal Fair Labor Standards Act (29 U.S.C. § 201 et al.) as they apply to employees of institutes of higher learning (IHE), hospitals and other non-profit organizations.

16. Worker's Compensation

MOFPD must comply with provisions which require every employer to be insured to protect workers who may be injured on the job at all times during the performance of the work of this Agreement, as per the workers compensation laws set forth in California Labor Code §§ 3700 et seq.

17. Property-Related

If applicable to the type of project funded by this federal award, **MOFPD** will:

(a) Comply with the requirements of Titles II and III of the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 (P.L. 91-646) which provide for fair and equitable treatment of persons displaced or whose property is acquired as a result of federal or federally-assisted programs. These requirements apply to all interests in real property acquired for project purposes regardless of federal participation in purchase;

(b) Comply with flood insurance purchase requirements of Section 102(a) of the Flood Disaster Protection Act of 1973 (P.L. 93-234) which requires subrecipients in a special flood hazard area to participate in the program and to purchase flood insurance if the total cost of insurable construction and acquisition is \$10,000 or more;

(c) Assist the awarding agency in assuring compliance with Section 106 of the

(d) National Historic Preservation Act of 1966, as amended (16 U.S.C. § 470), Executive Order 11593 (identification and protection of historic properties), and the Archaeological and Historic Preservation Act of 1974 (16 U.S.C. §469a-1 et seq.); and

(e) Comply with the Lead-Based Paint Poisoning Prevention Act (42 U.S.C. § 4831 and 24 CFR Part 35) which prohibits the use of lead-based paint in construction or rehabilitation of residence structures.

18. Certifications Applicable Only to Federally-Funded Construction Projects

For all construction projects, **MOFPD** will:

(a) Not dispose of, modify the use of, or change the terms of the real property title or other interest in the site and facilities without permission and instructions from the awarding agency. Will record the federal awarding agency directives and will include a covenant in the title of real property acquired in whole or in part with federal assistance funds to assure nondiscrimination during the useful life of the project;

(b) Comply with the requirements of the awarding agency with regard to the drafting, review and approval of construction plans and specifications; and

(c) Provide and maintain competent and adequate engineering supervision at the construction site to ensure that the complete work conforms with the approved plans and specifications and will

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furnish progressive reports and such other information as may be required by the assistance awarding agency or State.

19. Use of Cellular Device While Driving is Prohibited

MOFPD is required to comply with California Vehicle Code sections 23123 and 23123.5. These laws prohibit driving motor vehicle while using an electronic wireless communications device to write, send, or read a text-based communication. Drivers are also prohibited from the use of a wireless telephone without hands-free listening and talking, unless to make an emergency call to 911, law enforcement, or similar services.

20. California Public Records Act and Freedom of Information Act

MOFPD acknowledges that all information submitted in the course of applying for funding under this program, or provided in the course of an entity’s grant management activities that are under Federal control, is subject to the Freedom of Information Act (FOIA), 5 U.S.C. § 552, and the California Public Records Act, California Government Code section 6250 et seq. **MOFPD** should consider these laws and consult its own State and local laws and regulations regarding the release of information when reporting sensitive matters in the grant application, needs assessment, and strategic planning process.

**HOMELAND SECURITY GRANT PROGRAM (HSGP) –
PROGRAM SPECIFIC ASSURANCES / CERTIFICATIONS**

21. Acknowledgment of Federal Funding from DHS

All recipients must acknowledge their use of federal funding when issuing statements, press releases, requests for proposals, bid invitations, and other documents describing projects or programs funded in whole or in part with federal funds.

22. Activities Conducted Abroad

All recipients must ensure that project activities carried on outside the United States are coordinated as necessary with appropriate government authorities and that appropriate licenses, permits, or approvals are obtained.

23. Best Practices for Collection and Use of Personally Identifiable Information (PII)

DHS defines personally identifiable information (PII) as any information that permits the identity of an individual to be directly or indirectly inferred, including any information that is linked or linkable to that individual. All recipients who collect PII are required to have a publicly-available privacy policy that describes standards on the usage and maintenance of PII they collect. Recipients may also find the DHS Privacy Impact Assessments: Privacy Guidance and Privacy template a useful resource respectively.

24. Copyright

All recipients must affix the applicable copyright notices of 17 U.S.C. §§ 401 or 402 and an acknowledgement of U.S. Government sponsorship (including the award number) to any work first produced under federal financial assistance awards.

25. Duplication of Benefits

Any cost allocable to a particular federal financial assistance award provided for in 2 C.F.R. Part 200, Subpart E may not be charged to other federal financial assistance awards to overcome fund deficiencies, to avoid restrictions imposed by federal statutes, regulations, or federal financial assistance award terms and conditions, or for other reasons. However, these prohibitions would not preclude recipients from shifting costs that are allowable under two or more awards in accordance with existing federal statutes, regulations, or the federal financial assistance award terms and conditions.

26. Energy Policy and Conservation Act

All recipients must comply with the requirements of 42 U.S.C. § 6201 which contain policies relating to energy efficiency that are defined in the state energy conservation plan issued in compliance with this Act.

27. Federal Debt Status

All recipients are required to be non-delinquent in their repayment of any federal debt. Examples of relevant debt include delinquent payroll and other taxes, audit disallowances, and benefit overpayments. See OMB Circular A-129.

28. Fly America Act of 1974

All recipients must comply with Preference for U.S. Flag Air Carriers: (air carriers holding certificates under 49 U.S.C. § 41102) for international air transportation of people and property to the extent that such service is available, in accordance with the International Air Transportation Fair Competitive Practices Act of 1974 (49 U.S.C. § 40118) and the interpretative guidelines issued by the Comptroller General of the United States in the March 31, 1981, amendment to Comptroller General Decision B- 138942.

29. Hotel and Motel Fire Safety Act of 1990

In accordance with Section 6 of the Hotel and Motel Fire Safety Act of 1990, **MOFPD** must ensure that all conference, meeting, convention, or training space funded in whole or in part with federal funds complies with the fire prevention and control guidelines of the Federal Fire Prevention and Control Act of 1974, as amended, 15 U.S.C. § 2225a.

30. Non-supplanting Requirement

All recipients who receive federal financial assistance awards made under programs that prohibit supplanting by law must ensure that federal funds do not replace (supplant) funds that have been budgeted for the same purpose through non- federal sources.

31. Patents and Intellectual Property Rights

Unless otherwise provided by law, recipients are subject to the Bayh-Dole Act, Pub. L. No. 96-517, as amended, and codified in 35 U.S.C. § 200 et seq. All recipients are subject to the specific requirements governing the development, reporting, and disposition of rights to inventions and patents resulting from financial assistance awards located at 37 C.F.R. Part 401 and the standard patent rights clause located at 37 C.F.R. § 401.14.

32. SAFECOM

All recipients who receive federal financial assistance awards made under programs that provide emergency communication equipment and its related activities must comply with the SAFECOM Guidance for Emergency Communication Grants, including provisions on technical standards that ensure and enhance interoperable communications.

33. Terrorist Financing

All recipients must comply with Executive Order 13224 and U.S. law that prohibit transactions with, and the provisions of resources and support to, individuals and organizations associated with terrorism. Recipients are legally responsible to ensure compliance with the Order and laws.

34. Reporting of Matters Related to Recipient Integrity and Performance

If the total value of the recipient's currently active grants, cooperative agreements, and procurement contracts from all federal assistance offices exceeds \$10,000,000 for any period of time during the period of performance of this federal financial assistance award, you must comply with the requirements set forth in the government-wide Award Term and Condition for Recipient Integrity and Performance Matters located at 2 C.F.R. Part 200, Appendix XII, the full text of which is incorporated here by reference in the award terms and conditions.

35. USA Patriot Act of 2001

All recipients must comply with requirements of the Uniting and Strengthening America by Providing Appropriate Tools Required to Intercept and Obstruct Terrorism Act (USA PATRIOT Act), which amends 18 U.S.C. §§ 175–175c.

36. Use of DHS Seal, Logo, and Flags

All recipients must obtain permission from their DHS Financial Assistance Office, prior to using the DHS seal(s), logos, crests or reproductions of flags or likenesses of DHS agency officials, including use of the United States Coast Guard seal, logo, crests or reproductions of flags or likenesses of Coast Guard officials.

IMPORTANT

The purpose of the assurance is to obtain federal and state financial assistance, including any and all federal and state grants, loans, reimbursement, contracts, etc. **MOFPD** recognizes and agrees that state financial assistance will be extended based on the representations made in this assurance. This assurance is binding on **MOFPD**, its successors, transferees, assignees, etc. Failure to comply with any of the above assurances may result in suspension, termination, or reduction of grant funds.

All appropriate documentation, as outlined above, must be maintained on file by **MOFPD** and available for Cal OES or public scrutiny upon request. Failure to comply with these requirements may result in suspension of payments under the grant or termination of the grant or both and the subrecipient may be ineligible for award of any future grants if the Cal OES determines that any of the following has occurred: (1) the recipient has made false certification, or (2) violates the certification by failing to carry out the requirements as noted above.

Initial _____

8.5A

All of the language contained within this document must be included in the award documents for all subawards at all tiers. All recipients are bound by the Department of Homeland Security Standard Terms and Conditions 2020, Version 10.1, hereby incorporated by reference, which can be found at: <https://www.dhs.gov/publication/fy15-dhs-standard-terms-and-conditions>.

The undersigned represents that he/she is authorized by MOFPD to enter into this agreement for and on behalf of the said Applicant.

Signature of Authorized Agent:

Printed Name of Authorized Agent:

Title: City Manager

Date: _____

Initial _____

8.5A

Appendix C -- Form of Reimbursement Request

REIMBURSEMENT REQUEST

October 13, 2020

Contra Costa County Office of the Sheriff
1850 Muir Road
Martinez, CA 94553-4719

Re: HSGP 2020 Grant Reimbursement Request

Pursuant to the "Memorandum of Understanding between **County of Contra Costa** and the **Moraga Orinda Fire Protection District ("MOFPD")** for the distribution of **Homeland Security Grant Program 2020 ("HSGP 2020")** funds, dated September 1, 2020, **MOFPD** hereby requests reimbursement as follows:

Total Amount of
Reimbursement
Requested in this
Request: _____

**Environmental Beta-
Attenuation Air
Sampling Monitor
\$23,950**

MOFPD certifies that:

- (a) The total amount of funds requested pursuant to this Reimbursement Request will be used to reimburse **MOFPD** for Authorized Expenditures, which expenditures are set forth on the attached Schedule 1, to which are attached true and correct copies of all required documentation of such expenditures.
- (b) After giving effect to the disbursement requested pursuant to this Reimbursement Request, the Funds disbursed as of the date of this disbursement will not exceed the maximum amount set forth in Section 3.2 of the MOU or the not to exceed amounts specified in Appendix A for specific projects and programs.
- (c) The representations, warranties and certifications made in the MOU are true and correct in all material respects as if made on the date hereof, and **MOFPD** is in compliance with all Grant Assurances in Appendix B of the MOU. Furthermore, by signing this report, **MOFPD** certifies to the best of their knowledge and belief that the report is true, complete and accurate and expenditures, disbursements, and cash receipts are for the purpose and objectives set forth in the terms and conditions of the federal award. **MOFPD** is aware that any false, fictitious or fraudulent information or the omission of any

material fact, may subject **MOFPD** to criminal civil or administrative penalties for fraud, false statements, false claims or otherwise.

- (d) No Event of Default has occurred and is continuing.
- (e) The undersigned is an officer of **MOFPD** authorized to execute this Reimbursement Request on behalf of **MOFPD**.

Signature of Authorized Agent: _____

Printed Name of Authorized Agent: _____

Title: City Manager Date: _____

SCHEDULE 1 TO REQUEST FOR REIMBURSEMENT

The following is an itemized list of Authorized Expenditures for which reimbursement is requested:

Project	Payee	Amount	Description	If final claim for project, check box
IJ - 4				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

The following are attached as part of this Schedule 1 (Please check items that are applicable):

Planning:

- Invoice/Payroll Charges
- Payroll Register
- Cleared Check Payment
- Job Description
- Functional Timesheets
- Deliverables/Progress Reports

Organization:

- Invoice/Payroll Charges
- Payroll Register
- Cleared Check Payment
- Job Description
- Functional Timesheets
- Deliverables/Progress Reports

Equipment:

- Invoice
- Cleared Check Payment
- Board Order
- Packing Slip
- EHP Approval
- System for Award Management
- FE Contract
- Sole Source (County, State)
- Supplemental
- Equipment Ledger
- Performance Bond

Training:

- Invoice
- Cleared Check Payment
- Training Feedback Number
- EHP Approval
- Certificates/Proof of Participation
- Sign In Sheet
- Agenda

Exercise:

- Invoice
- Cleared Check Payment
- After Action Report
- EHP Approval
- Overtime Authorization

For inquiries/questions, please contact:

Name: _____ Tel _____ Email: _____



Moraga-Orinda Fire District

Office of the Fire Marshal

Fire Prevention Report September 2021

Number/Types of Complaints:

- Dead tree – **82 YTD**
- Exterior Hazard – **185 YTD**
- Property Transfer Inspections-**625 YTD**
 - Property Transfer Initial Pass- **329**
 - Property Transfer Initial Fail- **296**

Exterior Hazard Inspections 2021:

- Number of Assessments – **1897**
- Initial Pass – **597**/ Initial Failed – **1300**
- Number of pre-citations – **41**
- Number of Notice to abate – **340**
- Number of abatement hearings – **3**
- Number of citations – **36**

Number of Failed Properties Moved to Weed Abatement Hearings 2020: **21**

- Number of properties ordered to abate – **21**
- Number of properties abated – **7** / Total Cost District Funded Work: **\$36,960***Inc. admin fee
- Number of properties moved to Lien Assessment Hearing – **6**
- Total Amount Liens placed: **\$31,490**

Number of Failed Properties Moved to Weed Abatement Hearings 2021: **3**

- Number of properties ordered to abate – **3**
- Number of properties abated – **2** / Total Cost District Funded Work: **\$58,740***Inc. admin fee
- Number of properties moved to Lien Assessment Hearing – **0**
- Total Amount Liens placed: **\$**

CHIPPING:

Total YTD – **67** Days, Tons **309**

- Number of days– **20**
- Total estimated material removed– **49**

STATE MANDATED INSPECTIONS:

- E Occupancy– **16 (8 passed/8 failed)**
Public K-12 Schools
- R-1 Occupancy– **0**
Boarding Houses, Motels, Hotels
- R-2 Occupancy–**74 (18 passed/56 failed)**
Apartments, Dorms, fraternities, sororities
- I Occupancy– **0**
Jails
- High Rise

PLAN REVIEW:

2020- 296

2021-

January– 55	April– 44
February– 20	May– 22
March– 40	June– 44

July- 20	October-
August- 33	November-
September- 16	December-

CURRENT PROJECTS:

- Working on Complaint Backlog
- Inspections & Follow up
- Pine Hurst Fuel Break
- New Employee Training

PLAN FOR THIS QUARTER:

- Prep For Tunnel East Bay Hills Grant
- FMS Training