



Moraga-Orinda Fire District

Board of Directors

REGULAR MEETING

September 18, 2019

6:00 p.m. CLOSED SESSION

7:00 p.m. OPEN SESSION

PLEASE NOTE NEW MEETING ADDRESS:

Sarge Littlehale Room
22 Orinda Way
Orinda, CA 94563

1. OPENING CEREMONIES

- 1.1 Call the Meeting to Order
- 1.2 Roll Call

2. PUBLIC COMMENT

The public is invited to speak on any matter on any Closed Session item below. Comments should be limited to three minutes. Please state your name and address for the record.

3. CLOSED SESSION

3.1. **Conference with Legal Counsel – Potential Litigation**

Potential litigation pursuant to subdivision (d)(2) of Government Code Section 54956.9

4. RECONVENE THE MEETING

- 4.1 Call the Meeting to Order
- 4.2 Pledge of Allegiance

5. REPORT OF CLOSED SESSION ACTION

6. PUBLIC COMMENT

The public is invited to speak on any matter not appearing on the agenda, and within the subject matter jurisdiction of the District. Comments should be limited to three minutes. Please state your name and address for the record.

7. CONSENT AGENDA

- 7.1 **Meeting Minutes – July 17, 2019 (special), July 17, 2019 (regular)**
Staff Recommendation: Approve and File
- 7.2 **Monthly Incident Report for July 2019 and August 2019**
Staff Recommendation: Approve and File
- 7.3 **Monthly Check/Voucher Register – July 2019 and August 2019**
Staff Recommendation: Approve and File
- 7.4 **Monthly Financial Report – June 2019 and July 2019**
Staff Recommendation: Approve and File
- 7.5 **Quarterly Treasurer's Investment Report – June 2019**
Staff Recommendation: Approve and File
- 7.6 **PARS Annual Statement – June 2019**
Staff Recommendation: Approve and File

8. REGULAR AGENDA

- 8.1 **Draft OPEB Valuation Report as of June 30, 2019 and Approval of OPEB Funding Policy**

Staff will present information to the Board regarding the Draft OPEB Valuation Report as of June 30, 2019 and approval of OPEB Funding Policy.

Staff Recommendation: 1) Discuss; 2) Deliberate; 3) Provide Direction to Staff Regarding Draft OPEB Valuation Report as of June 30, 2019 and Approve the OPEB Funding Policy

8.2 Approval of Engagement Letter with Eide Bailly, LLP for Audit Services for the Fiscal Year Ended June 30, 2019

Staff will present information to the Board regarding the merger of the District's auditor, Vavrinek Trine Day & Co., Inc. with Eide Bailly, LLP.

Staff Recommendation: 1) Discuss; 2) Deliberate; 3) Authorize Staff to Sign Engagement Letter with Eide Bailly, LLP for Audit Services for the Fiscal Year Ended June 30, 2019

8.3 Authorize the Fire Chief to Amend the Contract with the State of California for the North Orinda Shaded Fuel Break to increase the Contract from \$4,000,000 to \$4,250,000; Authorize Revenue and Expenditure Budget Adjustment Increases In the Amount of \$250,000 in the North Orinda Emergency Fuel Break Special Revenue Fund

Staff will present information to the Board regarding the North Orinda Shaded Fuel Break Project, a \$250,000 increase in the contract and a North Orinda Emergency Fuel Break Special Revenue Fund budget adjustment.

Staff Recommendation: 1) Discuss; 2) Deliberate; 3) Authorize the Fire Chief to Amend the Contract with the State of California for the North Orinda Shaded Fuel Break to increase the Contract from \$4,000,000 to \$4,250,000; Authorize Revenue and Expenditure Budget Adjustment Increases In the Amount of \$250,000 in the North Orinda Emergency Fuel Break Special Revenue Fund

8.4 Authorize the Fire Chief to Amend the Contract with Firestorm Wildland Fire Suppression, Inc. to Perform All Necessary Services Required for the Construction of the North Orinda Shaded Fuel Break Project in an Amount Not to Exceed \$2,250,000

Staff will present information to the Board regarding an amendment to increase the contract with Firestorm Wildland Fire Suppression, Inc. from an amount not to exceed \$2,000,000 to \$2,250,000.

Staff Recommendation: 1) Discuss; 2) Deliberate; 3) Authorize the Fire Chief to Enter into a Contract Amendment with Firestorm Wildland Fire Suppression, Inc. to Perform All Necessary Services Required for the Construction of the North Orinda Shaded Fuel Break Project in an Amount not to Exceed \$2,250,000.

8.5 Authorize the Fire Chief to Amend the Contract with Sequoia Ecological Consulting, Inc. to Perform All Necessary Environmental Research, Consulting and Monitoring Required for the North Orinda Shaded Fuel Break Project in an Amount Not to Exceed \$600,000

Staff will present information to the Board regarding an amendment to increase the contract with Sequoia Ecological Consulting, Inc. from an amount not to exceed \$500,000 to \$600,000.

Staff Recommendation: 1) Discuss; 2) Deliberate; 3) Authorize the Fire Chief to Enter into a Contract Amendment with Sequoia Ecological Consulting, Inc. to Perform all Necessary Environmental Research, Consulting and Monitoring Required for the North Orinda Shaded Fuel Break Project in an Amount not to Exceed \$600,000.

8.6 Authorize the Fire Chief to Amend the Contract with Elderd Bros., Inc. to Perform Specialized Fuel Reduction Services Required for the Construction of the North Orinda Shaded Fuel Break Project in an Amount Not to Exceed \$150,000

Staff will present information to the Board regarding an amendment to increase the contract with Elderd Bros., Inc. from an amount not to exceed \$85,000 to \$150,000.

Staff Recommendation: 1) Discuss; 2) Deliberate; 3) Authorize the Fire Chief to Enter into a Contract Amendment Elderd Bros., Inc. to Perform Specialized Fuel Reduction Services Required for the Construction of the North Orinda Shaded Fuel Break Project in an Amount Not to Exceed \$150,000.

8.7 Authorize Acceptance of the FEMA Assistance to Firefighters Grant in the Amount of \$75,169 and Authorize a Fiscal Year 2020 Capital Projects Fund Revenue Budget Adjustment Increase in the Amount of \$75,160 and a Capital Projects Fund Expenditure Budget Increase in the Amount of \$82,686

Staff will present information to the Board regarding a FEMA Assistance to Firefighters Grant in the Amount of \$75,169 to purchase new fire hose.

Staff Recommendation: 1) Discuss; 2) Deliberate; 3) Approval to Accept FEMA Assistance to Firefighters Grant in the Amount of \$75,169 and Authorize a Fiscal Year 2020 Capital Projects Fund Revenue Budget Adjustment Increase in the Amount of \$75,169 and a Capital Projects Fund Expenditure Budget Increase in the Amount of \$82,686.

8.8 Discussion of Third Ambulance Response and Provide Direction to Fire Chief

Staff will present information to the Board regarding the District's third ambulance response.

Staff Recommendation: 1) Discuss; 2) Deliberate; 3) Provide Direction to Staff

9. COMMITTEE REPORTS

9.1 Finance Committee (Directors Danziger and Jorgens)

9.2 Audit Ad Hoc Committee (Director Jex)

9.3 Long Range Financial Plan Ad Hoc Committee (Directors Donner and Jorgens)

9.4 Facilities Ad Hoc Committee (Directors Baitx and Donner)

9.5 Fire Chief Performance Evaluation Ad Hoc Committee (Directors Baitx and Donner)

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

a. Website Redesign

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) 258-4599, 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 September 13, 2019, 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.



Gloriann Sasser
Administrative Services Director

Moraga-Orinda Fire Protection District



BOARD OF DIRECTORS SPECIAL BOARD MEETING MINUTES

July 17, 2019

1. The Board of Directors convened in Open Session at 6:01 p.m. on July 17, 2019 at the Sarge Littlehale Room, 22 Orinda Way, Orinda, California. President Danziger called the meeting to order. Present were the following Directors and Staff:

Director Baitx
Director Donner
Director Jex

Director Jorgens
President Danziger
Dave Winnacker, Fire Chief

Admin. Services Director Gloriann Sasser
HR Benefits Manager Christine Russell
Jonathan Holtzman, District Counsel
Patricia Edwards, Interim District Clerk

2. PUBLIC COMMENT

President Danziger opened the public comment. There were no requests to address the Board. President Danziger closed the Public Comment.

3. SPECIAL CALENDAR

3.1 Discussion of Increased Suppression Staff

Chief Winnacker provided the report. During the FY20 budget process members of the board asked for information regarding increasing daily minimum suppression staffing from the current level of 17 to 19. President Danziger stated that the main issue was increasing suppression staffing from 17 to 19 for the ambulance at Station 45. He asked the Chief to explain the cross-staffing model. Chief Winnacker stated that District staff is assigned to a specific station not to a specific apparatus. Staff is dispatched on the appropriate apparatus for the type of call. Station 45 is cross-staffed so staff responds with the engine or ambulance depending on the service call. Station 41 has a dedicated ambulance. The crew assigned to the engine only responds to calls requiring the engine and the crew assigned to the medic unit only responds on the medic unit. For calls in Station 41's district, when a call is received requiring emergency medical services (EMS), both the engine and medic unit respond to calls. The engine returns when it is no longer needed and the medic unit transports the patient to the hospital. There is no gap in coverage after the on-scene care is provided but there is a gap in medical coverage.

President Danziger stated that, on a medic call for Station 45, all three firefighters respond. He asked if all District Captains are Paramedics. Chief Winnacker stated that there are Paramedics I and Paramedics II. The majority of Engineers and Captains are Paramedics II. The District uses firefighters/paramedics to deliver primary medic care. This enables the Captain to focus on their responsibilities. President Danziger asked if an officer who is a paramedic can work down. Chief Winnacker responded yes. President Danziger stated that Station 41 has ambulance staff that responds with the engine staff. All other stations responding to a medical call have only three staff responding. Director Jorgens asked for the capabilities of Station 43 staff. Chief Winnacker stated that there is no distinction in the medical care between an engine's staff versus an ambulance staff. The distinction is the ability to transport. The engine is not set up for transport. Director Donner noted that all of the equipment and medical supplies provided on an ambulance are included on an engine. Chief Winnacker stated that primary patient care can be provided on all the District's apparatus. All firefighters are, at a minimum, Emergency Medical Technicians (EMT). It is unlikely that the three responding staff would all be EMTs. Director Jorgens questioned the difference between service delivered by an ambulance or an engine and if Paramedics I and Paramedics II had the same qualifications. Director Jorgens asked how many people could fit in an ambulance. Chief Winnacker responded six. Director Donner asked, if Station 41 is on a medical call and both the ambulance and engine are on scene and another medical call comes in for Station 41's district, can Station 44 take the call if it is not a serious medical call? Chief Winnacker responded that the Captain makes the decision based on the circumstances.

Director Donner noted that Orinda residents are not aware that Orinda does not have a designated ambulance. He noted that this creates a hole and delay in the MOFD service at this end of the District.

A full staffing model is important for the citizens and for District staff. It is important for the District to look at how to increase the staffing from 17 to 19 for safety reasons. President Danziger asked why the increased staffing is safer for District staff. Director Donner responded that more manpower at a fire is more efficient to extinguish the fire and is safer for staff. Director Baitx noted that travel distance also increases response time. Director Jorgens noted a delay in transporting a patient due to waiting for an ambulance. Director Baitx clarified that the response model for north Orinda is Station 45 backed up with Stations 43 and 44. Director Donner stated that, eliminating the medic element, more boots on the ground and additional apparatus, increases the chance of success rate in fighting fires. Chief Winnacker stated that Medic 41 responds to a fire but is ready to depart if needed elsewhere. Director Jorgens asked how the MOFD model compares to its surrounding communities. Chief Winnacker stated that it depends on the setting (rural, suburban, or urban) and density of population and miles. The community has elected to have a higher level of fire protection per capita. There are several unique elements to the community which makes comparisons difficult. Director Baitx noted that time and distance for staff to get to an emergency increases the danger for citizens and staff.

President Danziger questioned the statistics for Response Totals and Transports for 2018 versus 2019 for 42 and 43. Chief Winnacker responded that there were ambulance mechanical issues, staff at training, and quirks with the timing and location of the calls.

President Danziger noted that staff is not available if the Board changed the policy for daily staffing at 19. Chief Winnacker stated that there are five authorized unfilled vacancies. Four candidates are currently being processed. There are currently 17 assigned staff plus one unassigned. Last year, there were only 88 days when extra staff were available. Chief Winnacker added that beds are available at 45 for staff. Director Donner clarified the five vacancies are five of the six floats. All of the stations are fully assigned.

Director Jorgens noted that there are significantly more ambulance calls than fire calls. He suggested that additional staffing for fire purposes was not the correct priority. The District needs to spend money on fire prevention, OPEB, PRST, and increasing reserves. The District does not have the luxury of increasing staffing in light of its other needs. Director Jex did a six-year review of response totals and incident types to identify demand. He noted that the gross activity numbers have changed very little. The demand for EMS rescue activity is about the same. The response time has improved. Gross numbers for the demand for services and ability to provide the services on a timely basis have both improved. If the District had the financial ability, it could discuss priorities. However, MOFD has obligations and these are the priority. The District is not meeting the actuarial contributions for OPEB and PRST. The General Reserves need to be increased. All previous District capital expenditures have been funded with debt service and not reserves. The District needs to be financially viable and meet its current obligations.

President Danziger opened the public comment.

Dr. Gene Gottfried, Orinda resident, stated that Orinda voted to join Moraga in 1997. One of the largest incentives was to get an ambulance attached to the District instead of getting EMT service from AMR in Walnut Creek. The expectation was that Orinda would have facilities equal to those of Moraga. He noted that it seems as though the Orinda residents are being shortchanged because Moraga has better service. He recognized the staffing issues. He stated that it would be fair to share or move Medic 41 staff to Station 45 or Station 44. He asked the Board to consider dedicated staff at Medic 45.

President Danziger closed the Public Comment.

Director Baitx stated that the District has a balanced budget with a staff of 19. If it cannot be done now, the District needs to find a way to get ambulance staff for Medic 45. Director Donner stated that increasing the staff at Station 45 would increase the District's medical abilities. This would be safer and better for the District. He noted that most residents in District 4 do not understand the significance of not having the dedicated ambulance at Station 45.

President Danziger noted that this meeting is the first of future discussions for this issue. He agrees that the District needs to work towards staffing at 19. He asked staff to check the property tax revenue and see how the District stands. He believes the District is doing well funding its unfunded liabilities. He requested that the item be continued at the September meeting. Director Jex stated that the Board sets

a 50% reserve goal and this gives flexibility to finance and fund the District adequately. If the District loses the progress it has made, it may default. He noted that the actuarial contributions for existing obligations have not been met. He stated that existing financial obligations are the priority. President Danziger stated that the discussion will continue and that the Board has more work to do on staffing.

3.2 Discussion of Third Ambulance Response and Provide Direction to Fire Chief

Chief Winnacker provided the report. During the May, 2019 meeting, the Board requested a report on MOFD's practice of responding a third ambulance to medical incidents when the two primary ambulance units are unavailable. At the June 2019 meeting, the Board requested an action item to be presented at the July 2019 meeting to provide direction on this issue. The June 19, 2019 staff report was presented to the board and contains detailed information regarding response times and frequency. Allocation of limited resources is a zero sum process, where resources dedicated to one task are not available to carry out other tasks. With the exception of Medic 41, the District cross-staffs ambulance units with the same firefighters that respond on the engine assigned to that station. With an average medical transport call lasting 90 minutes, the crew responding on a cross-staffed ambulance is taken out of district for an extended period, creating a gap in first responder coverage. In these cases, there is a competition for resources between two compelling uses of district units: 1. Maximizer engine based first responder coverage for the possibility of a subsequent call for service; 2. Provide ambulance transport to a receiving facility. The question of how to prioritize these two items, as they relate to third ambulance response, is a policy question on which the board can provide direction.

President Danziger asked if there have been any discussions with County EMS or ConFire. Chief Winnacker stated that the local EMS agency does not care how many ambulances the District has as long as the District's contract response times are met. Eliminating the third ambulance from the District results in increased response time from AMR by approximately two minutes. The state relationship between fire service and EMS agencies is confrontational. The second meeting was with the Contra Costa County Fire Protection District EMS Chief. They were not enthusiastic about taking MOFD's calls and requested more information. He noted that they are under no obligation to run MOFD's calls. They were concerned about how providing service to MOFD's jurisdiction would impact their unit availability and reliability for their response area and the contracted response time. When faced with a conflict, they would meet their internal obligations first. MOFD is responsible for responding to medical emergencies within its jurisdiction and exclusive operating area as part of Section 201 Rights under the EMS Act.

Director Baitx asked for details on the contract. Chief Winnacker provided the information and noted it includes transport time. Director Donner asked how many times MOFD helps ConFire annually. Chief Winnacker replied about 50% of the times that they come to this District. President Danziger asked if eliminating the third ambulance meant going out of District or responding. Chief Winnacker stated that Medic 41 and 45 would be the District's only ambulances if the third ambulance was eliminated. Currently, if these two units are not available, Medic 42 or 43 would respond if Medic 41 and 45 are on another call. Director Donner noted that this happened eleven times last year and leaves a gaping hole in the District for suppression services. Chief Winnacker stated that the discussion is to eliminate the third medical transport ambulance. Director Baitx summarized that, if Medic 41 and 45 were on a call, an engine or truck would respond to a new medical call. Director Jorgens heard that AMR staff are less trained and less experienced than MOFD staff for medical services. Director Baitx stated that if MOFD staff feel that the AMR staff are not adequate, MOFD staff can accompany the transport. President Danziger noted that the chart for Response Time reports AMR at 16.49 minutes and MOFD at 14.24 minutes. He noted that the engine staff cannot transport but they can provide all the needed medical care.

President Danziger opened the public comment.

Richard Olsen, Moraga resident, stated that eliminating the third ambulance advocates the ConFire model. He added that MOFD historically cannot depend on ConFire. He commented that it is not likely that three units would be out simultaneously. He noted that AMR ambulances are located where it best suits ConFire not the District.

President Danziger asked if the District could cancel a request to AMR if AMR states that their ambulance is not located close by. Chief Winnacker stated that it could be done theoretically but it is not practical.

The dispatch computer uses a complex algorithm to dispatch ambulances. ConFire handles dispatch for MOFD. MOFD needs simple, repeatable procedures. President Danziger remarked that this happens 20-25 times a year. He suggested trying it with ConFire and going back to the old system if it does not work. Chief Winnacker stated that an increase service level is to transport which is currently being done. The other increase service level is to maximize engine based first responder coverage for the possibility of a subsequent service call. The most important consideration is getting the paramedic to the patient.

Vince Wells, President of Local 1230, stated that having increased suppression staff fixes the third ambulance response issue. He noted that the Fire Flow Tax was established for paramedic services. He stated that going to 19 staff should be a priority for the Board.

President Danziger closed the Public Comment.

Director Jorgens asked about the status of California's SB 438 legislation on emergency medical services. Chief Winnacker replied that he did not have an update. Mr. Wells noted that SB 438 limits the local agencies ability to dispatch mutual aid.

President Danziger asked Counsel for clarification regarding direction for policy items. Counsel Holtzman responded that this is not an action item but was presented to get a sense of the Board. Director Jorgens noted that, based on the stats, using AMR delays transport by two minutes and this is a bad policy concept. Director Baitx stated his concern is getting the first responders on the road. Director Jorgens stated that it is a tradeoff and increases transport time by two minutes. Chief Winnacker stated that there would be no circumstance when MOFD would send a fourth ambulance. Director Baitx supports eliminating the third ambulance. President Danziger suggested that the District continue its discussions with ConFire. Chief Winnacker stated that the District does not have any leverage and needs to maintain a collaborative relationship with ConFire. Counsel Holtzman noted that having the third ambulance remedies the problem of increased suppression staff with two permanently staffed models. President Danziger stated that if the District staffing is at 19, there is no reason to discuss the third ambulance. Director Baitx stated that keeping the third transport takes an engine out of service as a first responder. Director Donner stated that patient assessment and stabilization is the priority. President Danziger directed the Chief to continue his discussions with ConFire and put this item on the August agenda. Chief Winnacker noted that there are two changes: an outside ambulance in the District and the billing element (Who pays the transport to AMR? MOFD or the patient?). It could result in a loss of District revenue. President Danziger stated that MOFD will continue the discussion with ConFire and consider the factors of cost and time.

4. ADJOURNMENT

At 7:29 p.m., President Danziger adjourned the Special Meeting.

For an audio recording of this and other Board meetings, please visit the MOFD District Board Meeting webpage <http://www.mofd.org/board/meetings>

Moraga-Orinda Fire Protection District

BOARD OF DIRECTORS REGULAR BOARD MEETING MINUTES

July 17, 2019



1. The Board of Directors convened in Open Session at 7:42 p.m. on July 17, 2019 at the Sarge Littlehale Room, 22 Orinda Way, Orinda, California. President Danziger called the meeting to order. Present were the following Directors and Staff:

Director Baitx
Director Donner
Director Jex

Director Jorgens
President Danziger
Dave Winnacker, Fire Chief

Admin. Services Director Gloriann Sasser
HR Benefits Manager Christine Russell
Jonathan Holtzman, District Counsel
Patricia Edwards, Interim District Clerk

2. PUBLIC COMMENT

President Danziger opened the public comment. There were no requests to address the Board. President Danziger closed the Public Comment.

3. CONSENT AGENDA

3.1 Meeting Minutes – June 19, 2019 (regular), July 8, 2019 (special)

Staff Recommendation: Approve and File

3.2 Monthly Incident Report for June 2019

Staff Recommendation: Approve and File

3.3 Monthly Check/Voucher Register – June 2019

Staff Recommendation: Approve and File

3.4 Monthly Financial Report – May 2019

Staff Recommendation: Approve and File

3.5. Monthly Financial Report (Preliminary) – June 2019

Staff Recommendation: Approve and File

Director Jorgens noted anomalies in the MOFD Response Time Summary report. He suggested that the report be changed to make the information more useful.

Motion by Director Jorgens and seconded by Director Baitx to approve the Consent Agenda. Said motion carried a 5-0 voice vote (Ayes: Baitx, Jex, Jorgens, Donner, and Danziger; Noes: None; Absent: None) and all Consent Agenda items were approved. There was no comment from the public.

4. REGULAR AGENDA

4.1 PARS OPEB Pre-Funding and Pension Rate Stabilization Trust Program Annual Client Review

Administrative Services Director Gloriann Sasser provided the report. The District uses an irrevocable trust to fund OPEB costs for retiree medical and also sets aside money in a pension rate stabilization trust. The District participates in the Public Agency Retirement Services (PARS) Public Agencies Post-Employment Benefits Trust. PARS provides an annual client review of the trust program. PARS Executive Vice President Mitch Barker and High Mark Capital Management Senior Portfolio Manager Andrew Brown attended the meeting and presented their annual review. (This information is available in Attachment A for Item 4.1 "OPEB Pre-Funding Trust Program & Pension Rate Stabilization Program Client Review".) Director Jex noted that the District is budgeting contributions to OPEB but not making these contributions at the actuarial level. Director Jorgens asked if the District's 6.25% target yield is realistic. Mr. Brown discussed factors affecting the 2019 Outlook.

President Danziger opened the public comment. There were no requests to address the Board. President Danziger closed the Public Comment. No action was taken by the Board as this was an information only item.

4.2 **Adopt Resolution 19-10 Classifying the Various Components of Fund Balance as Defined in Governmental Accounting Standards Board Statement No. 54 and Adopting a Revised Fund Balance Policy**

Administrative Services Director Gloriann Sasser provided the report. The District has a Fund Balance Policy (Policy) that requires annual review by the Board. The 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. At June 30, 2018, the unrestricted fund balance in the General Fund was 28% (\$6.3M). At June 30, 2019, the unrestricted fund balance in the General Fund is projected to be 32%. Staff has reviewed the Policy and no changes are recommended. GASB 54 requires the following components of fund balance: Nonspendable; Restricted; Committed; Assigned; and Unassigned.

Director Jorgens noted that the fund balance as of June 30th is misleading because it is artificially high. The figure should be an average fund balance over the year. ASD Sasser stated that the fund balance is measured at year-end on June 30th. President Danziger asked if there is a better way to describe it. Director Jex noted that the 17% figure was set by the Board as a minimum for survival and it is an antiquated figure. He stated that this is a 'target' and not a minimum fund balance. Board action is required to increase this figure. Chief Winnacker noted that any unallocated funds go to the unrestricted reserves. ASD Sasser noted that the District did not use the Teeter Plan in 2019 and she does not project that the District will need to use it in 2020. President Danziger noted that the reserves fluctuate with the receipt of property taxes. Director Jex recommended a 50% target for reserves. Chief Winnacker noted that the Long Range Financial Forecast identifies a goal of 50% but acknowledged the competition for allocations between the unrestricted and restricted reserves.

President Danziger opened the public comment. There were no requests to address the Board. President Danziger closed the Public Comment.

After discussion of the preferred wording, Motion by Director Jorgens and seconded by Director Donner to amend (bold type) the Fund Balance Policy to read "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.**" Said motion carried a 4-0-0-1 voice vote (Ayes: Donner, Jex, Jorgens, and Danziger; Noes: None; Absent: None; Abstain: Baitx).

Motion by Director Jorgens and seconded by Director Jex to adopt Resolution 19-10 Classifying the Various Components of Fund Balance as Defined in Governmental Accounting Standards Board Statement No. 54 and Adopting a Revised Fund Balance Policy as amended. Said motion carried a 4-0-0-1 voice vote (Ayes: Donner, Jex, Jorgens, and Danziger; Noes: None; Absent: None; Abstain: Baitx).

4.3 **Citibank Banking Services Contract Update**

Administrative Services Director Gloriann Sasser provided the report. At the June 19, 2019 Board meeting, the Board asked staff to provide information regarding the District's banking contract. The District has used the services of Citibank since 2004. On September 21, 2015, the District issued a request for proposal (RFP) for general banking and cash management services. The RFP was sent to eleven banks and four proposals were received. The purpose of the proposal was to reduce costs of general banking and cash management services. This included reduction in internal operating costs by employing current technology. The proposal also included requirements to use improved processes for banking safety and security. Prior to the new contract, banking fees were approximately \$10,000-\$11,000 per year. The current annual banking fees are approximately \$5,000 per year. The terms of the RFP were to award a three-year term, with the option to renew annually for an additional two years. Four banks submitted qualified proposals to the District: Bank of the West, Citibank, JPMorgan Chase Bank, N.A., and Westamerica Bank. All four banks were sufficiently capable to provide the services required by the District. The fees are offset with an earnings credit rate of .4%. Based on the earnings credit rates and proposed bank fees, the contract was awarded to Citibank, N.A. for the period December 1, 2015 through November 30, 2018. The contract was then renewed for the period December 1, 2018 through November 30, 2019. Staff recommends the District continue to exercise the option to extend the Citibank contract through November 30, 2020.

Director Jorgens asked what services the bank provides for its fees. ASD Sasser said that the District has a payroll account and an accounts payable account. Service fees include: internal controls, 'positive pay', debit filters, remote deposits, ACH payments, etc. ASD Sasser stated that other funds are held by the county and Local Agency Investment Fund (LAIF). The District limits county transfers as there is a charge for these transfers. Director Jorgens asked how much money is held by the bank. ASD Sasser stated that the bank holds approximately \$300,000 in the payroll account and \$1M in accounts payable in March 2019. Director Jex asked if there have been any problems and if there was any reason to change banks. ASD Sasser responded no. Director Jorgens noted that Citibank is good on both fees and payments.

President Danziger opened the public comment. There were no requests to address the Board. President Danziger closed the Public Comment.

President Danziger asked if a vote was needed to continue the contract. ASD Sasser replied that staff was requesting direction. The Board unanimously verbally agreed to extend the Citibank contract through November 30, 2020.

4.4 Authorize the MOFD Board President to Execute on Behalf of the District an Amendment to the Letter of Engagement with Renee Public Law Group, District Counsel Services.

Counsel Holtzman recused himself from this item. Chief Winnacker provided the report. Since December 2017, the District has contracted with Renee Public Law Group (RPLG) for District Counsel legal services. District Counsel notified staff of an increase to the hourly rate from \$295 to \$345 per hour. The new Letter of Engagement with RPLG reflects the increased hourly rate. He noted that the District has a good working relationship with RPLG. Counsel Holtzman provides information at a strategic level and is able to provide options on requested items.

Director Jorgens noted that the new hourly rate increase was significant and asked if an option would allow the District to ease into the higher rate. ASD Sasser stated that this is a blended rate which includes services by Counsel Holtzman and other RPLG staff. President Danziger noted that Counsel Holtzman is well known and respected. Chief Winnacker stated that the District receives high quality advice and expertise and access to knowledgeable RPLG staff. He added that the District does not bill many hours at the maximum rate. Director Jex questioned the effect of the new rate on the budget. ASD Sasser responded that there was no change. President Danziger questioned the terms of the agreement. Director Jorgens stated that the agreement with RPLG is at will. Chief Winnacker concurred.

President Danziger opened the public comment. There were no requests to address the Board. President Danziger closed the Public Comment.

Motion by Director Jorgens and seconded by Director Baitx to Authorize the MOFD Board President to Execute on Behalf of the District an Amendment to the Letter of Engagement with Renee Public Law Group, District Counsel Services. Said motion carried a 5-0 voice vote (Ayes: Baitx, Jex, Jorgens, Donner, and Danziger; Noes: None; Absent: None).

4.5 North Orinda Shaded Fuel Break Update

Chief Winnacker provided the report. In June 2019, MOFD entered into a contract with CalFire to carry out a grant funded \$4.0M fuels mitigation project along 14 miles from Lafayette to Tilden Park. In June, the board authorized a contract with Sequoia Environmental to conduct biological monitoring of the project and in July, the board authorized a contract with FireStorm Inc. to conduct fuels reduction work. The District entered into a contract with California Conservation Corps (CCC) for additional fuels reduction work and has been benefiting from the availability of CalFire hand crews on a no-fee basis.

Hand crews from CCC and CalFire have been working on the Sleepy Hollow unit in vicinity of Sleepy Hollow Elementary School since July 9, 2019. Two ten-man crews are currently working with weed eaters on Lafayette Ridge and camping at the Russell Tree Station. It is expected to ramp up to 100 workers in the next week. Large scale work on Lafayette Ridge will begin on July 16th. A public dashboard to

provide updates is being developed and will be available in the near future as work ramps up. Camp is being set up at the Russell Tree Research Station. The camp reduces lodging costs and travel time for the workers. It also reduces vehicle traffic on congested roads at peak times.

Director Jorgens asked what the next step is. Chief Winnacker stated that the crew will work to remove brush and ladder fuels. He noted that the brush areas are an identified whipsnake habitat. The crew must stay within the landowners' fuels mitigation prescriptions. Sequoia Ecological Consulting is performing their work in advance of the hand crews. The biological clearances are only good for seven days so the biologists are working barely in front of the hand crews. If the crew is able to ramp up to the expected 100-125 staffing, the hand crew work should be completed by the end of August. The project will change focus to timber and the removal of selected diseased, dead, and non-native Monterey Pine and Eucalyptus trees. The power burn or controlled line burn are expected to be conducted in the fall. President Danziger asked who will conduct the burns. Chief Winnacker stated that all burns will be done exclusively by MOFD or CalFire. The District can be reimbursed for any burn work done on the NOSFB.

President Danziger opened the public comment. There were no requests to address the Board. President Danziger closed the Public Comment.

5. COMMITTEE REPORTS

5.1 Finance Committee (Directors Danziger and Jorgens)

No report.

5.2 Audit Ad Hoc Committee (Director Jex)

Director Jex stated that Chief Winnacker, ASD Sasser, and he met with Vavrinek, Trine, Day & Co., LLP regarding the scope of the District audit. The auditors will review: the completion of Station 43 and its capitalization costs; contract controls for the \$4M state grant; areas of billing for ambulance services and recovery procedures; and information regarding bench marking with other districts. President Danziger stated that he would like to serve on the Audit Committee. Counsel Holtzman noted that two Board members can serve on an Ad Hoc Committee. If this Committee was changed to a Standing Committee, it would need to comply with the public meeting posting requirements. He added that Board members of public entities are not typically members of Audit Committees. President Danziger asked Counsel Holtzman to research the item and include this item on the next Board agenda.

5.3 Long Range Financial Plan Ad Hoc Committee (Directors Donner and Jorgens)

No report.

5.4 Facilities Ad Hoc Committee (Directors Baitx and Donner)

No report.

5.5 Fire Chief Performance Evaluation Ad Hoc Committee (Directors Baitx and Donner)

No report.

President Danziger opened the public comment. There were no requests to address the Board. President Danziger closed the Public Comment.

6. ANNOUNCEMENTS

6.1 Brief information only reports related to meetings attended by a Director at District expense (Government Code Section 53232.3(d))

6.2 Questions and informational comments from Board members and Staff

No report.

6.3 Fire Chief Updates

HR Benefits Manager Christine Russell reported on the District's recruitment status. Four candidates are processing through the firefighter/paramedic requirements. The final candidates will be enrolled in the Berkeley Fire Academy in October. Interviews for four candidates for the Fuels Mitigation Manager will be held on July 18, 2019. The initial approved Fire Marshall candidate withdrew. Interviews for three candidates for the Fire Marshal will be held on July 23, 2019. On July 17, 2019, the District Aide position opened and six openings are available. This is a part time, seasonal, nonbenefitted position.

Chief Winnacker reported that there were several burns. The prescribed burn at Painted Rock created a significant amount of public concern in advance of the burn. He described the safety precautions that were taken. It was an interagency effort with East Bay Municipal Utility District and the East Bay Regional Parks District and very successful. There was a mixture of fuels and provided an excellent training

opportunity for staff. Controlled burns within the District are open to East Bay Municipal Utility District, East Bay Regional Parks District and surrounding agencies. This venue provides the opportunity for metropolitan or suburban firefighters to get experience. The training allows knowledge to transfer with the District's goal to have ten 'burn bosses'. Another burn was conducted at the Duffel parcel. The MOFD drone was deployed and the information was downloaded in a digital point file to provide a three-dimensional rendering of the ground. This is an inexpensive and very useful tool. Data were also available from the field sensors to generate a heat map. As the fire burns, the heat map displays, in a graphic representation, where the fire is moving, how fast, and how hot it is burning. Having this data enables the firefighters, in a single glance, to develop an understanding of the situation and preplan prior to arriving at the site. Chief Winnacker noted that having field sensors at Sleepy Hollow could act as an early warning system. If the weather remains favorable, there is a possibility of another prescribed burn, possibly in the city.

Chief Winnacker provided information on the status of the District's Red Tag efforts. He described the program which tracks progress towards fuels mitigation. Property owners received several notices. The focus is on properties along evacuation routes. Many residents are aware of the fire danger and the District is receiving an increase in the number of complaints for noncompliant properties. The District is short staffed but is making progress clearing out the backlog. The District is using a 360-degree camera to create photographs of roadside vegetation and problem areas. Enforcement efforts are focusing on the tree canopy along the roadside. A new program provides residents with a letter, code violation, and pictures describing the noncompliance. Using the citation number, link, and last name, residents can access the violation and see what needs to be removed. They can take a picture with their smart phone and self-report their compliance. He described the problems of ladder fuels. Chief Winnacker described the lien process which would occur in the event that the property is not in compliance. The Board is required to conduct a hearing in order to approve the properties for a work order and create the lien notice.

6.4 Communications Received

Chief Winnacker reported that two thank you cards were received.

6.5 Future Agenda Items

7. ADJOURNMENT

President Danziger requested that the meeting be adjourned in memory of Supreme Court Justice John Paul Stevens, the third longest tenured serving and second oldest Justice. At 9:54 p.m., Director Jorgens' motion to adjourn the meeting was seconded by Director Baitx. Said motion carried a 5-0 vote (Ayes: Baitx, Jex, Jorgens, Donner, and Danziger; Noes: None; Absent: None).

For an audio recording of this and other Board meetings, please visit the MOFD District Board Meeting webpage <http://www.mofd.org/board/meetings>

Incident Types

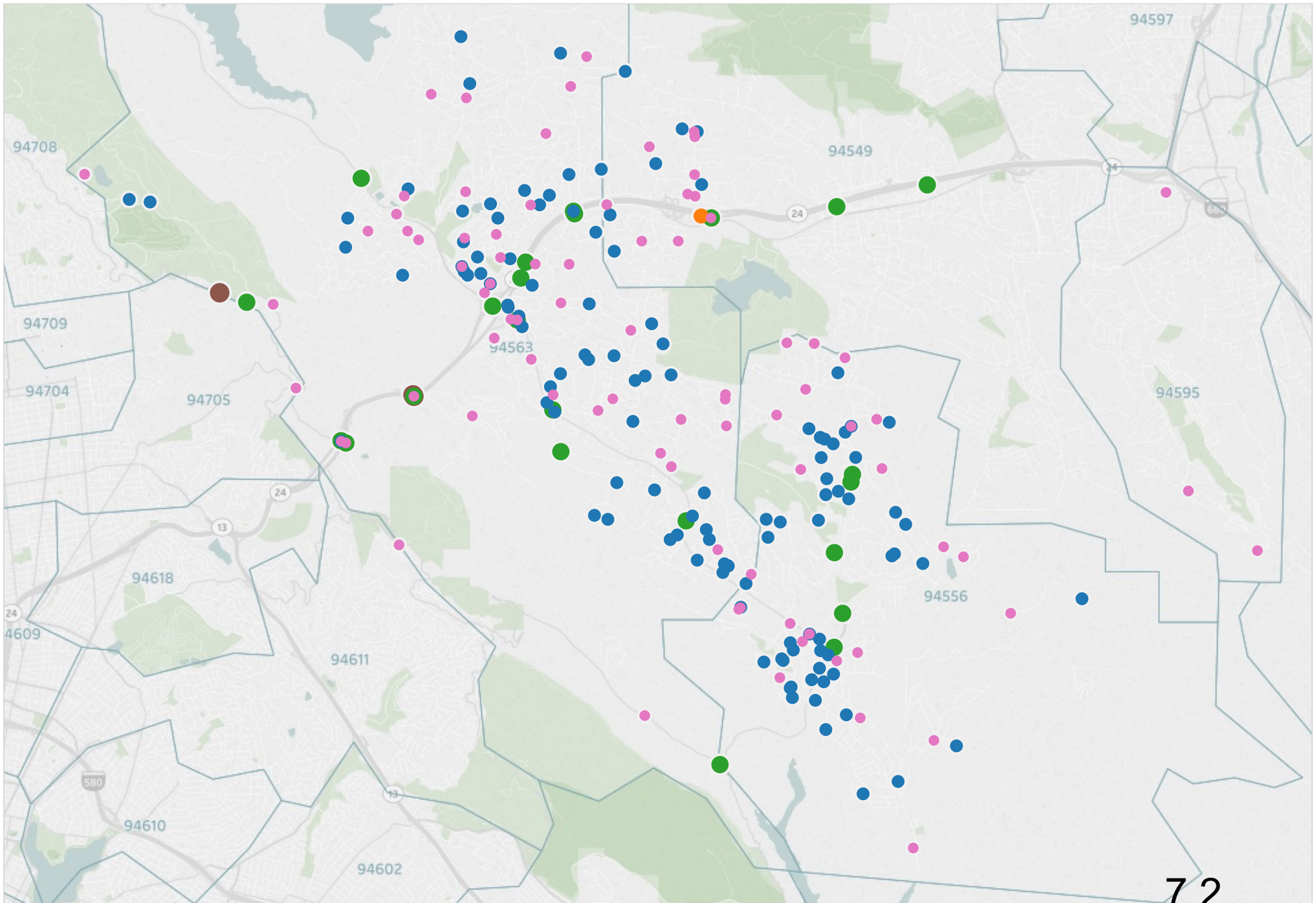
■ All Others (Alarms / Pub Service .. ■ EMS / Rescue

■ Veg Fires

■ Vehicle Accidents

■ Technical Rescues

Incident Location Map for MOFD July 2019



Incident Types

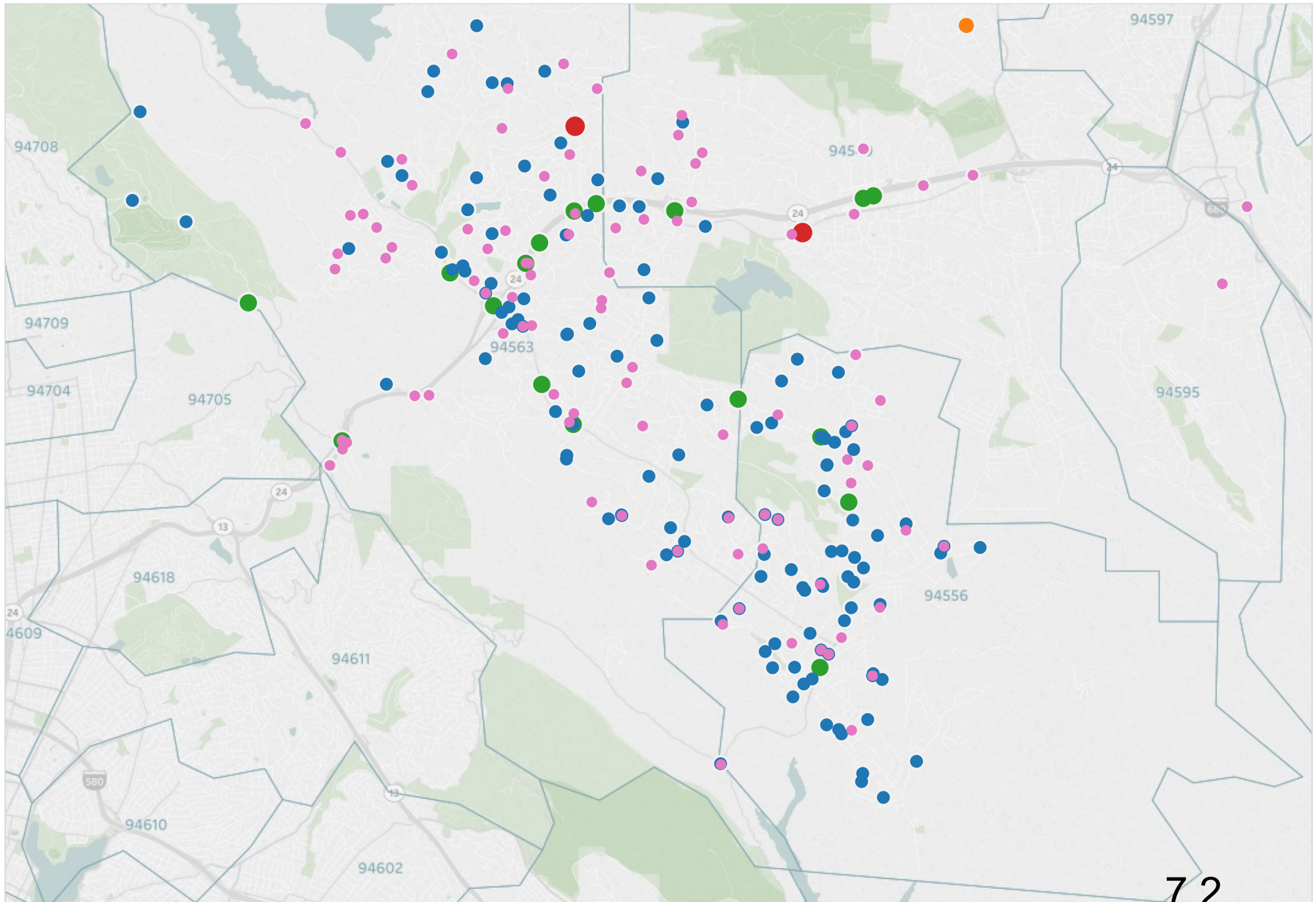
■ All Others (Alarms / Pub Service .. ■ EMS / Rescue

■ Veg Fires

■ Vehicle Accidents

■ Structure Fires

Incident Location Map for MOFD August 2019



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.

	August, 2019								Totals
	All Others (Alarms / Pub Service / Etc.)		EMS / Rescue		Structure Fires	Veg Fires	Vehicle Accidents		
	In District	Out of Dist.	In District	Out of Dist.	In District	Out of Dist.	In District	Out of Dist.	
Incident Totals	60	8	167	8	1	4	14	4	266
Median Turnout	1.24	1.62	1.12	0.95	0.43	1.56	0.85	1.08	1.13
Median Resp Time	6.25	8.55	4.95	7.54	7.47	51.66	5.45	9.45	5.52
Resp Time (90th%)	10.13	9.63	8.08	17.55	7.47	62.92	7.53	12.37	9.25

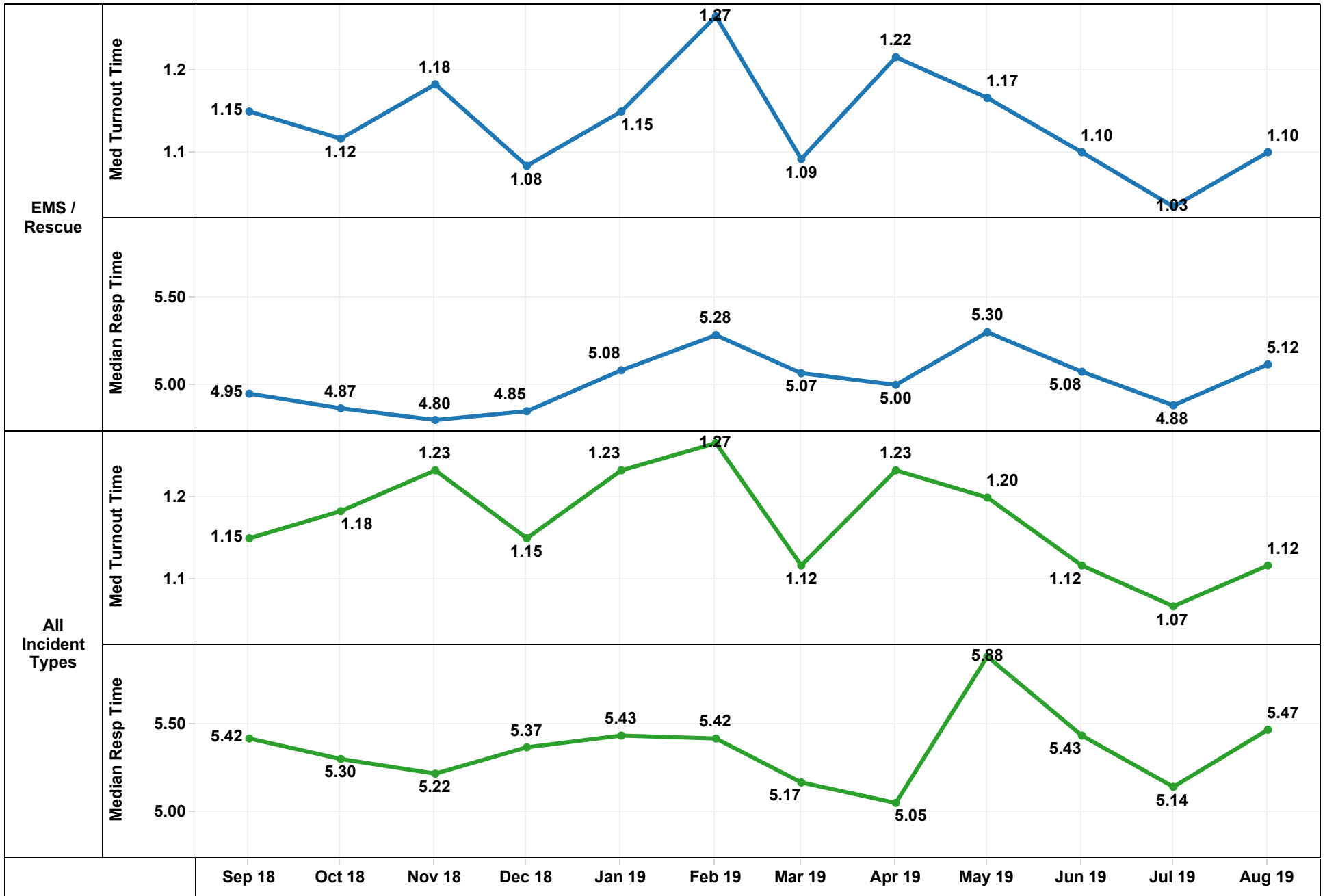
Response Totals By Incident Type

	Sep 18	Oct 18	Nov 18	Dec 18	Jan 19	Feb 19	Mar 19	Apr 19	May 19	Jun 19	Jul 19	Aug 19
All Others (Alarms / Pub Service / Etc.)	97	105	124	98	110	105	98	98	109	126	105	112
EMS / Rescue	173	207	164	182	165	159	194	181	167	160	155	177
Structure Fires	2	2	2	2		2		1	4	2		2
Veg Fires	3	2	1		1			2		3	1	4
Vehicle Accidents	11	24	18	20	23	24	23	19	16	10	24	18
Grand Total	286	340	309	302	299	290	315	301	296	301	285	313

Response Totals By Incident Type

	Total
All Others (Alarms / Pub Service / Etc.)	1,287
EMS / Rescue	2,084
Structure Fires	19
Veg Fires	17
Vehicle Accidents	230
Grand Total	3,637

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



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.

	August, 2019								Totals
	All Others (Alarms / Pub Service / Et..)		EMS / Rescue		Structure Fires	Veg Fires	Vehicle Accidents		
	In District	Out of Dist.	In District	Out of Dist.	In District	Out of Dist.	In District	Out of Dist.	
Incident Totals	60	8	167	8	1	4	14	4	266
Median Turnout	1.24	1.62	1.12	0.95	0.43	1.56	0.85	1.08	1.13
Median Resp Time	6.25	8.55	4.95	7.54	7.47	51.66	5.45	9.45	5.52
Resp Time (90th%)	10.13	9.63	8.08	17.55	7.47	62.92	7.53	12.37	9.25

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

		August, 2019			
		Incident Totals	Median Turnout	Median Resp Time	Resp Time (90th%)
Orinda	EMS / Rescue	73	1.05	5.32	8.68
	Structure Fires	1	0.43	7.47	7.47
	All Other Types	22	1.17	6.87	8.92
	Totals for City	96	1.07	5.78	8.85
Moraga	EMS / Rescue	63	1.28	4.37	6.20
	All Other Types	10	1.30	4.40	6.18
	Totals for City	73	1.28	4.40	6.20
Lafayette	EMS / Rescue	8	1.20	7.45	9.48
	All Other Types	4	0.89	8.38	15.73
	Totals for City	12	1.15	7.53	11.30
Canyon	EMS / Rescue	2	0.93	7.68	7.93
	Totals for City	2	0.93	7.68	7.93
Overall Total		183	1.10	5.20	8.13

Response Totals By Incident Type

	Sep 18	Oct 18	Nov 18	Dec 18	Jan 19	Feb 19	Mar 19	Apr 19	May 19	Jun 19	Jul 19	Aug 19	Total
All Others (Alarms / Pub Service / Etc.)	97	105	124	98	110	105	98	98	109	126	105	112	1,287
EMS / Rescue	173	207	164	182	165	159	194	181	167	160	155	177	2,084
Structure Fires	2	2	2	2		2		1	4	2		2	19
Veg Fires	3	2	1		1			2		3	1	4	17
Vehicle Accidents	11	24	18	20	23	24	23	19	16	10	24	18	230
Grand Total	286	340	309	302	299	290	315	301	296	301	285	313	3,637

Moraga-Orinda Fire District
 Check/Voucher Register - Check Register
 From 7/1/2019 Through 7/31/2019

Check Number	Check Date	Name	Check Amount	Transaction Description
2019-20	7/31/2019	CCCERA Retirement	4,800,000.00	2019/20 Pre-paid Retirement Contribution
27384	7/8/2019	American Capital Ent., Inc.	1,133.46	Collection payments deposited by Wittman in error
27385	7/8/2019	A T and T	62.28	Acct# 9252589731 181 2 06/07/19-07/06/19 Station
	7/8/2019	A T and T	433.78	Acct# 9252589746 181 2 05/20/19-06/20/19 Station
27386	7/8/2019	Contra Costa Door	2,594.98	Replace springs and misc. hinges
27387	7/8/2019	Concord Uniforms	288.84	Uniforms-J. Call
27388	7/8/2019	Kaiser Permanente	1,287.98	Refund overpayment Claim 201715279779300 4/10/17 Incident
27389	7/8/2019	Definitive Networks, Inc.	19,366.00	Service coverage for June 2019
27390	7/8/2019	Garrison Feil	90.00	CCC Paramedic Accrediation fee-G. Feil
27391	7/8/2019	Hunt & Sons, Inc.	1,101.51	Fuel A/C #72371
27392	7/8/2019	LeapFrog Plumbing	208.00	Clear sink line
	7/8/2019	LeapFrog Plumbing	246.00	Repair PVC 90 leak
	7/8/2019	LeapFrog Plumbing	658.00	Replaced garbage disposal and toilet fill valve
27393	7/8/2019	Julie Luckenbach	200.00	MOFD Volunteer uniform reimb.-J. Luckenbach
27394	7/8/2019	M & M Sanitary	29.00	6/27/19 Service-PP41
27395	7/8/2019	Mallory Safety & Supply, LLC	857.71	20 Comm bracket kits
27396	7/8/2019	Moraga Hardware & Lumber	262.08	Gloves, earmuffs and safety glasses for chipping
	7/8/2019	Moraga Hardware & Lumber	63.33	Supplies to fix dining table
27397	7/8/2019	Nick's Demo & Hauling	3,500.00	Temp. Station lot cleared and hauled to dump
27398	7/8/2019	Office Depot	22.24	Flashdrives
	7/8/2019	Office Depot	36.76	Pens, envelopes and cable ties
27399	7/8/2019	Brian Oliver	230.00	Community Risk Ed. class reimb.
27400	7/8/2019	Shah Kawasaki Architects	1,728.00	Services 06/01/19-06/30/19
27401	7/8/2019	Staples Advantage	1,515.00	Misc. supplies
27402	7/8/2019	Susan Garell Videos	190.00	Streaming video 5/22/19 for NASFB presentation
27403	7/8/2019	Ken Tamplen	325.00	Parcel #255-502-014, 90 Greenfield Drive
27404	7/8/2019	United Site Services	2,121.09	Service 05/01/19-05/31/19
27405	7/8/2019	Verizon Wireless	1,097.87	Account 623714059-00001 Service 05/24/19-06/23
27406	7/8/2019	Zonehaven Inc.	70,000.00	NOSFB fuel mapping services through 6/30/19
27407	7/8/2019	Peggy Donnelly	138.00	Class registration fee reimbursement
27408	7/11/2019	ADP, Inc.	1,454.94	HR/Benefit Workforce processing& Payroll fees en 6/30/19
27409	7/11/2019	ADT Security Services	42.99	Services 07/4/19-08/03/19- Admin bldg. burglar sy
	7/11/2019	ADT Security Services	44.92	Services 07/4/19-08/03/19- Admin bldg. camera
	7/11/2019	ADT Security Services	73.04	Services 07/9/19-08/08/19- Station 45
27410	7/11/2019	AFSCME Council 57	121.16	Period Ending 06/30/19
27411	7/11/2019	American Fidelity	1,111.48	Supplemental deductions-Period Ending 06/30/19
27415	7/11/2019	American Fidelity	2,949.30	Period Ending 06/30/2019
27416	7/11/2019	Bandwidth.com, Inc.	419.61	Service 07/01/19-07/31/19
27417	7/11/2019	Bay Alarm Company	167.76	St.#42 Qtrly monitoring-A/C #3654324 07/01/19-10/01/19
	7/11/2019	Bay Alarm Company	167.76	St.#44 Qtrly monitoring-A/C #3645624 07/01/19-10/01/19
27418	7/11/2019	CC County Auditor-Controller	16,300.67	LAFCO FY19/20
27419	7/11/2019	Comcast	88.47	8155 40 005 0208428 Station 41-06/29/19-07/28/19
27420	7/11/2019	Cultural Resources Practition...	1,078.60	Services 6/10/19-6/21/19
	7/11/2019	Cultural Resources Practition...	4,250.00	Services through 6/01/19
27421	7/11/2019	FAIRA	45,781.00	Property and Liability package policy 7/1/19-6/30/20
27422	7/11/2019	Fire Districts Assoc. of Calif	412.50	2019-2020 Membership Dues
27423	7/11/2019	FirstOnScene, LLC	17,500.00	Contract services through 06/30/20
27424	7/11/2019	NEOGOV	4,361.11	Annual license & Governmentjobs.com subscription 19/20
27425	7/11/2019	IAFF Local 1230 Dues	8,045.29	Period Ending 06/30/19
27426	7/11/2019	IAFF Local 1230 Insurance	1,746.09	Period Ending 06/30/19
27427	7/11/2019	Kronos Incorporated	3,031.95	Telestaff software support 7/1/19-06/30/20
27428	7/11/2019	S. J. Mazaika	760.28	Chipping week of 7/01/19

Moraga-Orinda Fire District
 Check/Voucher Register - Check Register
 From 7/1/2019 Through 7/31/2019

Check Number	Check Date	Name	Check Amount	Transaction Description
	7/11/2019	S. J. Mazaika	761.27	Chipping week of 7/1/19
	7/11/2019	S. J. Mazaika	678.03	Chipping week of 7/8/19
27429	7/11/2019	Sequoia Ecological Consultin...	26,340.94	Services 5/27/19-6/30/19
27430	7/11/2019	Shred-it	70.62	June 2019 pick-up
27431	7/11/2019	Smart Clean Building Mainten...	245.00	July 2019 cleaning service
27432	7/11/2019	Thomson Reuters	156.34	CCR Title 19-Public Safety Update Service 5/1/1894/30/20
27433	7/11/2019	V-Studio	4,455.00	Application development of fire hazard assessment-Phase 3
27434	7/11/2019	Wycom Systems, Inc.	160.00	Maintenance 8/28/19-8/28/20
27435	7/23/2019	Airgas USA, LLC	483.75	Tank Rental-Station 41- #2118770 -June 2019
	7/23/2019	Airgas USA, LLC	53.15	Tank Rental-Station 44- #2902766 --June 2019
	7/23/2019	Airgas USA, LLC	318.85	Tank Rental-Station 45- #2867225 --June 2019
27436	7/23/2019	Jacob Airola	250.00	Mastering Fireground Command
27437	7/23/2019	ALSCO - American Linen Divi...	520.92	June 2019 linen
27438	7/23/2019	A T and T	339.96	Acct# 9391035207 06/12/19-07/11/19
	7/23/2019	A T and T	151.81	Acct# 9391053307 06/01/19-06/30/19
	7/23/2019	A T and T	15.55	Acct#9391060223 06/13/18-07/12/18 Conference calling
27439	7/23/2019	A T and T Mobility	120.72	iPads 06/3/19-7/2/19
	7/23/2019	A T and T Mobility	201.20	iPads 6/3/19-7/2/19
27440	7/23/2019	AT&T	40.00	Internet 7/10/19-8/09/19 - Station 43
27441	7/23/2019	Biomedical Waste Disposal	79.00	July 2019 Medical Waste
	7/23/2019	Biomedical Waste Disposal	79.00	July 2019 Medical Waste A/C #0350
27442	7/23/2019	Bound Tree Medical, LLC	105.00	Amiodarone
27443	7/23/2019	Contra Costa Health Services	90.00	Paramedic-Initial accreditation- Azevedo
27444	7/23/2019	Contra Costa Health Services	402.00	CCC Haz Mat Permit-Station 43
	7/23/2019	Contra Costa Health Services	60.00	Initial permit processing fee-Station 43
27445	7/23/2019	Comcast	88.38	8155 40 006 0191002 Station 44-07/14/19-08/13/19
	7/23/2019	Comcast	88.38	8155 40 006 0191028 Station 43-07/14/19-08/13/19
27446	7/23/2019	Consolidated CM	1,985.15	Reimbursables 6/1/19-6/30/19
27447	7/23/2019	Cresco Equipment Rentals	3,584.61	Brush chipper rental 3/25/19 to 4/22/19
27448	7/23/2019	Cultural Resources Practition...	10,945.88	Services 6/24/19-6/28/19
	7/23/2019	Cultural Resources Practition...	3,281.80	Services 7/1/19-7/12/19
27449	7/23/2019	Dell Financial Services	570.70	Rental & Admin Fee 06/13/19-07/12/19 A/C #001-8402535-008
	7/23/2019	Dell Financial Services	302.46	Rental & Admin Fee 07/01/19-07/31/19 A/C #001-8402535-009
27450	7/23/2019	Diablo Firesafe Council	2,037.02	Services 6/1/19-6/30/19
27451	7/23/2019	EBMUD	252.25	Water 05/01/19-06/27/19
	7/23/2019	EBMUD	500.98	Water 05/06/19-07/02/19 6"
	7/23/2019	EBMUD	346.31	Water 05/06/19-07/02/19 2"
27452	7/23/2019	ECMS, Inc.	2,451.54	PPE inspection and repair
27453	7/23/2019	GovInvest Inc.	11,400.00	Pension Implementation and Licensing fees 2019
27454	7/23/2019	Granicus	3,120.00	New website design & implementation
27455	7/23/2019	Happy Pixel Studio, LLC	1,125.00	Website hosting and maint. through 12/31/19
27456	7/23/2019	Hunt & Sons, Inc.	557.30	Fuel A/C #72371
	7/23/2019	Hunt & Sons, Inc.	1,607.52	Fuel A/C #72372
	7/23/2019	Hunt & Sons, Inc.	537.49	Fuel A/C #72373
	7/23/2019	Hunt & Sons, Inc.	919.87	Fuel A/C #72375
27457	7/23/2019	Lucas Lambert	308.40	PHTLS recert class and travel per diem-L. Lambert
27458	7/23/2019	L.N. Curtis & Sons	216.96	3 FF goggles
	7/23/2019	L.N. Curtis & Sons	1,554.58	Misc. FF supplies
	7/23/2019	L.N. Curtis & Sons	216.41	Structure boots-Elbanna
	7/23/2019	L.N. Curtis & Sons	36.43	Versitol cleaner
	7/23/2019	L.N. Curtis & Sons	288.19	Wildland boots-Epperson
	7/23/2019	L.N. Curtis & Sons	288.19	Wildland boots-Murphy

Moraga-Orinda Fire District
 Check/Voucher Register - Check Register
 From 7/1/2019 Through 7/31/2019

Check Number	Check Date	Name	Check Amount	Transaction Description
	7/23/2019	L.N. Curtis & Sons	202.88	Wildland gloves-6 pair
27459	7/23/2019	S. J. Mazaika	450.00	Chipping week of 7/15/19
27460	7/23/2019	William Moffett	200.00	Paramedic licence renewal--B. Moffett
27461	7/23/2019	Moraga Hardware & Lumber	25.12	Rake and bolts
27462	7/23/2019	OpenGov, Inc.	6,000.00	07/02/19-07/01/20 Management reporting
27463	7/23/2019	Orinda Motors, Inc.	157.66	Oil change- M41
27464	7/23/2019	Pacific Gas & Electric	841.51	06/05/19-07/04/19 Station 44
	7/23/2019	Pacific Gas & Electric	1,847.26	06/05/19-07/04/19 Station 45 Electric
	7/23/2019	Pacific Gas & Electric	1,000.45	06/06/19-07/07/19 Station 41
	7/23/2019	Pacific Gas & Electric	1,180.63	06/06/19-07/07/19 Station 42 Electric
	7/23/2019	Pacific Gas & Electric	362.97	06/06/19-07/07/19 Admin
	7/23/2019	Pacific Gas & Electric	88.11	06/07/19-07/08/19 Station 42 Gas
27465	7/23/2019	Pitney Bowes	182.90	St 41 Postage Machine Rental A/C #10696099 04/30/19-07/29/19
27466	7/23/2019	Renne Public Law Group, LLP	8,214.50	Services thru 6/30/19
27467	7/23/2019	Republic Services	530.41	July 2019 Trash A/C#302100093245
	7/23/2019	Republic Services	101.65	July 2019 Trash A/C#302100094052
	7/23/2019	Republic Services	511.09	July 2019 Trash A/C#302100095331
	7/23/2019	Republic Services	101.65	July 2019 Trash A/C#302100108522
27468	7/23/2019	SamClar	3,411.76	Administrative office furniture
27469	7/23/2019	Claudia Samson	840.50	CSFMO Conference reimb airfare & hotel 1/8/19-1/11/19
27470	7/23/2019	Scott Carr Company	240.00	Haul in JD350 blade for control burn
27471	7/23/2019	TIAA Commercial Finance, Inc.	223.34	Copier Rental July 2019 A/C #20317889-1
27472	7/23/2019	Verizon Wireless	56.18	12-lead modem wireless 06/11/19-07/10/19
27473	7/23/2019	David Winnacker	60.90	Dry cleaning uniforms
27474	7/23/2019	Wittman Enterprises, LLC	3,621.33	June 2019
CC-0719	7/9/2019	CCCERA Retirement	153,093.03	CCCERA retirement payment-June 2019 contribut
CP062	7/3/2019	Calif. Public Employees'	171,731.79	CalPers Health Ins
CU-0719	7/9/2019	1st NorCal Federal Credit Union	1,702.20	Period ending 06/30/19
DD062	7/11/2019	Delta Dental Plan of Calif.	16,028.14	Delta Dental ACH payment
PFA 0719	7/9/2019	Moraga-Orinda Professional F...	1,722.00	Period ending 06/30/19
Report Total			5,479,215.70	

Moraga-Orinda Fire District
 Check/Voucher Register - Check Register
 From 8/1/2019 Through 8/31/2019

Check Number	Check Date	Name	Check Amount	Transaction Description
082019 ACH	8/20/2019	Firestorm Wildland Fire Suppr...	396,005.10	Work 7/14/19-7/27/19 Invoice 21486
27475	8/9/2019	ADT Security Services	42.99	Services 08/4/19-09/03/19- Admin bldg. burglar sy
	8/9/2019	ADT Security Services	44.92	Services 08/4/19-09/03/19- Admin bldg. camera
	8/9/2019	ADT Security Services	73.04	Services 08/9/19-09/08/19- Station 45
27476	8/9/2019	AFSCME Council 57	124.80	Period Ending 07/31/19
27477	8/9/2019	American Fidelity	2,949.30	Period Ending 07/31/2019
27478	8/9/2019	American Fidelity	1,111.48	Supplemental deductions-Period Ending 07/31/19
27479	8/9/2019	A T and T	63.25	Acct# 9252589731 181 2 07/20/19-08/19/19 Statio
	8/9/2019	A T and T	265.42	Acct# 9252589746 829 9 7/20/19-08/19/19
27480	8/9/2019	A T and T Mobility	869.82	Phone Acct #287016079073 06/16/19-07/15/19
27481	8/9/2019	Bandwidth.com, Inc.	432.84	Service 08/01/19-08/31/19
27482	8/9/2019	Bay Alarm Company	75.00	Deposit-Alarm set-up
	8/9/2019	Bay Alarm Company	245.97	St.#43 Qtrly monitoring-A/C #5627324 05/02/19-07/01/19
	8/9/2019	Bay Alarm Company	375.00	St.#43 Qtrly monitoring-A/C #5627324 07/01/19-10/01/19
27483	8/9/2019	Jon Bensley	95.56	Reimb. mileage and per diem for crisis class 5/14/19-5/15/19
27484	8/9/2019	Bound Tree Medical, LLC	73.18	Laryngoscope handle
	8/9/2019	Bound Tree Medical, LLC	6,875.91	Misc supplies
27485	8/9/2019	FASIS - Calif Bank and Trust	256,529.00	1st Qtr FY19/20 Workers Comp
27486	8/9/2019	Contra Costa Appliance Service	179.43	Refrigerator repair
27487	8/9/2019	Comcast	88.47	8155 40 005 0208436 Station 42-07/24/19-08/23/19
	8/9/2019	Comcast	88.38	8155 40 006 0190996 Station 45-07/23/19-08/22/19
27488	8/9/2019	Concord Garden Equipment	626.40	Chainsaw fuel
27489	8/9/2019	Jared Costanza	1,509.16	Reimb. FI210 class fee, per diem, mileage & hotel 6/2-6/7/19
27490	8/9/2019	Cross Connections Emergenc...	8,488.61	KNG portable radios
27491	8/9/2019	Definitive Networks, Inc.	15,942.00	Service coverage for July 2019
27492	8/9/2019	Dell Financial Services	570.70	Rental & Admin Fee 07/13/19-08/12/19 A/C #001-8402535-008
27493	8/9/2019	Diablo Firesafe Council	3,636.28	Services 4/20/19-5/31/19
	8/9/2019	Diablo Firesafe Council	3,551.62	Services 7/1/19-7/31/19
27494	8/9/2019	Diablo Rapid Print	173.20	Business cards- Sasser, Winnacker and Airola
	8/9/2019	Diablo Rapid Print	104.61	Fuel mitigation door hanger notices
27495	8/9/2019	Emergency Management Con...	10,020.00	CA-219 class 6/25/19-6/28/19
27496	8/9/2019	Environmental Logistics, Inc.	7,558.38	Apparatus Wash Pad Basin 5/31/19
27497	8/9/2019	Firetech Manufacturing Ltd.	1,204.30	Narcotic lock pouches-replacements for all apparatu
27498	8/9/2019	Jonathan Ford	200.00	Paramedic licence renewal-J. Ford
27499	8/9/2019	Steven Gehling	345.00	Reimb. Chief Officer 3B class 2/13/19
	8/9/2019	Steven Gehling	350.00	Reimb. S-404 class 3/28/19
27500	8/9/2019	Eric Griffiths	28.00	Reimb. for LiveScan fee
27501	8/9/2019	Hanlees Chrysler Dodge Jeep...	64,363.14	2 2019 Ram trucks
27502	8/9/2019	David Ho	30.00	Reimb. for LiveScan fee
27503	8/9/2019	Hunt & Sons, Inc.	926.59	Fuel A/C #72372
	8/9/2019	Hunt & Sons, Inc.	1,460.24	Fuel A/C #72374
27504	8/9/2019	IAFF Local 1230 Dues	8,059.72	Period Ending 07/31/19
27505	8/9/2019	IAFF Local 1230 Insurance	1,746.09	Period Ending 07/31/19
27506	8/9/2019	Andy Kalenian	371.42	Reimb. crisis classes 5/14/19-5/17/19
27507	8/9/2019	L.N. Curtis & Sons	325.16	1.5 Line gauge
	8/9/2019	L.N. Curtis & Sons	682.95	Structure boots
	8/9/2019	L.N. Curtis & Sons	216.41	Structure boots-Elbanna
	8/9/2019	L.N. Curtis & Sons	216.41	Structure boots-Moffett
27508	8/9/2019	Julie Luckenbach	1,041.08	Reimb. for CERT Conference 5/27/19-6/1/19
27509	8/9/2019	Gary Marciel Excavating	9,334.00	Blade fire trails 7/1/19-7/9/19
27510	8/9/2019	David Mazaika	159.41	Reimb. fuel and per diem-Strike Team-Tucker fire
	8/9/2019	David Mazaika	425.00	Reimb. Swiftwater USAR class 4/18/19-4/20/19

Moraga-Orinda Fire District
 Check/Voucher Register - Check Register
 From 8/1/2019 Through 8/31/2019

Check Number	Check Date	Name	Check Amount	Transaction Description
27511	8/9/2019	S. J. Mazaika	525.00	Chipping week of 7/22/19
	8/9/2019	S. J. Mazaika	712.50	Chipping week of 7/29/19
	8/9/2019	S. J. Mazaika	600.00	Chipping week of 8/5/19
27512	8/9/2019	Moraga Hardware & Lumber	3.04	Door repair part with Invoice 027056 credit
	8/9/2019	Moraga Hardware & Lumber	8.73	Gloves for chipping
	8/9/2019	Moraga Hardware & Lumber	224.79	Stakes and tools for Red Tag notices
27513	8/9/2019	National Construction Rentals	34.26	Overhead meter pole-0001 monthly rental-07/24/19-08/20/19
27514	8/9/2019	Occupational Health Centers ...	110.50	DOT recert
27515	8/9/2019	Office Depot	15.01	Clasp envelopes
	8/9/2019	Office Depot	45.59	Copy paper and binder clips
	8/9/2019	Office Depot	58.31	File folders
	8/9/2019	Office Depot	7.56	Trash bags
27516	8/9/2019	Paymentus Group, Inc.	123.95	Credit card fees-June 2019
27517	8/9/2019	Pacific Gas & Electric	653.56	06/19/19-07/18/19 Station 43
27518	8/9/2019	Physio-Control, Inc	4,449.60	EMS LifePak Monitor service 7/1/19-6/30/20
27519	8/9/2019	PODS Enterprises, LLC	227.49	Container rental 05/12/19-06/11/19
27520	8/9/2019	PLIC	83.25	August 2019
	8/9/2019	PLIC	83.25	July 2019
27521	8/9/2019	Revel Environmental Manufac...	370.00	Storm drain filter service
27522	8/9/2019	Steve Rogness	750.00	Reimb. Swiftwater & Flood Rescue class 3/13/19-3/17/19
27523	8/9/2019	Jacob Rowe	32.00	Reimb. for LiveScan fee
27524	8/9/2019	Sacramento Metropolitan Fire...	736.41	GEMT SFY 2017/18
27525	8/9/2019	Sequoia Ecological Consultin...	63,748.18	Services 7/01/19-7/14/19
27526	8/9/2019	Sun Valley Heating & Air Con...	1,480.00	Preventative Maint.
27527	8/9/2019	TargetSolutions Learning	6,000.00	Target Safety Subscription 1/1/19-12/31/19
27528	8/9/2019	Taylor Houseman Inc.	8,613.01	Turn Out Extractor
27529	8/9/2019	United Site Services	545.75	Service 07/01/19-07/31/19
27530	8/9/2019	V-Studio	5,400.00	Application development of fire hazard assessment-Phase 4
27531	8/9/2019	Verizon Wireless	870.36	Account 623714059-00001 Service 06/24/19-07/23
27532	8/9/2019	West Coast Code Consultants	12,190.26	Contract FM & Plans examiner/inspector-June 201
27533	8/19/2019	ADP, Inc.	1,033.15	HR/Benefit Workforce processing& Payroll fees en 7/15/19
27534	8/19/2019	Airgas USA, LLC	499.31	Tank Rental-Station 41- #2118770 -July 2019
	8/19/2019	Airgas USA, LLC	54.64	Tank Rental-Station 44- #2902766 -July 2019
	8/19/2019	Airgas USA, LLC	328.98	Tank Rental-Station 45- #2867225 --July 2019
27535	8/19/2019	Alameda County Fire Depart...	27,423.29	Annual Inspection- Unit 412
	8/19/2019	Alameda County Fire Depart...	23,465.19	Misc. repairs
27536	8/19/2019	A T and T	151.81	Acct# 9391053307 07/01/19-07/31/19
27537	8/19/2019	Biomedical Waste Disposal	79.00	July 2019 Medical Waste
	8/19/2019	Biomedical Waste Disposal	79.00	July 2019 Medical Waste A/C #0350
27538	8/19/2019	Comcast	88.47	8155 40 005 0208428 Station 41-07/29/19-08/28/19
27539	8/19/2019	Cresco Equipment Rentals	3,584.61	Brush chipper rental 4/22/19-5/20/19
	8/19/2019	Cresco Equipment Rentals	3,584.61	Brush chipper rental 5/20/19-6/17/19
	8/19/2019	Cresco Equipment Rentals	3,584.61	Brush chipper rental 6/17/19-7/15/19
	8/19/2019	Cresco Equipment Rentals	211.80	Brush chipper rental, fuel & repair
27540	8/19/2019	Cultural Resources Practition...	3,980.00	Services 7/15/19-7/31/19
27541	8/19/2019	Department of Justice	162.00	Fingerprinting
27542	8/19/2019	EBMUD	1,255.25	Water 05/30/19-08/01/19
	8/19/2019	EBMUD	251.85	Water 06/04/19-08/01/19 3/4" meter
	8/19/2019	EBMUD	517.76	Water 06/04/19-08/01/19 6" meter
27543	8/19/2019	ECMS, Inc.	4,836.09	PPE inspection and repair
27544	8/19/2019	Hunt & Sons, Inc.	1,397.74	Fuel A/C #72372
	8/19/2019	Hunt & Sons, Inc.	957.67	Fuel A/C #72373
	8/19/2019	Hunt & Sons, Inc.	775.33	Fuel A/C #72375

Moraga-Orinda Fire District
 Check/Voucher Register - Check Register
 From 8/1/2019 Through 8/31/2019

Check Number	Check Date	Name	Check Amount	Transaction Description
27545	8/19/2019	L.N. Curtis & Sons	739.50	2 Fire shelters
	8/19/2019	L.N. Curtis & Sons	996.36	5 gallon pail -Phos-Check class A foam
	8/19/2019	L.N. Curtis & Sons	996.36	5 gallon pail -Phos-Check class A foam- Station 42
	8/19/2019	L.N. Curtis & Sons	408.60	Kestrel weather kit
	8/19/2019	L.N. Curtis & Sons	1,380.53	Wildland coats-Feil, Moffett and Reberg
27546	8/19/2019	Mallory Safety & Supply, LLC	4,645.75	4 Scott SCBA bottles
27547	8/19/2019	MCAT Services	395.50	Station speakers
27548	8/19/2019	Mobile Modular	1,615.11	Modular rental 8/1/19-8/31/19
27549	8/19/2019	Moraga Hardware & Lumber	5.45	Car polish compound for E341
	8/19/2019	Moraga Hardware & Lumber	59.85	Stakes for red notices
27550	8/19/2019	Occu-Med, Ltd.	125.18	2 pre-employment exams
27551	8/19/2019	Office Depot	109.74	Copy paper, steno pads and compost bags
	8/19/2019	Office Depot	106.16	Copy paper, storage boxes, tissues and post-it notes
27552	8/19/2019	Pacific Office Automation	307.46	Copies 04/25/19-07/25/19
27553	8/19/2019	Paymentus Group, Inc.	77.60	Credit card fees-July 2019
27554	8/19/2019	Pacific Gas & Electric	923.11	07/05/19-08/04/19 Station 44
	8/19/2019	Pacific Gas & Electric	2,023.92	07/05/19-08/04/19 Station 45
	8/19/2019	Pacific Gas & Electric	80.38	07/09/19-08/06/19 Station 42 Gas
27555	8/19/2019	Republic Services	530.41	August 2019 Trash A/C#302100093245
	8/19/2019	Republic Services	101.65	August 2019 Trash A/C#302100094052
	8/19/2019	Republic Services	511.09	August 2019 Trash A/C#302100095331
	8/19/2019	Republic Services	101.65	August 2019 Trash A/C#302100108522
27556	8/19/2019	Sequoia Ecological Consultin...	197,572.01	Services 7/1/19-7/31/19
27557	8/19/2019	Shah Kawasaki Architects	3,949.50	Services 07/01/19-07/31/19
27558	8/19/2019	Shred-it	70.62	July 2019 pick-up
27559	8/19/2019	Smart Clean Building Mainten...	245.00	August 2019 cleaning service
27560	8/19/2019	State of CA Dept of Fish & Wil...	132.00	Transfer fees-Temp Station 43 mobile home
27561	8/19/2019	TargetSolutions Learning	3,515.00	TS Checkit-A & Check It EMS vehicles 6/1/19-5/31
27562	8/19/2019	TIAA Commercial Finance, Inc.	245.34	Copier Rental August 2019 A/C #20317889-1
27563	8/19/2019	United Site Services	471.86	Service 07/31/19-08/27/19
27564	8/19/2019	West Coast Code Consultants	16,365.45	Contract FM & Plans examiner/inspector-July 2019
27565	8/19/2019	Wittman Enterprises, LLC	9,772.54	July 2019
27566	8/30/2019	ADT Security Services	42.99	Services 09/4/19-10/03/19- Admin bldg. burglar sy:
	8/30/2019	ADT Security Services	44.92	Services 09/4/19-10/03/19- Admin bldg. camera
	8/30/2019	ADT Security Services	73.04	Services 09/9/19-10/08/199- Station 45
27567	8/30/2019	A T and T	63.13	Acct# 9252589731 181 2 08/20/19-09/19/19 Station
27568	8/30/2019	A T and T	349.23	Acct# 9391035207 07/12/19-08/11/19
	8/30/2019	A T and T	10.52	Acct#9391060223 07/13/18-08/12/18 Conference calling
27569	8/30/2019	A T and T Mobility	201.20	iPads 7/3/19-8/2/19
	8/30/2019	A T and T Mobility	779.57	Phone Acct #287016079073 07/16/19-08/15/19
	8/30/2019	A T and T Mobility	1,739.98	Suppression mobile 7/3/19-8/2/19 & 5 new iPhone
27570	8/30/2019	AT&T	40.00	Internet 8/10/19-9/09/19 - Station 43
27571	8/30/2019	Bay Alarm Company	75.00	St.#43 Qtrly monitoring-A/C #5627324 Equipment deposit
27572	8/30/2019	Bay Area Traffic Solutions, Inc.	7,950.00	Road closure-Wildcat Canyon 8/12/19-8/16/19
27573	8/30/2019	The Blackrock Group	4,800.00	Background investigations
27574	8/30/2019	Bound Tree Medical, LLC	2,249.15	Misc supplies
27575	8/30/2019	Contra Costa Door	16,194.00	Apparatus door opener replacement- Station 44
27576	8/30/2019	Contra Costa Appliance Service	244.47	Station 45 oven repair
27577	8/30/2019	Comcast	88.47	8155 40 005 0208436 Station 42-08/24/19-09/23/19
	8/30/2019	Comcast	88.38	8155 40 006 0190996 Station 45-08/23/19-09/22/19
	8/30/2019	Comcast	88.38	8155 40 006 0191002 Station 44-08/14/19-09/13/19
27578	8/30/2019	Cordico Psychological Corpor...	800.00	Pre-employment exam
27579	8/30/2019	Jared Costanza	177.55	Reimb. hotel-Crisis Intervention class
27580	8/30/2019	Day Wireless Systems	2,924.89	Station 43 antennas for dispatch radio

Moraga-Orinda Fire District
 Check/Voucher Register - Check Register
 From 8/1/2019 Through 8/31/2019

Check Number	Check Date	Name	Check Amount	Transaction Description
27581	8/30/2019	Dell Financial Services	337.32	Rental & Admin Fee 08/01/19-08/31/19 A/C #001-8402535-009
27582	8/30/2019	Deluxe For Business	1,038.37	2500 laser checks -General account
27583	8/30/2019	Department of Toxic Substanc...	150.00	EPA fee- VQ#201931397
27584	8/30/2019	EBMUD	375.05	Water 06/12/19-8/13/19
27585	8/30/2019	FDAC EBA	1,958.58	July 2019 vision & life insur.
27586	8/30/2019	Daniel Giffin	170.00	PALS recertification training-D. Giffin
27587	8/30/2019	GovInvest Inc.	2,500.00	GASB 75 report
27588	8/30/2019	Have Air Will Travel, Inc.	140.00	Service call-Station 42-Unit 457
	8/30/2019	Have Air Will Travel, Inc.	310.00	Service call-Station 44-Unit 463
27589	8/30/2019	HdL Coren & Cone	745.00	CAFR Statistical reports package
27590	8/30/2019	Hunt & Sons, Inc.	1,351.80	Fuel A/C #72371
	8/30/2019	Hunt & Sons, Inc.	758.16	Fuel A/C #72372
	8/30/2019	Hunt & Sons, Inc.	500.06	Fuel A/C #72373
	8/30/2019	Hunt & Sons, Inc.	563.28	Fuel A/C #72374
27591	8/30/2019	Jerry Lee	92.34	Reimb. mileage-mtgs. 6/11, 6/12 and 7/15/19
27592	8/30/2019	L.N. Curtis & Sons	170.43	Air check analysis
27593	8/30/2019	S. J. Mazaika	510.60	Chipping week of 8/26/19
	8/30/2019	S. J. Mazaika	1,800.00	Chipping-Wildcat Canyon 8/12/19-8/16/19
	8/30/2019	S. J. Mazaika	375.00	Water hauling July and August
27594	8/30/2019	Moraga Hardware & Lumber	8.72	Paint for Canyon water towers
	8/30/2019	Moraga Hardware & Lumber	29.75	Tool sharpening
27595	8/30/2019	National Construction Rentals	34.26	Overhead meter pole-0001 monthly rental-06/26/19-07/23/19
27596	8/30/2019	Office Depot	117.61	Folders and pens
27597	8/30/2019	Pacific Gas & Electric	1,000.19	07/08/19-08/05/19 Station 41
	8/30/2019	Pacific Gas & Electric	1,222.59	07/08/19-08/05/19 Station 42
	8/30/2019	Pacific Gas & Electric	307.24	07/08/19-08/05/19 Admin
	8/30/2019	Pacific Gas & Electric	827.32	07/19/19-08/18/19 Station 43
27598	8/30/2019	Red Cloud, Inc.	1,553.39	10 APX portable radio batteries
	8/30/2019	Red Cloud, Inc.	4,344.86	9 remote Motorola APX portable radio repair
27599	8/30/2019	Dennis Rein	26.00	Refreshments-Disaster Management Seminar 8/19
27600	8/30/2019	Renne Public Law Group, LLP	11,099.33	Services thru 7/31/19
27601	8/30/2019	Christine Russell	46.24	Food for Oral Boards-Office Specialist
27602	8/30/2019	Seever & Sons Tire Pros	2,733.88	4 Michelin tires
27603	8/30/2019	Sloan Sakai Yeung & Wong L...	1,719.50	General advice-July 2019
27604	8/30/2019	Trio Systems LLC	431.54	Soniclear software support renewal 9/27/19-9/26/21
27605	8/30/2019	Staples Advantage	1,088.28	Misc. supplies
27606	8/30/2019	Stryker Sales Corporation	255.00	LifePak service-Cable replacement
	8/30/2019	Stryker Sales Corporation	310.00	LifePak service-Labor
	8/30/2019	Stryker Sales Corporation	258.40	LifePak service-parts replacement
27607	8/30/2019	Verizon Wireless	56.16	12-lead modem wireless 07/11/19-08/10/19
27608	8/30/2019	Vavrinek, Trine Day & Co., LLP	8,000.00	FY 2017-18 Interim audit July services
CC-0819	8/9/2019	CCCERA Retirement	167,457.45	CCCERA retirement payment-July 2019 contributic
CP063	8/5/2019	Calif. Public Employees'	174,247.57	CalPers Health Ins
CU-0819	8/9/2019	1st NorCal Federal Credit Union	1,702.20	Period ending 07/31/19-NorCal FCU
DD063	8/5/2019	Delta Dental Plan of Calif.	16,178.88	Delta Dental ACH payment
PFA 0819	8/9/2019	Moraga-Orinda Professional F...	1,722.00	Period ending 07/31/19- MOPFA
Stmt 06/24/19	8/9/2019	U.S. Bank	8,189.71	A/C #4246-0445-5564-6748 06/24/19
	8/9/2019	U.S. Bank	180.83	Orinda Hardware-M. Lacy 04/22/19 Statement
Stmt 06/24/19b	8/9/2019	U.S. Bank	11,082.07	A/C #4246-0445-5564-6748 06/24/19
Stmt 06/24/19c	8/9/2019	U.S. Bank	350.93	A/C #4246-0445-5564-6748 06/24/19
Stmt 07/22/19	8/30/2019	U.S. Bank	<u>28,051.38</u>	A/C #4246-0445-5564-6748 07/22/19
Report Total			<u>1,743,364.08</u>	

Moraga-Orinda Fire District
Statement of Revenues and Expenditures - General Fund Actual to Budget 18/19
From 7/1/2018 Through 6/30/2019

		Current Period Actual	Total Budget \$ - Original	Total Budget \$ Variance - Original	Percent Total Budget Remaining - Original
Revenue					
Taxes					
Property Tax-Current Secured	4010	19,720,326.64	19,861,594.00	(141,267.36)	(0.71)%
Property Tax-Supplemental	4011	574,230.25	300,000.00	274,230.25	91.41%
Property Tax-Unitary	4013	238,460.68	200,000.00	38,460.68	19.23%
Property Tax-Curr Unsecured	4020	645,788.66	600,000.00	45,788.66	7.63%
Prop Tax- Prior Secured	4030	(29,636.70)	(55,000.00)	25,363.30	(46.12)%
Prop Tax-Prior Supplement	4031	(22,757.24)	(35,000.00)	12,242.76	(34.98)%
Prop Tax Prior Unsecured	4035	16,370.95	(10,000.00)	26,370.95	(263.71)%
Fire Flow Tax	4066	1,084,245.06	1,085,000.00	(754.94)	(0.07)%
Total Taxes		<u>22,227,028.30</u>	<u>21,946,594.00</u>	<u>280,434.30</u>	<u>1.28%</u>
Use of Money & Property					
Investment Earnings	4181	190,489.40	40,000.00	150,489.40	376.22%
Total Use of Money & Property		<u>190,489.40</u>	<u>40,000.00</u>	<u>150,489.40</u>	<u>376.22%</u>
Intergovernmental Revenue					
Homeowners Relief Tax	4385	151,166.18	154,000.00	(2,833.82)	(1.84)%
Intergovernmental Revenue-Federal Grants	4437	550,042.50	512,000.00	38,042.50	7.43%
CA FF JAC Training Funds	4440	6,623.15	6,200.00	423.15	6.83%
Other/In Lieu of Taxes	4580	939.70	940.00	(0.30)	(0.03)%
Measure H-Emerg Med Ser Subsid	4896	85,513.71	85,513.00	0.71	0.00%
Total Intergovernmental Revenue		<u>794,285.24</u>	<u>758,653.00</u>	<u>35,632.24</u>	<u>4.70%</u>
Charges for Service					
Permits	4740	1,474.00	2,000.00	(526.00)	(26.30)%
Plan Review	4741	256,485.00	250,000.00	6,485.00	2.59%
Inspection Fees	4742	32,609.40	23,000.00	9,609.40	41.78%
Weed Abatement Charges	4744	19,117.86	19,100.00	17.86	0.09%
CPR/First Aid Classes	4745	1,165.00	1,000.00	165.00	16.50%
Reports/ Photocopies	4746	459.00	350.00	109.00	31.14%
Other Charges for Service	4747	9,749.00	10,000.00	(251.00)	(2.51)%
Total Charges for Service		<u>321,059.26</u>	<u>305,450.00</u>	<u>15,609.26</u>	<u>5.11%</u>
Charges for Service - Ambulance					
Ambulance Service Fees	4898	1,864,494.26	2,121,540.00	(257,045.74)	(12.12)%
Ambulance Service Fee Reimbursements	4899	(151,487.37)	(673,000.00)	521,512.63	(77.49)%
Ambulance Collection Recovery Payments	4900	1,801.11	1,550.00	251.11	16.20%
Ground Emergency Medical Transportation	4901	36,819.65	48,542.00	(11,722.35)	(24.15)%
Total Charges for Service - Ambulance		<u>1,751,627.65</u>	<u>1,498,632.00</u>	<u>252,995.65</u>	<u>16.88%</u>
Other Revenue					
Other Revenue-Strike Team Recovery	4971	849,878.86	722,458.00	127,420.86	17.64%
Other Revenue & Financing Sources	4972	32,450.97	32,451.00	(0.03)	(0.00)%
Other Revenue-Misc.	4974	15,153.81	5,435.00	9,718.81	178.82%
Misc Rebates & Refunds	4975	30,905.99	1,000.00	29,905.99	2,990.60%
Sale of Surplus Property	4980	106.00	1,000.00	(894.00)	(89.40)%
Transfers In	4999	542.43	542.00	0.43	0.08%
Total Other Revenue		<u>929,038.06</u>	<u>762,886.00</u>	<u>166,152.06</u>	<u>21.78%</u>
Total Revenue		<u>26,213,527.91</u>	<u>25,312,215.00</u>	<u>901,312.91</u>	<u>3.56%</u>

Moraga-Orinda Fire District
Statement of Revenues and Expenditures - General Fund Actual to Budget 18/19
From 7/1/2018 Through 6/30/2019

		Current Period Actual	Total Budget \$ - Original	Total Budget \$ Variance - Original	Percent Total Budget Remaining - Original
Expenditures					
Salaries & Benefits					
Permanent Salaries	5011	8,632,116.70	8,875,000.00	242,883.30	2.74%
Temporary Salaries	5013	232,329.64	254,531.00	22,201.36	8.72%
Overtime	5014	2,359,978.68	2,550,000.00	190,021.32	7.45%
Deferred Compensation	5015	22,652.00	22,400.00	(252.00)	(1.13)%
Overtime - Strike Team	5016	469,948.13	550,020.00	80,071.87	14.56%
Contract Services	5018	22,494.26	0.00	(22,494.26)	0.00%
Worker's Compensation Recovery	5019	(179,935.78)	(136,000.00)	43,935.78	(32.31)%
Payroll Taxes -FICA,SUI	5042	181,995.11	190,000.00	8,004.89	4.21%
Payroll Processing Fees	5043	17,637.57	20,000.00	2,362.43	11.81%
Retirement Contributions	5044	4,623,329.89	4,800,000.00	176,670.11	3.68%
Life/Health Insurance-Permanent Employees	5060	1,083,122.60	1,120,000.00	36,877.40	3.29%
Employee's-Health Insurance Contribution	5061	(115,554.96)	(106,000.00)	9,554.96	(9.01)%
Retiree Health Insurance	5062	1,224,275.45	1,234,000.00	9,724.55	0.79%
Retiree-Health Insurance Contribution	5063	(353,170.22)	(324,000.00)	29,170.22	(9.00)%
Unemployment Insurance	5064	2,757.00	18,000.00	15,243.00	84.68%
Retiree-Health OPEB Contribution	5065	407,733.00	439,771.00	32,038.00	7.29%
Vision Insurance	5066	15,105.46	16,000.00	894.54	5.59%
Pension Rate Stabilization	5067	0.00	1,100,000.00	1,100,000.00	100.00%
Workers' Compensation Insurance	5070	878,776.00	878,775.00	(1.00)	(0.00)%
Total Salaries & Benefits		19,525,590.53	21,502,497.00	1,976,906.47	9.19%
Operating Expense					
Office Supplies	6100	7,358.24	11,725.00	4,366.76	37.24%
Postage	6101	5,005.18	5,000.00	(5.18)	(0.10)%
Books & Periodicals	6102	4,152.89	7,650.00	3,497.11	45.71%
Printer Ink Cartridges	6103	2,884.37	3,000.00	115.63	3.85%
Telephone/Communication	6110	45,226.28	50,000.00	4,773.72	9.55%
Dispatch/Comm Center Services w/ AVL MDT	6111	186,879.00	188,700.00	1,821.00	0.97%
Utilities- Sewer	6120	3,649.67	5,400.00	1,750.33	32.41%
Utilities-Garbage	6121	14,080.56	12,845.00	(1,235.56)	(9.62)%
Utilities-PG&E	6122	68,827.22	65,690.00	(3,137.22)	(4.78)%
Utilities-Water	6123	14,593.21	13,860.00	(733.21)	(5.29)%
Utilities-Medical Waste	6124	2,364.87	3,300.00	935.13	28.34%
Small Tools & Instruments	6130	4,858.84	7,000.00	2,141.16	30.59%
Minor Equipment/Furniture	6131	2,291.04	1,500.00	(791.04)	(52.74)%
Computer Equipment & Supplies	6132	2,245.02	3,000.00	754.98	25.17%
Gas Power Chain Saw/Other Equipmen	6133	6,249.61	6,800.00	550.39	8.09%
Fire Trail Grading	6135	3,428.04	20,000.00	16,571.96	82.86%
Fire Fighting Equipment & Supplies	6137	2,480.53	3,400.00	919.47	27.04%
Fire Fighting Equipment-Hoses & Nozzles	6138	10,401.91	11,000.00	598.09	5.44%

Moraga-Orinda Fire District
Statement of Revenues and Expenditures - General Fund Actual to Budget 18/19
From 7/1/2018 Through 6/30/2019

		Current Period Actual	Total Budget \$ - Original	Total Budget \$ Variance - Original	Percent Total Budget Remaining - Original
Fire Fighting Equipment-Class A Foam	6139	3,979.42	2,000.00	(1,979.42)	(98.97)%
Medical & Lab Supplies	6140	107,898.50	90,000.00	(17,898.50)	(19.89)%
Food Supplies	6150	1,763.10	4,000.00	2,236.90	55.92%
Safety Clothing & Personal Supplies	6160	152,554.48	150,300.00	(2,254.48)	(1.50)%
Non-Safety Clothing & Personal Supplies	6161	650.00	1,500.00	850.00	56.67%
Household Expense	6170	15,046.35	17,000.00	1,953.65	11.49%
Household Expense-Linen	6171	6,402.31	6,880.00	477.69	6.94%
Public & Legal Notices	6190	9,716.17	11,000.00	1,283.83	11.67%
Dues, Memberships & Professional Fees	6200	7,512.50	9,695.00	2,182.50	22.51%
EMT/Paramedic Licensure Fees	6201	3,392.00	6,500.00	3,108.00	47.82%
Rent & Leases (Equipment)	6250	31,185.62	35,400.00	4,214.38	11.91%
Computer Software & Maintenance	6251	66,403.32	85,750.00	19,346.68	22.56%
Website Development & Maintenance	6252	1,696.00	1,800.00	104.00	5.78%
EPA ID# Verification Fee	6264	150.00	150.00	0.00	0.00%
CCC HazMat Plan (CUPA)	6265	5,150.00	3,000.00	(2,150.00)	(71.67)%
BAAQMD & Environmental Health Fees	6266	817.00	900.00	83.00	9.22%
Air Monitor Maintenance & Replacement	6269	1,451.27	1,300.00	(151.27)	(11.64)%
Maintenance -- Equipment	6270	51,303.21	52,500.00	1,196.79	2.28%
Central Garage Repairs	6271	127,437.22	200,000.00	72,562.78	36.28%
Central Garage Gasoline & Oil	6272	77,648.28	65,000.00	(12,648.28)	(19.46)%
Central Garage Tires	6273	12,307.76	7,500.00	(4,807.76)	(64.10)%
Service/Repair Fuel System Dispensers	6274	1,860.31	3,500.00	1,639.69	46.85%
Aerial Ladder & Pump Testing	6275	0.00	1,000.00	1,000.00	100.00%
Smog Inspections	6276	96.81	500.00	403.19	80.64%
Air Compressor Quarterly Service	6278	1,109.77	1,500.00	390.23	26.02%
Hydro Test SCBA & Oxy Cylinder	6279	26.33	2,500.00	2,473.67	98.95%
Tank Testing	6280	0.00	1,000.00	1,000.00	100.00%
Maintenance -- Building	6281	66,800.60	52,000.00	(14,800.60)	(28.46)%
Maintenance -- Grounds	6282	3,036.90	6,400.00	3,363.10	52.55%
Meetings & Travel Expenses	6303	2,291.18	3,875.00	1,583.82	40.87%
Medical - Pre-Emp Processing and Annual Exams	6311	14,099.03	30,000.00	15,900.97	53.00%
Ambulance Billing Administration Fees	6312	69,727.07	62,000.00	(7,727.07)	(12.46)%
Outside Attorney Fees	6313	152,780.87	150,000.00	(2,780.87)	(1.85)%
Outside CPR Instructors	6314	1,610.00	3,000.00	1,390.00	46.33%
CCC County Tax Administration Fee	6316	195,247.00	190,000.00	(5,247.00)	(2.76)%
Professional Services	6317	26,725.00	40,000.00	13,275.00	33.19%
Professional Services - Labor Negotiator	6318	90,655.83	100,000.00	9,344.17	9.34%

Moraga-Orinda Fire District
Statement of Revenues and Expenditures - General Fund Actual to Budget 18/19
From 7/1/2018 Through 6/30/2019

		Current Period Actual	Total Budget \$ - Original	Total Budget \$ Variance - Original	Percent Total Budget Remaining - Original
Professional Services - Technology	6319	232,392.00	238,535.00	6,143.00	2.58%
Professional Services - Pre-Employment Investigations	6320	22,195.62	15,000.00	(7,195.62)	(47.97)%
Professional Services - Promotional Exams & Recruitment	6321	3,654.99	6,000.00	2,345.01	39.08%
Professional Services-OPEB Actuarial Valuation	6322	5,504.76	4,741.00	(763.76)	(16.11)%
Exterior Hazard Removal	6323	15,014.13	25,000.00	9,985.87	39.94%
Professional Services-Prop Tax Audit & Forecasting	6326	8,775.00	12,600.00	3,825.00	30.36%
Professional Services	6327	13,676.41	14,000.00	323.59	2.31%
Burn Trailer Grant Maintenance	6352	3,243.81	3,500.00	256.19	7.32%
Testing Materials & Training Props	6354	4,662.78	12,000.00	7,337.22	61.14%
Career Development-Discretionary Classes	6356	150.00	0.00	(150.00)	0.00%
Career Development Classes	6357	15,969.56	15,000.00	(969.56)	(6.46)%
Target Safety Online Training	6359	8,720.00	6,500.00	(2,220.00)	(34.15)%
Training & Education Classes-Paramedic & EMT CE	6360	12,857.36	15,000.00	2,142.64	14.28%
District Sponsored Training-Mandated	6361	21,346.81	25,000.00	3,653.19	14.61%
Election Expense	6465	14,929.93	14,730.00	(199.93)	(1.36)%
Recruiting Costs	6470	92,500.00	75,000.00	(17,500.00)	(23.33)%
Strike Team Supplies	6474	14,370.15	15,000.00	629.85	4.20%
Community Emergency Response Team	6475	3,119.57	6,500.00	3,380.43	52.01%
Exercise Supplies/Maint.	6476	771.16	5,000.00	4,228.84	84.58%
Recognition Supplies	6478	3,621.32	5,000.00	1,378.68	27.57%
Other Special Departmental Exp	6479	64,903.83	65,350.00	446.17	0.68%
Public Education Supplies	6480	4,780.69	3,000.00	(1,780.69)	(59.36)%
CPR Supplies	6481	1,274.96	3,000.00	1,725.04	57.50%
LAFCO	6482	11,623.56	12,000.00	376.44	3.14%
Emergency Preparedness Expense	6484	26,719.83	22,500.00	(4,219.83)	(18.75)%
Misc. Services & Supplies	6490	25,036.77	30,000.00	4,963.23	16.54%
Fire Chief Contingency	6491	38,822.67	35,638.00	(3,184.67)	(8.94)%
Property & Liability Insurance	6540	55,621.00	55,621.00	0.00	0.00%
Total Operating Expense		2,423,766.36	2,560,535.00	136,768.64	5.34%
Other Expense					
Bank Fees	7510	3,879.84	3,300.00	(579.84)	(17.57)%
Interest on County Teeter Account	7520	0.00	50.00	50.00	100.00%
County Tax Collection Fees	7530	254.56	300.00	45.44	15.15%
Transfers to Debt Service Fund	7999	1,149,280.60	1,149,362.00	81.40	0.01%
Total Other Expense		1,153,415.00	1,153,012.00	(403.00)	(0.03)%
Total Expenditures		23,102,771.89	25,216,044.00	2,113,272.11	8.38%
Excess of Revenues Over/ (Under) Expenditures		3,110,756.02	96,171.00	3,014,585.02	3,134.61%

Moraga-Orinda Fire District
Statement of Revenues and Expenditures - Capital Projects Fund Actual to Budget-18/19
From 7/1/2018 Through 6/30/2019

		Current Period Actual	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenue					
Use of Money & Property					
Investment Earnings	4181	70,549.56	10,000.00	60,549.56	605.50%
Total Use of Money & Property		70,549.56	10,000.00	60,549.56	605.50%
Charges for Service					
Impact Mitigation Fees	4743	63,200.00	40,000.00	23,200.00	58.00%
Total Charges for Service		63,200.00	40,000.00	23,200.00	58.00%
Other Revenue					
Other Revenue-Misc.	4974	38,286.50	0.00	38,286.50	0.00%
Sale of Surplus Property	4980	61,010.00	100,000.00	(38,990.00)	(38.99)%
Transfers In	4999	137,548.00	137,548.00	0.00	0.00%
Total Other Revenue		236,844.50	237,548.00	(703.50)	(0.30)%
Total Revenue		370,594.06	287,548.00	83,046.06	28.88%
Expenditures					
Other Expense					
Bank Fees	7510	200.00	100.00	(100.00)	(100.00)%
Fire Flow Tax Collection Fees	7531	11,434.68	14,000.00	2,565.32	18.32%
Capital Contingency-Facilities, ...	7700	38,360.53	97,000.00	58,639.47	60.45%
Apparatus/Vehicles-Fixed Asset...	7703	1,104.38	296,724.00	295,619.62	99.63%
Buildings-Station #43-Fixed Ass...	7706	3,586,215.17	3,723,394.00	137,178.83	3.68%
FEMA (AFG) Grants-Fixed Asse...	7707	4,646.64	50,000.00	45,353.36	90.71%
Misc. Equipment Expense	7709	59,371.61	84,650.00	25,278.39	29.86%
Total Other Expense		3,701,333.01	4,265,868.00	564,534.99	13.23%
Total Expenditures		3,701,333.01	4,265,868.00	564,534.99	13.23%
Excess of Revenues Over/ (Under) Expenditures		<u>(3,330,738.95)</u>	<u>(3,978,320.00)</u>	<u>647,581.05</u>	<u>(16.28)%</u>

Moraga-Orinda Fire District
Statement of Revenues and Expenditures - Debt Service Fund Actual to Budget-18/19
From 7/1/2018 Through 6/30/2019

		Current Period Actual	Total Budget \$ - Original	Total Budget \$ Variance - Original	Percent Total Budget Remaining - Original
Revenue					
Taxes					
Property Tax-Current Secured	4010	3,543,473.00	3,543,473.00	0.00	0.00%
Total Taxes		3,543,473.00	3,543,473.00	0.00	0.00%
Use of Money & Property					
Investment Earnings	4181	605.19	5,000.00	(4,394.81)	(87.90)%
Total Use of Money & Property		605.19	5,000.00	(4,394.81)	(87.90)%
Other Revenue					
Transfers In	4999	1,011,732.60	1,011,814.00	(81.40)	(0.01)%
Total Other Revenue		1,011,732.60	1,011,814.00	(81.40)	(0.01)%
Total Revenue		4,555,810.79	4,560,287.00	(4,476.21)	(0.10)%
Expenditures					
Other Expense					
Pension Obligation Bond Principal Payment	7900	2,640,000.00	2,640,000.00	0.00	0.00%
Pension Obligation Bond Interest Payment	7901	667,377.00	667,377.00	0.00	0.00%
Apparatus Lease Principal Payment	7902	646,541.22	646,542.00	0.78	0.00%
Apparatus Lease Interest Payment	7903	43,926.42	43,927.00	0.58	0.00%
Lease Agreement Station 43 Principal	7906	245,000.00	245,000.00	0.00	0.00%
Lease Agreement Station 43 Interest	7907	76,264.96	76,345.00	80.04	0.10%
Transfers to Other Funds	7997	542.43	0.00	(542.43)	0.00%
Total Other Expense		4,319,652.03	4,319,191.00	(461.03)	(0.01)%
Total Expenditures		4,319,652.03	4,319,191.00	(461.03)	(0.01)%
Excess of Revenues Over/ (Under) Expenditures		236,158.76	241,096.00	(4,937.24)	(2.05)%

Moraga-Orinda Fire District
Statement of Revenues and Expenditures - NOSFB Fund Actual to Budget-18/19
From 7/1/2018 Through 6/30/2019

		Current Period Actual	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original	
Revenue						
Intergovernmental Revenue						
	Misc State Aid/ Grants	4435	160,668.87	4,000,000.00	(3,839,331.13)	(95.98)%
	Total Intergovernmental Revenue		160,668.87	4,000,000.00	(3,839,331.13)	(95.98)%
	Total Revenue		160,668.87	4,000,000.00	(3,839,331.13)	(95.98)%
Expenditures						
Salaries & Benefits						
	Temporary Salaries	5013	10,371.36	25,000.00	14,628.64	58.51%
	Payroll Taxes -FICA,SUI	5042	793.40	1,750.00	956.60	54.66%
	Total Salaries & Benefits		11,164.76	26,750.00	15,585.24	58.26%
Operating Expense						
	Office Supplies	6100	102.85	0.00	(102.85)	0.00%
	Outside Attorney Fees	6313	3,392.50	0.00	(3,392.50)	0.00%
	Professional Services	6317	128,897.09	500,000.00	371,102.91	74.22%
	Exterior Hazard Removal	6323	248.08	3,473,250.00	3,473,001.92	99.99%
	Total Operating Expense		132,640.52	3,973,250.00	3,840,609.48	96.66%
	Total Expenditures		143,805.28	4,000,000.00	3,856,194.72	96.40%
	Excess of Revenues Over/ (Under) Ex...		16,863.59	0.00	16,863.59	0.00%

Moraga-Orinda Fire District
Statement of Revenues and Expenditures - General Fund Actual to Budget 19/20
From 7/1/2019 Through 7/31/2019

		Current Period Actual	Total Budget \$ - Original	Total Budget \$ Variance - Original	Percent Total Budget Remaining - Original
Revenue					
Taxes					
Property Tax-Current Secured	4010	0.00	20,740,454.00	(20,740,454.00)	(100.00)%
Property Tax-Supplemental	4011	0.00	300,000.00	(300,000.00)	(100.00)%
Property Tax-Unitary	4013	0.00	200,000.00	(200,000.00)	(100.00)%
Property Tax-Curr Unsecured	4020	0.00	600,000.00	(600,000.00)	(100.00)%
Prop Tax- Prior Secured	4030	0.00	(45,000.00)	45,000.00	(100.00)%
Prop Tax-Prior Supplement	4031	0.00	(30,000.00)	30,000.00	(100.00)%
Prop Tax Prior Unsecured	4035	0.00	(10,000.00)	10,000.00	(100.00)%
Fire Flow Tax	4066	0.00	1,085,000.00	(1,085,000.00)	(100.00)%
Total Taxes		<u>0.00</u>	<u>22,840,454.00</u>	<u>(22,840,454.00)</u>	<u>(100.00)%</u>
Use of Money & Property					
Investment Earnings	4181	0.00	70,000.00	(70,000.00)	(100.00)%
Total Use of Money & Property		<u>0.00</u>	<u>70,000.00</u>	<u>(70,000.00)</u>	<u>(100.00)%</u>
Intergovernmental Revenue					
Homeowners Relief Tax	4385	0.00	149,000.00	(149,000.00)	(100.00)%
Intergovernmental Revenue-Federal Grants	4437	0.00	420,000.00	(420,000.00)	(100.00)%
CA FF JAC Training Funds	4440	0.00	6,500.00	(6,500.00)	(100.00)%
Other/In Lieu of Taxes	4580	0.00	900.00	(900.00)	(100.00)%
Measure H-Emerg Med Ser Subsid	4896	0.00	85,514.00	(85,514.00)	(100.00)%
Total Intergovernmental Revenue		<u>0.00</u>	<u>661,914.00</u>	<u>(661,914.00)</u>	<u>(100.00)%</u>
Charges for Service					
Permits	4740	438.00	2,000.00	(1,562.00)	(78.10)%
Plan Review	4741	7,737.00	250,000.00	(242,263.00)	(96.91)%
Inspection Fees	4742	1,227.00	33,000.00	(31,773.00)	(96.28)%
Weed Abatement Charges	4744	0.00	20,000.00	(20,000.00)	(100.00)%
CPR/First Aid Classes	4745	85.00	1,000.00	(915.00)	(91.50)%
Reports/ Photocopies	4746	45.75	350.00	(304.25)	(86.93)%
Other Charges for Service	4747	0.00	6,000.00	(6,000.00)	(100.00)%
Total Charges for Service		<u>9,532.75</u>	<u>312,350.00</u>	<u>(302,817.25)</u>	<u>(96.95)%</u>
Charges for Service - Ambulance					
Ambulance Service Fees	4898	111,415.97	1,938,000.00	(1,826,584.03)	(94.25)%
Ambulance Service Fee Reimbursements	4899	(31,648.31)	(188,000.00)	156,351.69	(83.17)%
Ambulance Collection Recovery Payments	4900	0.00	1,600.00	(1,600.00)	(100.00)%
Ground Emergency Medical Transportation	4901	0.00	50,000.00	(50,000.00)	(100.00)%
Total Charges for Service - Ambulance		<u>79,767.66</u>	<u>1,801,600.00</u>	<u>(1,721,832.34)</u>	<u>(95.57)%</u>
Other Revenue					
Other Revenue-Strike Team Recovery	4971	0.00	800,000.00	(800,000.00)	(100.00)%
Other Revenue & Financing Sources	4972	0.00	18,000.00	(18,000.00)	(100.00)%
Other Revenue-Misc.	4974	10.00	1,000.00	(990.00)	(99.00)%
Misc Rebates & Refunds	4975	0.00	1,000.00	(1,000.00)	(100.00)%
Sale of Surplus Property	4980	81.00	500.00	(419.00)	(83.80)%
Total Other Revenue		<u>91.00</u>	<u>820,500.00</u>	<u>(820,409.00)</u>	<u>(99.99)%</u>
Total Revenue		<u>89,391.41</u>	<u>26,506,818.00</u>	<u>(26,417,426.59)</u>	<u>(99.66)%</u>

Expenditures

Moraga-Orinda Fire District
Statement of Revenues and Expenditures - General Fund Actual to Budget 19/20
From 7/1/2019 Through 7/31/2019

		Current Period Actual	Total Budget \$ - Original	Total Budget \$ Variance - Original	Percent Total Budget Remaining - Original
Salaries & Benefits					
Permanent Salaries	5011	736,136.42	9,968,534.00	9,232,397.58	92.62%
Temporary Salaries	5013	19,485.20	269,651.00	250,165.80	92.77%
Overtime	5014	151,593.76	1,830,828.00	1,679,234.24	91.72%
Deferred Compensation	5015	1,742.00	22,700.00	20,958.00	92.33%
Overtime - Strike Team	5016	2,816.82	540,020.00	537,203.18	99.48%
Worker's Compensation Recovery	5019	(5,005.52)	(150,000.00)	(144,994.48)	96.66%
Payroll Taxes -FICA,SUI	5042	13,842.44	207,193.00	193,350.56	93.32%
Payroll Processing Fees	5043	0.00	20,000.00	20,000.00	100.00%
Retirement Contributions	5044	404,180.50	5,388,042.00	4,983,861.50	92.50%
Life/Health Insurance-Permanent Employees	5060	86,035.86	1,380,492.00	1,294,456.14	93.77%
Employee's-Health Insurance Contribution	5061	(8,416.98)	(140,664.00)	(132,247.02)	94.02%
Retiree Health Insurance	5062	101,652.20	1,275,000.00	1,173,347.80	92.03%
Retiree-Health Insurance Contribution	5063	(29,337.55)	(350,000.00)	(320,662.45)	91.62%
Unemployment Insurance	5064	0.00	11,000.00	11,000.00	100.00%
Retiree-Health OPEB Contribution	5065	0.00	559,108.00	559,108.00	100.00%
Vision Insurance	5066	0.00	20,796.00	20,796.00	100.00%
Pension Rate Stabilization	5067	0.00	1,023,850.00	1,023,850.00	100.00%
Workers' Compensation Insurance	5070	0.00	1,021,161.00	1,021,161.00	100.00%
Total Salaries & Benefits		1,474,725.15	22,897,711.00	21,422,985.85	93.56%
Operating Expense					
Office Supplies	6100	0.00	10,300.00	10,300.00	100.00%
Postage	6101	171.05	5,000.00	4,828.95	96.58%
Books & Periodicals	6102	156.34	7,660.00	7,503.66	97.96%
Printer Ink Cartridges	6103	0.00	2,500.00	2,500.00	100.00%
Telephone/Communication	6110	695.12	50,000.00	49,304.88	98.61%
Dispatch/Comm Center Services w/ AVL MDT	6111	0.00	188,700.00	188,700.00	100.00%
Utilities- Sewer	6120	0.00	4,100.00	4,100.00	100.00%
Utilities-Garbage	6121	1,244.80	14,050.00	12,805.20	91.14%
Utilities-PG&E	6122	0.00	69,900.00	69,900.00	100.00%
Utilities-Water	6123	1,099.54	18,300.00	17,200.46	93.99%
Utilities-Medical Waste	6124	158.00	2,200.00	2,042.00	92.82%
Small Tools & Instruments	6130	0.00	8,250.00	8,250.00	100.00%
Minor Equipment/Furniture	6131	0.00	1,500.00	1,500.00	100.00%
Computer Equipment & Supplies	6132	0.00	3,000.00	3,000.00	100.00%
Gas Power Chain Saw/Other Equipmen	6133	0.00	6,800.00	6,800.00	100.00%
Fire Trail Grading	6135	0.00	25,000.00	25,000.00	100.00%
Fire Fighting Equipment & Supplies	6137	0.00	7,000.00	7,000.00	100.00%
Fire Fighting Equipment-Hoses & Nozzles	6138	0.00	16,000.00	16,000.00	100.00%
Fire Fighting Equipment-Class A Foam	6139	0.00	5,125.00	5,125.00	100.00%

Moraga-Orinda Fire District
Statement of Revenues and Expenditures - General Fund Actual to Budget 19/20
From 7/1/2019 Through 7/31/2019

		Current Period Actual	Total Budget \$ - Original	Total Budget \$ Variance - Original	Percent Total Budget Remaining - Original
Medical & Lab Supplies	6140	56.18	100,000.00	99,943.82	99.94%
Food Supplies	6150	0.00	4,000.00	4,000.00	100.00%
Safety Clothing & Personal Supplies	6160	0.00	120,000.00	120,000.00	100.00%
Household Expense	6170	0.00	17,000.00	17,000.00	100.00%
Household Expense-Linen	6171	0.00	6,440.00	6,440.00	100.00%
Public & Legal Notices	6190	0.00	10,000.00	10,000.00	100.00%
Dues, Memberships & Professional Fees	6200	412.50	8,555.00	8,142.50	95.18%
EMT/Paramedic Licensure Fees	6201	200.00	4,000.00	3,800.00	95.00%
Rent & Leases (Equipment)	6250	831.03	29,900.00	29,068.97	97.22%
Computer Software & Maintenance	6251	42,453.06	75,500.00	33,046.94	43.77%
Website Development & Maintenance	6252	4,245.00	8,000.00	3,755.00	46.94%
EPA ID# Verification Fee	6264	0.00	150.00	150.00	100.00%
CCC HazMat Plan (CUPA)	6265	462.00	3,000.00	2,538.00	84.60%
BAAQMD & Environmental Health Fees	6266	0.00	900.00	900.00	100.00%
Air Monitor Maintenance & Replacement	6269	0.00	1,300.00	1,300.00	100.00%
Maintenance -- Equipment	6270	0.00	70,840.00	70,840.00	100.00%
Central Garage Repairs	6271	157.66	200,000.00	199,842.34	99.92%
Central Garage Gasoline & Oil	6272	2,164.82	65,000.00	62,835.18	96.67%
Central Garage Tires	6273	0.00	7,500.00	7,500.00	100.00%
Service/Repair Fuel System Dispensers	6274	0.00	2,500.00	2,500.00	100.00%
Aerial Ladder & Pump Testing	6275	0.00	1,000.00	1,000.00	100.00%
Smog Inspections	6276	0.00	500.00	500.00	100.00%
Air Compressor Quarterly Service	6278	0.00	3,000.00	3,000.00	100.00%
Hydro Test SCBA & Oxy Cylinder	6279	0.00	2,500.00	2,500.00	100.00%
Tank Testing	6280	0.00	1,000.00	1,000.00	100.00%
Maintenance -- Building	6281	583.82	64,000.00	63,416.18	99.09%
Maintenance -- Grounds	6282	0.00	6,400.00	6,400.00	100.00%
Meetings & Travel Expenses	6303	0.00	3,875.00	3,875.00	100.00%
Medical - Pre-Emp Processing and Annual Exams	6311	0.00	30,000.00	30,000.00	100.00%
Ambulance Billing Administration Fees	6312	0.00	74,160.00	74,160.00	100.00%
Outside Attorney Fees	6313	0.00	150,000.00	150,000.00	100.00%
Outside CPR Instructors	6314	0.00	2,000.00	2,000.00	100.00%
CCC County Tax Administration Fee	6316	0.00	205,000.00	205,000.00	100.00%
Professional Services	6317	0.00	46,000.00	46,000.00	100.00%
Professional Services - Labor Negotiator	6318	0.00	2,000.00	2,000.00	100.00%
Professional Services - Technology	6319	0.00	205,452.00	205,452.00	100.00%
Professional Services - Pre-Employment Investigations	6320	0.00	15,000.00	15,000.00	100.00%

Moraga-Orinda Fire District
Statement of Revenues and Expenditures - General Fund Actual to Budget 19/20
From 7/1/2019 Through 7/31/2019

		Current Period Actual	Total Budget \$ - Original	Total Budget \$ Variance - Original	Percent Total Budget Remaining - Original
Professional Services - Promotional Exams & Recruitment	6321	(17.00)	6,000.00	6,017.00	100.28%
Professional Services-OPEB Actuarial Valuation	6322	0.00	5,500.00	5,500.00	100.00%
Exterior Hazard Removal	6323	0.00	25,000.00	25,000.00	100.00%
Professional Services-Prop Tax Audit & Forecasting	6326	0.00	8,200.00	8,200.00	100.00%
Professional Services	6327	0.00	14,000.00	14,000.00	100.00%
Burn Trailer Grant Maintenance	6352	0.00	3,500.00	3,500.00	100.00%
Testing Materials & Training Props	6354	0.00	20,000.00	20,000.00	100.00%
Career Development Classes	6357	0.00	25,000.00	25,000.00	100.00%
Target Safety Online Training	6359	0.00	9,000.00	9,000.00	100.00%
Training & Education Classes-Paramedic & EMT CE	6360	0.00	10,000.00	10,000.00	100.00%
District Sponsored Training-Mandated	6361	0.00	20,000.00	20,000.00	100.00%
Recruiting Costs	6470	0.00	40,000.00	40,000.00	100.00%
Strike Team Supplies	6474	0.00	9,500.00	9,500.00	100.00%
Community Emergency Response Team	6475	0.00	8,000.00	8,000.00	100.00%
Exercise Supplies/Maint.	6476	0.00	5,000.00	5,000.00	100.00%
Recognition Supplies	6478	0.00	4,000.00	4,000.00	100.00%
Other Special Departmental Exp	6479	2,832.35	95,950.00	93,117.65	97.05%
Public Education Supplies	6480	0.00	3,700.00	3,700.00	100.00%
CPR Supplies	6481	0.00	1,000.00	1,000.00	100.00%
LAFCO	6482	16,300.67	12,500.00	(3,800.67)	(30.41)%
Emergency Preparedness Expense	6484	0.00	10,000.00	10,000.00	100.00%
Misc. Services & Supplies	6490	0.00	35,800.00	35,800.00	100.00%
Fire Chief Contingency	6491	0.00	100,000.00	100,000.00	100.00%
Property & Liability Insurance	6540	45,781.00	57,000.00	11,219.00	19.68%
Total Operating Expense		<u>119,987.94</u>	<u>2,520,507.00</u>	<u>2,400,519.06</u>	<u>95.24%</u>
Other Expense					
Bank Fees	7510	57.52	3,300.00	3,242.48	98.26%
County Tax Collection Fees	7530	0.00	300.00	300.00	100.00%
Transfers to Debt Service Fund	7999	0.00	1,085,000.00	1,085,000.00	100.00%
Total Other Expense		<u>57.52</u>	<u>1,088,600.00</u>	<u>1,088,542.48</u>	<u>99.99%</u>
Total Expenditures		<u>1,594,770.61</u>	<u>26,506,818.00</u>	<u>24,912,047.39</u>	<u>93.98%</u>
Excess of Revenues Over/ (Under) Expenditures		<u>(1,505,379.20)</u>	<u>0.00</u>	<u>(1,505,379.20)</u>	<u>0.00%</u>

Moraga-Orinda Fire District
Statement of Revenues and Expenditures - Capital Projects Fund Actual to Budget-19/20
From 7/1/2019 Through 7/31/2019

		Current Period Actual	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenue					
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	40,000.00	(40,000.00)	(100.00)%
Total Charges for Service		0.00	40,000.00	(40,000.00)	(100.00)%
Other Revenue					
Transfers In	4999	0.00	73,451.00	(73,451.00)	(100.00)%
Total Other Revenue		0.00	73,451.00	(73,451.00)	(100.00)%
Total Revenue		0.00	123,451.00	(123,451.00)	(100.00)%
Expenditures					
Other Expense					
Bank Fees	7510	0.00	200.00	200.00	100.00%
Fire Flow Tax Collection Fees	7531	0.00	14,000.00	14,000.00	100.00%
Apparatus/Vehicles-Fixed Asset...	7703	0.00	86,000.00	86,000.00	100.00%
FEMA (AFG) Grants-Fixed Asse...	7707	0.00	17,000.00	17,000.00	100.00%
Buildings-Station #42-Fixed Ass...	7708	0.00	30,000.00	30,000.00	100.00%
Total Other Expense		0.00	147,200.00	147,200.00	100.00%
Total Expenditures		0.00	147,200.00	147,200.00	100.00%
Excess of Revenues Over/ (Under) Expenditures		0.00	(23,749.00)	23,749.00	(100.00)%

Moraga-Orinda Fire District
Statement of Revenues and Expenditures - Debt Service Fund Actual to Budget-19/20
From 7/1/2019 Through 7/31/2019

		Current Period Actual	Total Budget \$ - Original	Total Budget \$ Variance - Original	Percent Total Budget Remaining - Original
Revenue					
Taxes					
Property Tax-Current Secured	4010	0.00	3,709,744.00	(3,709,744.00)	(100.00)%
Total Taxes		0.00	3,709,744.00	(3,709,744.00)	(100.00)%
Use of Money & Property					
Investment Earnings	4181	28.93	500.00	(471.07)	(94.21)%
Total Use of Money & Property		28.93	500.00	(471.07)	(94.21)%
Other Revenue					
Transfers In	4999	0.00	1,011,549.00	(1,011,549.00)	(100.00)%
Total Other Revenue		0.00	1,011,549.00	(1,011,549.00)	(100.00)%
Total Revenue		28.93	4,721,793.00	(4,721,764.07)	(100.00)%
Expenditures					
Other Expense					
Pension Obligation Bond Principal Payment	7900	2,945,000.00	2,945,000.00	0.00	0.00%
Pension Obligation Bond Interest Payment	7901	299,236.50	521,609.00	222,372.50	42.63%
Apparatus Lease Principal Payment	7902	0.00	658,811.00	658,811.00	100.00%
Apparatus Lease Interest Payment	7903	0.00	31,657.00	31,657.00	100.00%
Lease Agreement Station 43 Principal	7906	0.00	250,000.00	250,000.00	100.00%
Lease Agreement Station 43 Interest	7907	0.00	71,081.00	71,081.00	100.00%
Transfers to Other Funds	7997	606.97	0.00	(606.97)	0.00%
Total Other Expense		3,244,843.47	4,478,158.00	1,233,314.53	27.54%
Total Expenditures		3,244,843.47	4,478,158.00	1,233,314.53	27.54%
Excess of Revenues Over/ (Under) Expenditures		(3,244,814.54)	243,635.00	(3,488,449.54)	(1,431.83)%

Moraga-Orinda Fire District
Statement of Revenues and Expenditures - NOSFB Fund Actual to Budget-19/20
From 7/1/2019 Through 7/31/2019

		Current Period Actual	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenue					
Intergovernmental Revenue					
Misc State Aid/ Grants	4435	0.00	3,923,250.00	(3,923,250.00)	(100.00)%
Total Intergovernmental Revenue		0.00	3,923,250.00	(3,923,250.00)	(100.00)%
Total Revenue		0.00	3,923,250.00	(3,923,250.00)	(100.00)%
Expenditures					
Salaries & Benefits					
Temporary Salaries	5013	14,543.75	123,802.00	109,258.25	88.25%
Overtime	5014	312.48	0.00	(312.48)	0.00%
Payroll Taxes -FICA,SUI	5042	906.01	9,471.00	8,564.99	90.43%
Total Salaries & Benefits		15,762.24	133,273.00	117,510.76	88.17%
Operating Expense					
Professional Services	6317	3,281.80	500,000.00	496,718.20	99.34%
Exterior Hazard Removal	6323	0.00	3,289,977.00	3,289,977.00	100.00%
Total Operating Expense		3,281.80	3,789,977.00	3,786,695.20	99.91%
Total Expenditures		19,044.04	3,923,250.00	3,904,205.96	99.51%
Excess of Revenues Over/ (Under) Expenditures		(19,044.04)	0.00	(19,044.04)	0.00%

**MORAGA-ORINDA FIRE DISTRICT
TREASURER'S QUARTERLY INVESTMENT REPORT
JUNE 30, 2019**

Type of Investment	Financial Institution	Date of Maturity	Par Value/ Original	Market Value	Rate of Interest	Fiscal Year-to-Date Income
Cash	Contra Costa County	N/A	1,524,229	1,524,229	0.00%	0
Cash	Citibank	N/A	3,281	3,281	0.00%	0
Local Agency Investment Fund	Local Agency Investment Fund	N/A	10,847,218	10,865,786	2.57%	156,486
Money Market	Wells Fargo Government Money Market Fund	N/A	16,755	16,755	2.12%	605
U.S. Treasury Note	Wells Fargo	6/30/2019	3,244,120	3,212,000	1.00%	0
Money Market	Citibank	N/A	0	0	0.65%	723
Certificate of Deposit	Citibank	11/29/2018	0	0	1.20%	24,470
Total			15,635,603	15,622,051		182,284

Average Weighted Yield 1.79%

Market values obtained from monthly statements issued by Citibank and Wells Fargo Bank

Sufficient funds exist to meet the District's financial obligations for the next six months using the County of Contra Costa's "Teeter Plan". In 1949, the California Legislature enacted an alternative method for the distribution of secured property taxes to local agencies known as the "Teeter Plan". The "Teeter Plan" is a tax distribution procedure by which secured tax rolls are distributed to the District on the basis of the tax levy, rather than on the basis of actual tax collections. While the County bears the risk of loss on delinquent taxes that go unpaid, it benefits from the penalties associated with these delinquent taxes when they are paid. In turn, the "Teeter Plan" provides the District with stable cash flow and the elimination of collection risk.

The June 2019 investments are in accordance with the District adopted investment policy.



7/30/2019

Gloriann Sasser
Administrative Services Director

Date

MORAGA-ORINDA FIRE PROTECTION DISTRICT
PARS Post-Employment Benefits Trust

Account Report for the Period
7/1/2018 to 6/30/2019

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

Account Summary

Source	Beginning Balance as of 7/1/2018	Contributions	Earnings	Expenses	Distributions	Transfers	Ending Balance as of 6/30/2019
OPEB	\$882,128.84	\$407,733.00	\$73,071.10	\$4,594.53	\$0.00	\$0.00	\$1,358,338.41
PENSION	\$700,449.00	\$1,100,000.00	\$83,170.22	\$3,810.47	\$0.00	\$0.00	\$1,879,808.75
Totals	\$1,582,577.84	\$1,507,733.00	\$156,241.32	\$8,405.00	\$0.00	\$0.00	\$3,238,147.16

Investment Selection

Source	
OPEB	Moraga-Orinda FPD - OPEB
PENSION	Moraga-Orinda FPD - Pension

Investment Objective

Source	
OPEB	Individual account based on Capital Appreciation Index PLUS. The primary goal of the Capital Appreciation objective is growth of principal. The major portion of the assets are invested in equity securities and market fluctuations are expected.
PENSION	Individual account based on Capital Appreciation Index PLUS. The primary goal of the Capital Appreciation objective is growth of principal. The major portion of the assets are invested in equity securities and market fluctuations are expected.

Investment Return

Source	1-Month	3-Months	1-Year	Annualized Return			Plan's Inception Date
				3-Years	5-Years	10-Years	
OPEB	4.52%	2.81%	6.37%	9.05%	-	-	5/19/2015
PENSION	3.96%	2.55%	6.10%	-	-	-	3/9/2017

Information as provided by US Bank, Trustee for PARS; Not FDIC Insured; No Bank Guarantee; May Lose Value

Past performance does not guarantee future results. Performance returns may not reflect the deduction of applicable fees, which could reduce returns. Information is deemed reliable but may be subject to change.

Investment Return: Annualized rate of return is the return on an investment over a period other than one year multiplied or divided to give a comparable one-year return.

Account balances are inclusive of Trust Administration, Trustee and Investment Management fees



Moraga-Orinda Fire District

TO: Board of Directors

FROM: Gloriann Sasser, Administrative Services Director

DATE: September 18, 2019

SUBJECT: Item 8.1 – Draft GASB 75 OPEB Valuation Report as of June 30, 2019 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 of the other post-employment benefits (OPEB) plan. As a result, the District contracted with GovInvest to complete an actuarial report calculating the long-term cost associated with the District's OPEB plan. The draft GASB 75 OPEB Valuation Report as of June 30, 2019 has been completed (Attachment A.)

The current 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 – PERS minimum (currently \$136/month)

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

OPEB VALUATION ASSUMPTIONS

The OPEB valuation is based on a number of significant assumptions as follows (page 26):

- Amortization period – 20 year closed period (18 years remaining)
- General inflation – 2.5% annually
- Assumed rate of payroll growth – 3%
- Healthcare trend rates – 7% trending down to 3.84%
- Rate of return on assets – 6.25%
- 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, 2019 is \$1,358,338.

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, 2018 measured the net OPEB liability at \$15,379,385. As of June 30, 2019, the net OPEB liability is \$14,850,637, a decrease of \$528,748 or 3.4%. The plan is 8.38% funded.

OPEB FUNDING POLICY

In September 2016 the Government Finance Officers Association recommended 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 no changes are recommended at this time. Staff recommends the Board approve the OPEB Funding Policy (Attachment B.)

The final actuarial valuation is scheduled to be approved at the October 16, 2019 board meeting.

RECOMMENDATION

- 1) Discuss; 2) Deliberate; 3) Provide direction to staff regarding the Draft GASB 75 OPEB Valuation Report as of June 30, 2019 and approve the OPEB Funding Policy

ATTACHMENTS

Attachment A – Draft GASB 75 OPEB Valuation Report as of June 30, 2019
Attachment B – Draft GASB 75 Valuation Report for June 30, 2019: Key Results
Attachment C – OPEB Funding Policy

Moraga-Orinda Fire District

GASB 75 OPEB Valuation Report as of June 30, 2019 for Disclosures for the Fiscal Year Ending June 30, 2019

August 21, 2019



GovInvest
Insights to your financial future



562A Filbert Street, Suite 4
San Francisco, California 94133
t: (415) 801-5987 f: (415) 358-8500
www.precisionactuarial.com

ATTACHMENT A



562A Filbert Street, Suite 4
San Francisco, CA 94133
www.precisionactuarial.com
(415) 801-5987

August 21, 2019

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

Re: Moraga-Orinda Fire District GASB 75 OPEB Valuation as of June 30, 2019

Dear Ms. Sasser:

At your request, we completed an actuarial valuation of the retiree health and welfare benefits as of June 30, 2019, for the Moraga-Orinda Fire District. Please use the information in this report for your financial statements for the fiscal year ending June 30, 2019. 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,

A handwritten signature in blue ink that reads "Roger T. Burton".

Roger T. Burton, FSA, FCA, MAAA



Corporate Solutions for the Modern World
Healthcare • Pension • Valuations • Life & Disability • P&C • Financial Reporting
Risk Management • Reinsurance • M&A • Expert Witness
DUNS: 079861610 CAGE: 7EC83 CA Supplier: 1798304

Executive Summary

Overview	1
Accounting Summary	3
Reconciliation of Change in the Total OPEB Liability from Prior Report	4

Accounting Information

Statement of Fiduciary Net Position	5
Statement of Changes to the Fiduciary Net Position	6
Changes in the Net OPEB Liability	7
Development of Deferred Outflows and Inflows of Resources	8
Development of Projected Deferred Outflows and Inflows of Resources	9
Schedule of Deferred Outflows and Inflows of Resources	10
Schedule of Projected Deferred Outflows and Inflows of Resources	11
Calculation of Expense under GASB 75	12
Calculation of Projected Expense under GASB 75	13
Reconciliation of Expense	14
Amortization of Unfunded Actuarial Accrued Liability	15
Actuarially Determined Contribution (ADC)	16
Projection of ADC and Net OPEB Liability	17
OPEB Cash-Flow Projections	18
Ten Year Projection of Retiree Benefit Payments	19
Projection of Contributions	20
Projection of Contributions Charts	21
Projection of Fiduciary Net Position	22
Implicit Subsidy	23
Schedule of Changes in the Total OPEB Liability and Related Ratios	24
Schedule of Investment Returns	25
Schedule of Contributions	26
Draft Notes to the Financial Statements	27

Basis of Valuation

Substantive Plan	31
Participant Summary	32
Participant Summary Chart	33
Actuarial Assumptions	34

Appendix

About GASB 75	37
Decrement Tables	41

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. This report includes information with respect to the obligation to provide future retiree health and welfare benefits for the fiscal year ending June 30, 2019.

Valuation Date: June 30, 2019
Measurement Date: June 30, 2019
Report Date: June 30, 2019

Application to Financials

The District should use the liabilities and assets measured as of June 30, 2019, for its June 30, 2019, liabilities and assets, and it should use the expense for the measurement period ending June 30, 2019, as its expense in its financial statements for the year ending June 30, 2019.

This report provides assets, liabilities, and expenses for use in the District's 2019 and 2020 financial reports. If significant changes, including to the discount rate, occur up to one year after the measurement date, a new valuation may be necessary.

The report also provides the actuarially determined contributions for funding purposes for reporting for the fiscal years ending June 30 for 2019 and 2020. The District makes its contributions in the same fiscal year in which it reports the contributions.

We recommend that the District have an actuary provide an updated report for the June 30, 2020, financial statements using updated benefit payments, assets, and discount rate. However, barring significant changes, this is optional. Please confer with your auditor for guidance.

Changes Since the Prior Valuation

This valuation is a full valuation. We updated:

- Census
- Benefit payments
- Contributions
- Assets
- Premium & Cost of Care

Actuarial Certification

Our determinations reflect the provisions and methods prescribed by GASB 75. In preparing this report, we relied on 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.

Actuarial Certification *(continued)*

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 undersigned is a member of the American Academy of Actuaries and meets the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained herein.



Roger T. Burton, FSA, FCA, MAAA
Chief Actuary

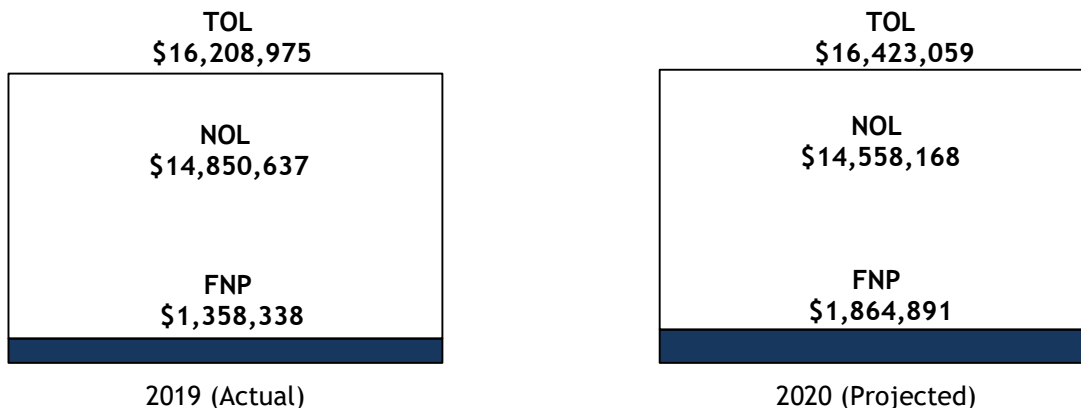


Christian Boughner, ASA, MAAA
Consulting Actuary

Accounting Summary

A summary of the key valuation results follows.

	<u>Actual</u>	<u>Projected</u>
Valuation Date:	June 30, 2019	June 30, 2019
Measurement Date:	June 30, 2019	June 30, 2020
Report Date:	June 30, 2019	June 30, 2020
Present Value of Future Benefits		
Active Employees	\$ 7,303,334	\$ 7,759,793
Retirees	+ 12,033,924	+ 11,591,279
Total Present Value of Future Benefits	= 19,337,258	= 19,351,072
Total Present Value of Future Normal Costs	- 3,128,283	- 2,928,013
Total OPEB Liability (TOL)	= \$ 16,208,975	= \$ 16,423,059
OPEB Liability		
Active Employees	\$ 4,175,051	\$ 4,831,780
Retirees	+ 12,033,924	+ 11,591,279
Total OPEB Liability (TOL)	= 16,208,975	= 16,423,059
Fiduciary Net Position (FNP)	- 1,358,338	- 1,864,891
Net OPEB Liability (NOL)	= \$ 14,850,637	= \$ 14,558,168
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability		
	8.38%	11.36%
Covered-Employee Payroll	\$ 7,180,600	\$ 9,968,534
Net OPEB Liability as a Percentage of Covered-Employee Payroll	206.8%	146.0%
Measurement Period	2018-2019	2019-2020
Reporting Period	2018-2019	2019-2020
Expense	\$ 1,350,671	\$ 1,272,285
Actuarially Determined Contribution (ADC), End of Year*	1,613,502	1,572,149

Net Position Chart

*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.

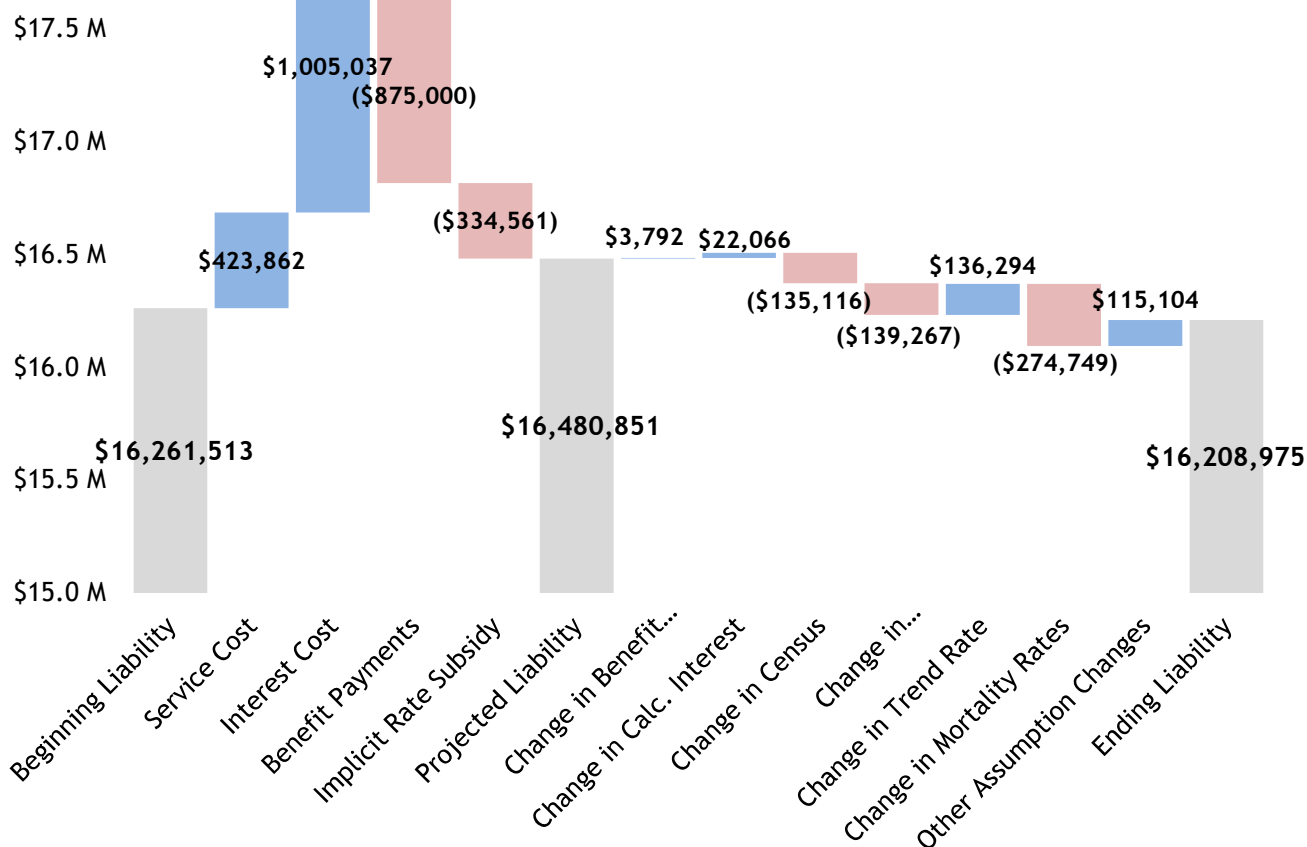
Reconciliation of Change in the Total OPEB Liability from Prior Report

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, 2018	\$ 16,261,513
Service Cost	423,862
Interest Cost	1,005,037
Expected Benefit Payments	(875,000)
Implicit Rate Subsidy Fulfilled	(334,561)
Projected Total OPEB Liability as of Measurement Date June 30, 2019	\$ 16,480,851
Change in Benefit Payments (Actual versus Expected)	3,792
Change in Calculated Interest	22,066
Change in Census (Demographics)	(135,116)
Change in Premiums/Claims	(139,267)
Change in Trend Rate	136,294
Change in Mortality Rates	(274,749)
Other Assumption Changes	115,104
Total OPEB Liability as of Measurement Date June 30, 2019 / Report Date June 30, 2019	\$ 16,208,975

Reconciliation of the Change in the Total OPEB Liability

\$18.0 M



Statement of Fiduciary Net Position

Measurement Date: June 30, 2019

Report Date: June 30, 2019

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		1,358,338
International Equities		-
Real Estate		-
Total Investments		1,358,338
Total Assets	\$	1,358,338

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	\$	1,358,338
--	-----------	------------------

Statement of Changes to the Fiduciary Net Position

	<u>Actual</u>	<u>Projected</u>
Measurement Date:	June 30, 2019	June 30, 2020
Report Date:	June 30, 2019	June 30, 2020
Additions		
Investment Income:		
Net Appreciation in the Fair Value of Investments	\$ 73,071	\$ 97,674
Interest and Dividends	-	-
Less Investment Expense, Other than from Securities Lending	-	-
Net Income from Investing, Other than from Securities Lending	73,071	97,674
Securities Lending Income	-	-
Less Securities Lending Expense	-	-
Net Income from Securities Lending	-	-
Net Investment Income (a)	\$ 73,071	\$ 97,674
Contributions:		
Employer – District's Contribution	\$ 1,278,941	\$ 1,273,404
Employer – Implicit Subsidy	334,561	298,745
Employee	-	-
Total Contributions (b)	\$ 1,613,502	\$ 1,572,149
Total Additions (c) = (a) + (b)	\$ 1,686,573	\$ 1,669,823
Deductions		
Benefit Payments	\$ 871,208	\$ 859,815
Implicit Rate Subsidy Fulfilled	334,561	298,745
Administrative Expense	4,595	4,710
Total Deductions (d)	\$ 1,210,364	\$ 1,163,270
Net Increase in Net Position = (c) – (d)	\$ 476,209	\$ 506,553
Net Position Restricted for Postemployment Benefits Other than Pensions		
Beginning of Year	\$ 882,129	\$ 1,358,338
Net Increase in Net Position	476,209	506,553
End of Year	\$ 1,358,338	\$ 1,864,891

Asset projections for fiscal year-end 2020 and beyond use an estimated expected rate of return, contributions, and benefit payments. We recommend that the District update these values for its 2020 financial statements.

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.

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (c) = (a) – (b)
Balance as of Report Date June 30, 2018	\$ 16,261,513	\$ 882,129	\$ 15,379,384
Changes for the year:			
Service Cost	423,862		423,862
Interest	1,027,103		1,027,103
Differences Between Expected and Actual Experience	(274,383)		(274,383)
Changes of Assumptions	(23,351)		(23,351)
Net Investment Income		73,071	(73,071)
Contributions			
Employer – District's Contribution		1,278,941	(1,278,941)
Employer – Implicit Subsidy		334,561	(334,561)
Employee		-	-
Benefit Payments, Including Refunds of Employee Contributions	(871,208)	(871,208)	-
Implicit Rate Subsidy Fulfilled	(334,561)	(334,561)	-
Administrative Expense		(4,595)	4,595
Other Changes		-	-
Net Changes	(52,538)	476,209	(528,747)
Balance as of Report Date June 30, 2019	\$ 16,208,975	\$ 1,358,338	\$ 14,850,637

Development of Deferred Outflows and Inflows of Resources

All Balances at Report Date June 30, 2019

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 June 30, 2019 (c)	Deferred Outflows of Resources (a) - (c)	Deferred Inflows of Resources (b) - (c)
2017	\$ -	\$ -	\$ -	\$ -	\$ -
2018	238,065	-	111,768	126,297	-
2019	-	(274,383)	(65,958)	-	(208,425)
Total				\$ 126,297	\$ (208,425)

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 June 30, 2019 (c)	Deferred Outflows of Resources (a) - (c)	Deferred Inflows of Resources (b) - (c)
2017	\$ -	\$ -	\$ -	\$ -	\$ -
2018	-	-	-	-	-
2019	-	(23,351)	(5,560)	-	(17,791)
Total				\$ -	\$ (17,791)

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

Measurement Date – June 30:	Earnings Less than Projected (a)	Earnings Greater than Projected (b)	Amounts Recognized in Expense Through June 30, 2019 (c)	Deferred Outflows of Resources (a) - (c)	Deferred Inflows of Resources (b) - (c)
2017	\$ -	\$ (17,334)	\$ (10,401)	\$ -	\$ (6,933)
2018	34,101	-	13,640	20,461	-
2019	24,423	-	4,885	19,538	-
Total				\$ 39,999	\$ (6,933)

Development of Projected Deferred Outflows and Inflows of Resources

All Balances at Report Date June 30, 2020

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 June 30, 2020 (c)	Deferred Outflows of Resources (a) - (c)	Deferred Inflows of Resources (b) - (c)
2017	\$ -	\$ -	\$ -	\$ -	\$ -
2018	238,065	-	167,652	70,413	-
2019	-	(274,383)	(131,916)	-	(142,467)
2020	-	-	-	-	-
Total				\$ 70,413	\$ (142,467)

Deferred Outflows and Inflows of Resources Arising from Changes in Assumptions

Measurement Date – June 30:	Experience Losses (a)	Experience Gains (b)	Amounts Recognized in Expense Through June 30, 2020 (c)	Deferred Outflows of Resources (a) - (c)	Deferred Inflows of Resources (b) - (c)
2017	\$ -	\$ -	\$ -	\$ -	\$ -
2018	-	-	-	-	-
2019	-	(23,351)	(11,120)	-	(12,231)
2020	-	-	-	-	-
Total				\$ -	\$ (12,231)

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

Measurement Date – June 30:	Experience Losses (a)	Experience Gains (b)	Amounts Recognized in Expense Through June 30, 2020 (c)	Deferred Outflows of Resources (a) - (c)	Deferred Inflows of Resources (b) - (c)
2017	\$ -	\$ (17,334)	\$ (13,868)	\$ -	\$ (3,466)
2018	34,101	-	20,460	13,641	-
2019	24,423	-	9,770	14,653	-
2020	-	-	-	-	-
Total				\$ 28,294	\$ (3,466)

Accounting Information

Schedule of Deferred Outflows and Inflows of Resources

Schedule of Deferred Outflows and Inflows of Resources

	Measurement Period	Original Amount	Recognition Period	Remaining Period	Increase/(Decrease) in Expense: Report Years Ending June 30:						Remaining
					2019	2020	2021	2022	2023	2024	
Differences Between Expected and Actual Experience	2016-2017	\$ -	n/a	n/a	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
	2017-2018	238,065	4.3	3.3	55,884	55,884	55,884	14,529	-	-	-
	2018-2019	(274,383)	4.2	4.2	(65,958)	(65,958)	(65,958)	(65,958)	(10,551)	-	-
Changes of Assumptions	2016-2017		n/a	n/a	-	-	-	-	-	-	-
	2017-2018	-	4.3	3.3	-	-	-	-	-	-	-
	2018-2019	(23,351)	4.2	4.2	(5,560)	(5,560)	(5,560)	(5,560)	(1,111)	-	-
Differences Between Projected and Actual Earnings	2016-2017	(17,334)	5.0	3.0	(3,467)	(3,467)	(3,466)	-	-	-	-
	2017-2018	34,101	5.0	4.0	6,821	6,821	6,821	6,817	-	-	-
	2018-2019	24,423	5.0	5.0	4,885	4,885	4,885	4,885	4,883	-	-
Summary of Deferred Outflows and Inflows of Resources – Reporting Period 2018-2019											
Differences Between Expected and Actual Experience					\$ (10,074)	\$ (10,074)	\$ (10,074)	\$ (51,429)	\$ (10,551)	\$ -	\$ -
Changes of Assumptions					(5,560)	(5,560)	(5,560)	(5,560)	(1,111)	-	-
Differences Between Projected and Actual Earnings					8,239	8,239	8,240	11,702	4,883	-	-
Total					\$ (7,395)	\$ (7,395)	\$ (7,394)	\$ (45,287)	\$ (6,779)	\$ -	\$ -

Accounting Information

Schedule of Projected Deferred Outflows and Inflows of Resources

Schedule of Deferred Outflows and Inflows of Resources

	Measurement Period	Original Amount	Recognition Period	Remaining Period	Increase/(Decrease) in Expense: Report Years Ending June 30:						Remaining
					2020	2021	2022	2023	2024	2025	
Differences Between Expected	2016-2017	\$ -	n/a	n/a	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	2017-2018	238,065	4.3	2.2	55,884	55,884	14,529	-	-	-	-
	2018-2019	(274,383)	4.2	3.2	(65,958)	(65,958)	(65,958)	(5,196)	-	-	-
	2019-2020	-	4.2	4.2	-	-	-	-	-	-	-
Changes of Assumptions	2016-2017	-	n/a	n/a	-	-	-	-	-	-	-
	2017-2018	-	4.3	2.2	-	-	-	-	-	-	-
	2018-2019	(23,351)	4.2	3.2	(5,560)	(5,560)	(5,560)	(6,395)	-	-	-
	2019-2020	-	4.2	4.2	-	-	-	-	-	-	-
Differences Between Projected	2016-2017	(17,334)	5.0	2.0	(3,467)	(3,466)	-	-	-	-	-
	2017-2018	34,101	5.0	3.0	6,821	6,821	6,817	-	-	-	-
	2018-2019	24,423	5.0	4.0	4,885	4,885	4,885	4,883	-	-	-
	2019-2020	-	5.0	5.0	-	-	-	-	-	-	-
Summary of Deferred Outflows and Inflows of Resources – Reporting Period 2019-2020											
Differences Between Expected and Actual Experience					\$ (10,074)	\$ (10,074)	\$ (51,429)	\$ (5,196)	\$ -	\$ -	\$ -
Changes of Assumptions					(5,560)	(5,560)	(5,560)	(6,395)	-	-	-
Differences Between Projected and Actual Earnings					8,239	8,240	11,702	4,883	-	-	-
Total					\$ (7,395)	\$ (7,394)	\$ (45,287)	\$ (6,708)	\$ -	\$ -	\$ -

Calculation of Expense under GASB 75

	<u>Actual</u>
Measurement Period:	2018-2019
Reporting Period:	<u>2018-2019</u>
Expense	
Service Cost	\$ 423,862
Interest on Total OPEB Liability	1,027,103
Recognized Differences Between Expected and Actual Experience	(10,074)
Recognized Changes of Assumptions	(5,560)
Employee Contributions	-
Projected Earnings on OPEB Plan Investments	(97,494)
Recognized Differences Between Projected and Actual Earnings	8,239
Administrative expenses	4,595
Total Expense	<u>\$ 1,350,671</u>

Deferred Outflows and Inflows of Resources

	<u>June 30, 2019</u>	
	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences Between Expected and Actual Experience	\$ 126,297	\$ (208,425)
Changes of Assumptions	-	(17,791)
Net Difference Between Projected and Actual Earnings on Plan Investments	33,066	-
District Contributions Subsequent to the Measurement Date	-	-
Total	<u>\$ 159,363</u>	<u>\$ (226,216)</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>
2020	\$ (7,395)
2021	(7,394)
2022	(45,287)
2023	(6,779)
2024	-
Remaining	-

Accounting Information

Calculation of Projected Expense under GASB 75

	<u>Actual</u>	<u>Projected</u>
Measurement Period:	2018-2019	2019-2020
Reporting Period:	2018-2019	2019-2020
Expense		
Service Cost	\$ 423,862	\$ 372,506
Interest on Total OPEB Liability	1,027,103	1,000,138
Recognized Changes of Assumptions	(10,074)	(10,074)
Recognized Differences Between Expected and Actual Experience	(5,560)	(5,560)
Employee Contributions	-	-
Projected Earnings on OPEB Plan Investments	(97,494)	(97,674)
Recognized Differences Between Projected and Administrative expenses	8,239	8,239
	4,595	4,710
Total Expense	\$ 1,350,671	\$ 1,272,285

Deferred Outflows and Inflows of Resources

	<u>June 30, 2020</u>	
	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences Between Expected and Actual Experience	\$ 70,413	\$ (142,467)
Changes of Assumptions	-	(12,231)
Net Difference Between Projected and Actual Earnings on Plan Investments	24,828	-
District Contributions Subsequent to the Measurement Date	-	-
Total	\$ 95,241	\$ (154,698)

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>
2021	\$ (7,394)
2022	(45,287)
2023	(6,708)
2024	-
2025	-
Remaining	-

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 Report Date June 30, 2018	\$ (16,261,513)	\$ 882,129	\$ (15,379,384)	\$ -	\$ -	\$ 13,413	\$ 13,413	\$ (15,365,971)	
Service Cost	(423,862)		(423,862)						\$ 423,862
Interest on Total OPEB Liability	(1,027,103)		(1,027,103)						1,027,103
Differences Between Expected and Actual Experience	274,383		274,383	(274,383)			274,383		
Effect of Assumption Changes or Inputs	23,351		23,351	(23,351)			23,351		
Expected Investment Income (Net of Investment Expenses)		97,494	97,494						(97,494)
Investment Gains or Losses on Expected Return		(24,423)	(24,423)			24,423	24,423	-	
Contributions									
Employer – District's Contribution		1,278,941	1,278,941					1,278,941	
Employer – Implicit Subsidy		334,561	334,561					334,561	
Employee		-	-					-	
Benefit Payments, Including Refunds of Employee Contributions	871,208	(871,208)	-					-	
Implicit Rate Subsidy Fulfilled	334,561	(334,561)	-					-	
Administrative Expenses		(4,595)	(4,595)						4,595
Recognition of Liability Gains or Losses			-	10,074			(10,074)		(10,074)
Recognition of Assumption Changes or Inputs			-	5,560			(5,560)		(5,560)
Recognition of Investment Gains or Losses			-	(8,239)			8,239		8,239
Annual Expense								(1,350,671)	\$ 1,350,671
Balance as of Report Date June 30, 2019	\$ (16,208,975)	\$ 1,358,338	\$ (14,850,637)	\$ (290,339)	\$ -	\$ 37,836	\$ (252,503)	\$ (15,103,140)	

**Amortization of Unfunded Actuarial Accrued Liability
As of Fiscal Years Ended June 30, 2020 and June 30, 2021**

A summary of the information used to establish the amortization amount for the current year, with respect to the Unfunded Actuarial Accrued Liability (UAAL), follows. We recalculate the amortization of the UAAL each fiscal year.

	Measurement Period:	2018-2019	2019-2020
	Reporting Period:	<u>2018-2019</u>	<u>2019-2020</u>
Actuarial Accrued Liability (AAL) – Entry Age Normal, Beginning of Fiscal Year		\$ 16,261,513	\$ 16,208,975
Actuarial Value of Plan Assets, Beginning of Fiscal Year	–	<u>882,129</u>	<u>1,358,338</u>
Unfunded Actuarial Accrued Liability (UAAL), Beginning of Fiscal Year	=	<u>\$ 15,379,384</u>	<u>\$ 14,850,637</u>
Interest Rate Used to Determine Amortization Payment		6.25%	6.25%
Assumed Rate of Payroll Growth		3.000%	3.000%
Amortization Period		18 years	17 years
Amount Recognized (Principal & Interest), Beginning of Year*		\$ 1,098,297	\$ 1,107,164
Amount Recognized (Principal & Interest), End of Year*		\$ 1,166,941	\$ 1,176,362

**Actuarially Determined Contribution (ADC)
for the Fiscal Year Ended June 30, 2019 and June 30, 2020**

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

	Measurement Period:	2018-2019	2019-2020
	Reporting Period:	2018-2019	2019-2020
Service Cost – Entry Age Normal	\$	423,862	\$ 372,506
Amortization of the Unfunded Actuarial Accrued Liability (UAAL)		1,098,297	1,107,164
Actuarially Determined Contribution (ADC), Beginning of Year	\$	1,522,159	\$ 1,479,670
Actuarially Determined Contribution (ADC), End of Year	\$	1,617,294	\$ 1,572,149
ADC as a Percentage of Covered-Employee Payroll		22.52%	15.77%
Discount Rate		6.25%	6.25%
ADC Components			
Benefit Payments	\$	871,208	\$ 859,815
District's Contribution to Assets (Trust)		407,733	413,589
District's Total Contribution		1,278,941	1,273,404
Implied Contribution – Implicit Subsidy		334,561	298,745
Total ADC*	\$	1,613,502	\$ 1,572,149

District's Funding Policy

The District's funding policy is to contribute the full amount of the ADC each year.

The ADC is the sum of the service cost and the amortization of the unfunded liability. For payment of the ADC, however, it comprises three parts: the benefit payments made by the District, the implicit subsidy, and the contribution to the assets. The contribution to the assets is the difference between the ADC and the sum of the other two components.

The District is amortizing the UAAL on a closed basis. Remaining years of amortization as of June, 30, 2019:

17

The discount rate assumed for ADC calculations is the expected long-term rate of return:

6.25%

The UAAL is amortized using a level percent of pay method.

Projections for fiscal year-end 2020 use an estimated expected rate of return, contributions, and benefit payments. We recommend that the District update these values for its 2020 financial statements.

*Adjusted for actual benefit payments paid in 2018-2019.

Projection of ADC and Net OPEB Liability

	<u>Actual</u>	<u>Projected</u>
Measurement Date:	June 30, 2019	June 30, 2020
Report Date:	June 30, 2019	June 30, 2020
Estimated Liabilities		
OPEB Liability, Beginning of Year	\$ 16,261,513	\$ 16,208,975
Service Cost	423,862	372,506
Interest on Liabilities	1,027,103	1,000,138
Differences Between Expected and Actual Experience	(274,383)	-
Changes of Assumptions	(23,351)	-
Benefit Payments	(871,208)	(859,815)
Implicit Rate Subsidy Fulfilled	(334,561)	(298,745)
OPEB Liability, End of Year (a)	\$ 16,208,975	\$ 16,423,059
Estimated Assets		
Assets, Beginning of Year	\$ 882,129	\$ 1,358,338
Expected Earnings	73,071	97,674
Contributions		
Employer – District's Contribution	1,278,941	1,273,404
Employer – Implicit Subsidy	334,561	298,745
Employee	-	-
Total Contributions	1,613,502	1,572,149
Projected Benefit Payments		
Benefit Payments, Including Refunds of Employee Contributions	(871,208)	(859,815)
Implicit Rate Subsidy Fulfilled	(334,561)	(298,745)
Total Benefit Payments	(1,205,769)	(1,158,560)
Administrative Expenses	(4,595)	(4,710)
Assets, End of Year (b)	\$ 1,358,338	\$ 1,864,891
Net OPEB liability, End of Year = (a) – (b)	\$ 14,850,637	\$ 14,558,168
Expense	1,350,671	1,272,285
ADC	1,613,502	1,572,149

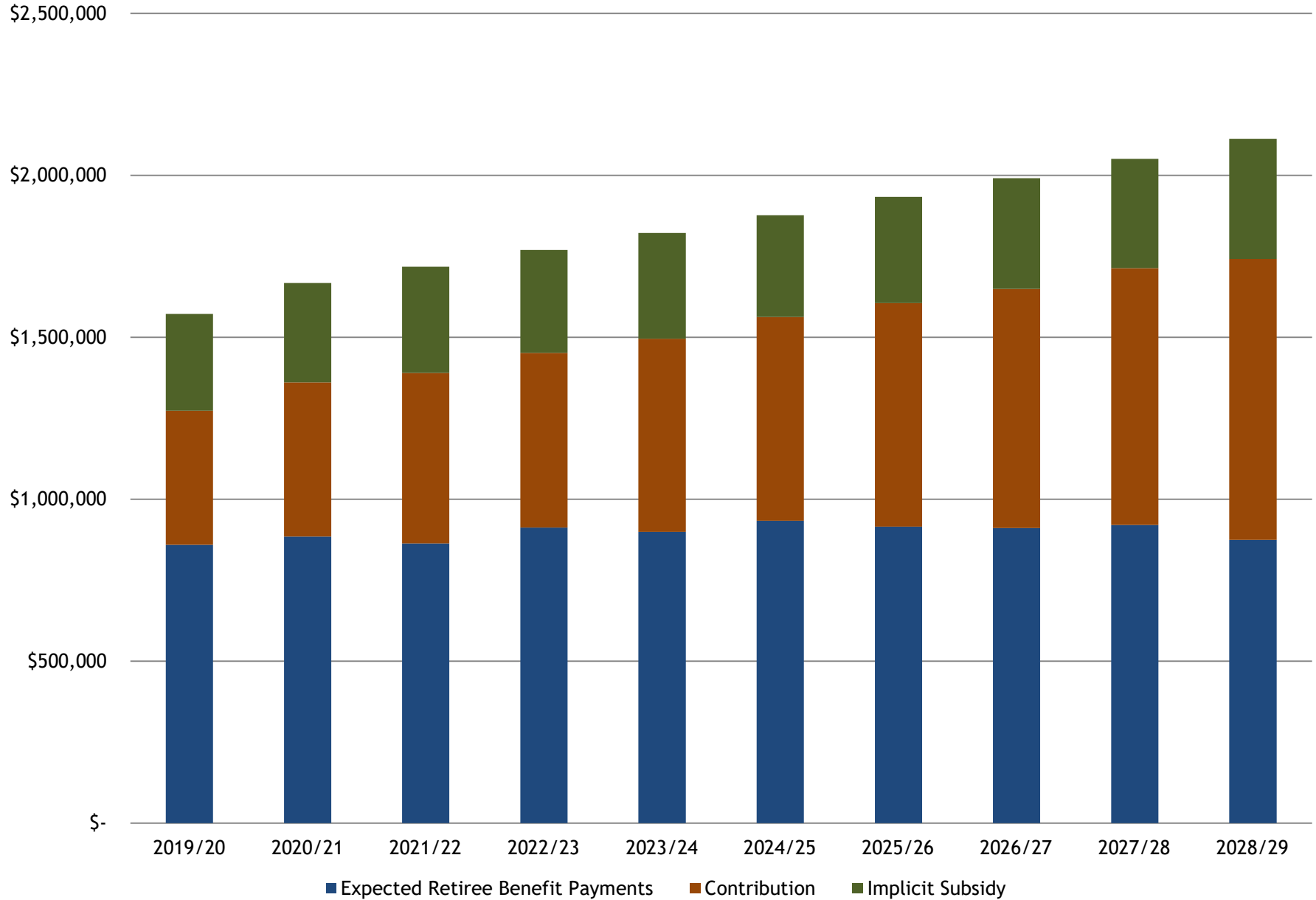
Projections for fiscal year-end 2020 and beyond use an estimated expected rate of return, contributions, and benefit payments. We recommend that the District update these values for its 2020 financial statements.

OPEB Cash-Flow Projections

Measurement Period Ending June 30:	Expected Retiree Benefit Payments	Implicit Subsidy	Total Expected Benefit Payments	District's Contribution to Assets	Total Contributions
2020	\$ 859,815	\$ 298,745	\$ 1,158,560	\$ 413,589	\$ 1,619,314
2021	885,233	307,178	1,192,411	475,482	1,667,893
2022	864,207	328,026	1,192,233	525,697	1,717,930
2023	912,923	317,294	1,230,217	539,251	1,769,468
2024	899,504	326,439	1,225,943	596,609	1,822,552
2025	934,169	314,167	1,248,336	628,893	1,877,229
2026	915,920	327,822	1,243,742	689,804	1,933,546
2027	911,046	342,102	1,253,148	738,404	1,991,552
2028	920,460	337,254	1,257,714	793,585	2,051,299
2029	874,964	370,788	1,245,752	867,085	2,112,837
2030	875,812	393,138	1,268,950	907,273	2,176,223
2031	827,019	452,941	1,279,960	961,549	2,241,509
2032	893,170	441,168	1,334,338	974,416	2,308,754
2033	845,358	475,566	1,320,924	1,057,093	2,378,017
2034	821,614	529,899	1,351,513	1,097,844	2,449,357
2035	887,544	512,891	1,400,435	1,122,403	2,522,838
2036	855,404	523,091	1,378,495	(724,318)	654,177
2037	790,186	587,516	1,377,702	(703,900)	673,802
2038	793,684	636,789	1,430,473	(736,457)	694,016
2039	865,044	600,578	1,465,622	(750,785)	714,837
2040	783,764	631,522	1,415,286	(679,004)	736,282
2041	709,876	723,849	1,433,725	(675,355)	758,370
2042	749,265	757,460	1,506,725	(725,604)	781,121
2043	716,959	812,716	1,529,675	(725,120)	804,555
2044	666,465	900,557	1,567,022	(738,331)	828,691

Accounting Information

Ten-Year Projection of Expected Benefit Payments for Existing Participants

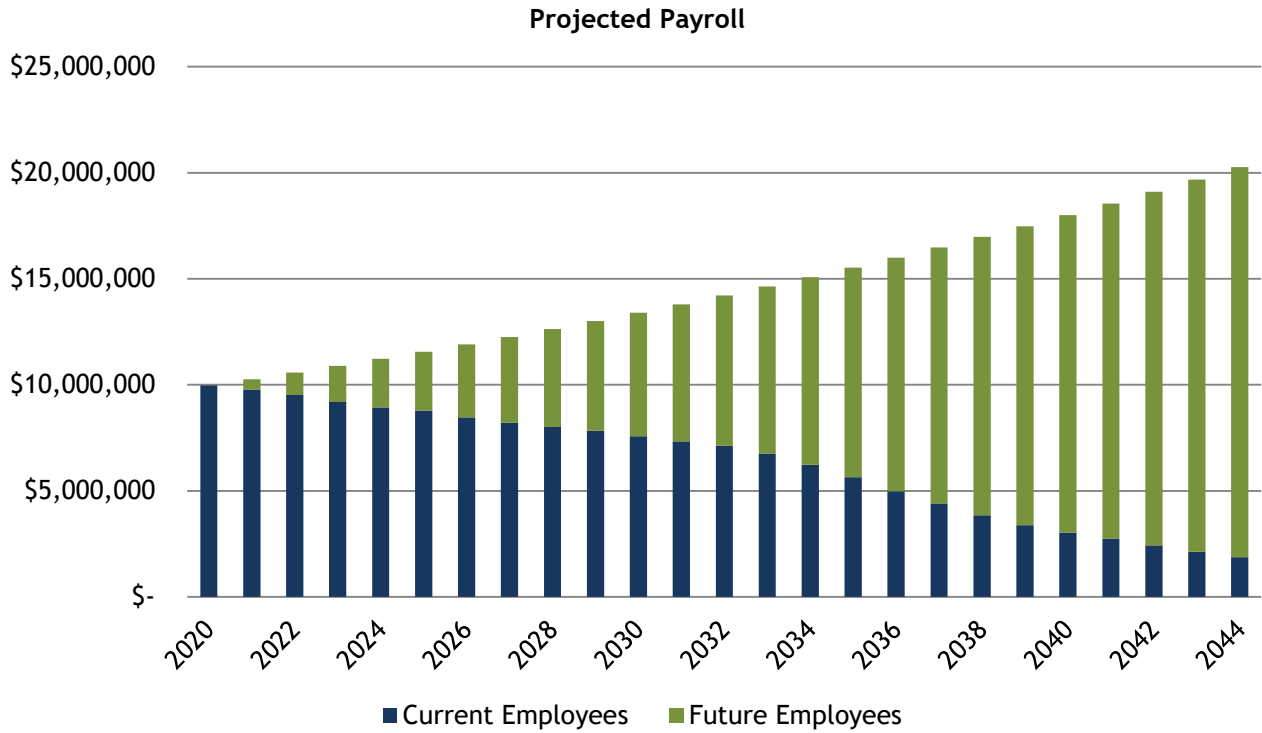


Projection of Contributions

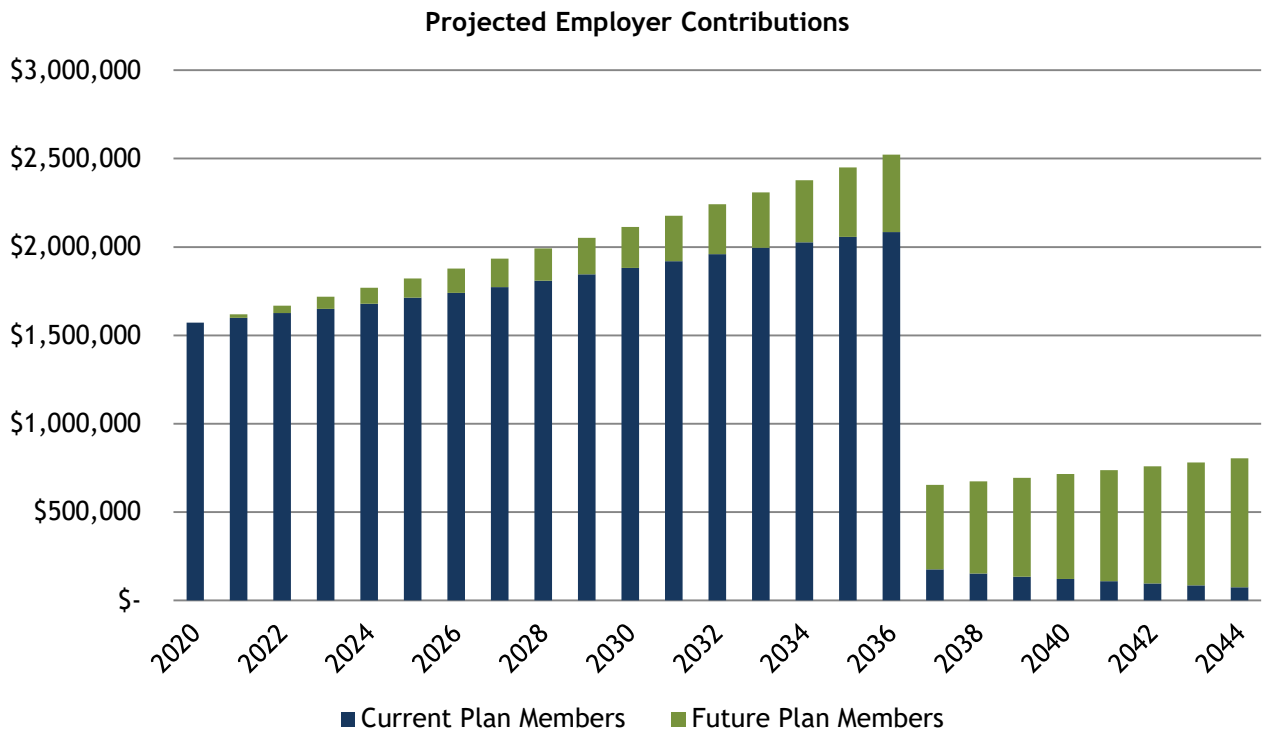
Measurement Period Ending June 30:	Payroll for Current Employees (a)	Payroll for Future Employees (b)	Total Employee Payroll (c)	Employer Contributions Related to Payroll of all Plan Members (d) = (c) x 15.77% for 17 Years, 3.97% Thereafter	Employer Contributions Related to Payroll of Future Plan Members (e) = (b) x 3.97%	Portion of Employer Contribution for Current Plan Members (f) = (d) - (e)
2020	\$ 9,968,534	\$ -	\$ 9,968,534	\$ 1,572,149	\$ -	\$ 1,572,149
2021	9,775,770	491,820	10,267,590	1,619,314	19,527	1,599,787
2022	9,514,579	1,061,039	10,575,618	1,667,893	42,127	1,625,766
2023	9,188,952	1,703,935	10,892,887	1,717,930	67,652	1,650,278
2024	8,938,715	2,280,959	11,219,674	1,769,468	90,562	1,678,906
2025	8,788,900	2,767,364	11,556,264	1,822,552	109,875	1,712,677
2026	8,472,123	3,430,829	11,902,952	1,877,229	136,217	1,741,012
2027	8,207,438	4,052,603	12,260,041	1,933,546	160,903	1,772,643
2028	8,009,866	4,617,976	12,627,842	1,991,552	183,351	1,808,201
2029	7,832,289	5,174,388	13,006,677	2,051,299	205,442	1,845,857
2030	7,572,296	5,824,581	13,396,877	2,112,837	231,257	1,881,580
2031	7,329,288	6,469,495	13,798,783	2,176,223	256,863	1,919,360
2032	7,118,103	7,094,643	14,212,746	2,241,509	281,684	1,959,825
2033	6,752,391	7,886,737	14,639,128	2,308,754	313,133	1,995,621
2034	6,233,660	8,844,642	15,078,302	2,378,017	351,165	2,026,852
2035	5,642,753	9,887,898	15,530,651	2,449,357	392,586	2,056,771
2036	4,973,216	11,023,355	15,996,571	2,522,838	437,668	2,085,170
2037	4,397,769	12,078,699	16,476,468	654,177	479,569	174,608
2038	3,839,976	13,130,786	16,970,762	673,802	521,341	152,461
2039	3,375,905	14,103,980	17,479,885	694,016	559,980	134,036
2040	3,037,124	14,967,158	18,004,282	714,837	594,251	120,586
2041	2,749,900	15,794,510	18,544,410	736,282	627,100	109,182
2042	2,426,522	16,674,220	19,100,742	758,370	662,028	96,342
2043	2,130,929	17,542,835	19,673,764	781,121	696,515	84,606
2044	1,871,452	18,392,525	20,263,977	804,555	730,251	74,304

Projection of Contributions Charts

Projected Payroll for Current and Future Employees



Projected Employer Contributions for Current and Future Plan Members



Accounting Information

Projection of Fiduciary Net Position

Existing Participants Only

Measurement Period Ending June 30:	Projected Beginning Fiduciary Net Position (a)	Projected Total Contributions (b)	Projected Benefit Payments (Including Implicit Subsidy) (c)	Projected Administrative Expense (d)	Projected Investment Earnings (e)	Projected Ending Fiduciary Net Position (f) = (a) + (b) – (c) – (d) + (e)
2020	\$ 1,358,338	\$ 1,572,149	\$ 1,158,560	\$ 4,710	\$ 97,674	\$ 1,864,891
2021	1,864,891	1,599,787	1,192,411	4,828	129,135	2,396,574
2022	2,396,574	1,625,766	1,192,233	4,949	163,179	2,988,337
2023	2,988,337	1,650,278	1,230,217	5,073	199,739	3,603,064
2024	3,603,064	1,678,906	1,225,943	5,200	239,184	4,290,011
2025	4,290,011	1,712,677	1,248,336	5,330	282,470	5,031,492
2026	5,031,492	1,741,012	1,243,742	5,463	329,837	5,853,136
2027	5,853,136	1,772,643	1,253,148	5,600	381,880	6,748,911
2028	6,748,911	1,808,201	1,257,714	5,740	438,830	7,732,488
2029	7,732,488	1,845,857	1,245,752	5,884	501,850	8,828,559
2030	8,828,559	1,881,580	1,268,950	6,031	570,741	10,005,899
2031	10,005,899	1,919,360	1,279,960	6,182	645,157	11,284,274
2032	11,284,274	1,959,825	1,334,338	6,337	724,616	12,628,040
2033	12,628,040	1,995,621	1,320,924	6,495	810,134	14,106,376
2034	14,106,376	2,026,852	1,351,513	6,657	902,545	15,677,603
2035	15,677,603	2,056,771	1,400,435	6,823	1,000,147	17,327,263
2036	17,327,263	2,085,170	1,378,495	6,994	1,104,819	19,131,763
2037	19,131,763	174,608	1,377,702	7,169	1,157,914	19,079,414
2038	19,079,414	152,461	1,430,473	7,348	1,152,296	18,946,350
2039	18,946,350	134,036	1,465,622	7,532	1,142,299	18,749,531
2040	18,749,531	120,586	1,415,286	7,720	1,131,145	18,578,256
2041	18,578,256	109,182	1,433,725	7,913	1,119,502	18,365,302
2042	18,365,302	96,342	1,506,725	8,111	1,103,503	18,050,311
2043	18,050,311	84,606	1,529,675	8,314	1,082,726	17,679,654
2044	17,679,654	74,304	1,567,022	8,522	1,058,065	17,236,479

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 their 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.

	<u>Actual</u>	<u>Projected</u>
Measurement Date:	June 30, 2019	June 30, 2020
Report Date:	June 30, 2019	June 30, 2020
Discount Rate	6.25%	6.25%
Retiree Benefit Payments	\$ 11,506,077	\$ 11,535,470
Implicit Subsidy	4,702,898	4,887,589
Total OPEB Liability	<u>\$ 16,208,975</u>	<u>\$ 16,423,059</u>

Accounting Information

Schedule of Changes in the Total OPEB Liability and Related Ratios

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

	Measurement Date: June 30, 2017	June 30, 2018	June 30, 2019
	Report Date: <u>June 30, 2017</u>	<u>June 30, 2018</u>	<u>June 30, 2019</u>
<u>Total OPEB Liability</u>			
Service Cost	\$ 446,425	\$ 459,818	\$ 423,862
Interest	929,839	946,716	1,027,103
Changes of Benefit Terms	-	-	-
Differences Between Expected and Actual Experience	-	238,065	(274,383)
Changes of Assumptions	-	-	(23,351)
Benefit Payments, Including Refunds of Employee Contributions	(827,604)	(821,298)	(871,208)
Implicit Rate Subsidy Fulfilled	<u>(287,686)</u>	<u>(307,499)</u>	<u>(334,561)</u>
Net Change in Total OPEB liability	260,974	515,802	(52,538)
Total OPEB Liability – Beginning of Year	15,435,076	15,696,050	16,261,513
Total OPEB Liability – Ending Year (a)	<u>\$ 15,696,050</u>	<u>\$ 16,211,852</u>	<u>\$ 16,208,975</u>
<u>Plan Fiduciary Net Position</u>			
Net Investment Income	\$ 41,863	\$ 36,771	\$ 73,071
Contributions			
Employer – District's Contribution	1,083,604	1,195,298	1,278,941
Employer – Implicit Subsidy	287,686	307,499	334,561
Benefit Payments, Including Refunds of Employee Contributions	(827,604)	(821,298)	(871,208)
Implicit Rate Subsidy Fulfilled	(287,686)	(307,499)	(334,561)
Administrative Expense	(1,367)	(1,576)	(4,595)
Other	-	-	-
Net Change in Plan Fiduciary Net Position	296,496	409,195	476,209
Plan Fiduciary Net Position – Beginning of Year	<u>176,437</u>	<u>472,933</u>	<u>882,129</u>
Plan Fiduciary Net Position – End of Year (b)	<u>\$ 472,933</u>	<u>\$ 882,128</u>	<u>\$ 1,358,338</u>
<u>Net OPEB Liability</u>			
District's Net OPEB liability – End of Year = (a) – (b)	\$ 15,223,117	\$ 15,329,724	\$ 14,850,637
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	3.01%	5.44%	8.38%
Covered-Employee Payroll	\$ 7,872,287	\$ 6,987,356	\$ 7,180,600
District's Net OPEB Liability as a Percentage of Covered-Employee Payroll	193.38%	219.39%	206.82%

Notes to schedule: The District adopted GASB 75 for the fiscal Year Ending June 30, 2017.

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

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).

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
	Reporting Period:	2016-2017	2017-2018	2018-2019
	Report Date:	<u>June 30, 2017</u>	<u>June 30, 2018</u>	<u>June 30, 2019</u>
Actuarially Determined Contribution (ADC)		\$ 1,485,776	\$ 1,530,343	\$ 1,613,502
Less: Contributions Made in Relation to the ADC		<u>(1,371,290)</u>	<u>(1,502,797)</u>	<u>(1,613,502)</u>
Contribution Deficiency (Excess)		<u>114,486</u>	<u>27,546</u>	<u>-</u>
Covered-Employee Payroll		\$ 7,872,287	\$ 6,987,356	\$ 7,180,600
Contributions as a Percentage of Covered-Employee Payroll		-17.42%	-21.51%	-22.47%

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	2.50%
Assumed Payroll Growth	3.00%
Healthcare Trend Rates	7.00%, trending down to 3.84%
Rate of Return on Assets	6.25%
Mortality Rate	CalPERS Rates. See appendix.
Retirement Rates	CalPERS Rates. See appendix.

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, 2019**

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 Retiree 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>Local 2700</u>	<u>All Others</u>
Single	\$575.44	\$458.42
Single + 1	\$1,150.85	\$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, 2019 (the census date), the benefit terms covered the following employees:

<u>Category</u>	<u>Count</u>
Active employees:	59
Inactive employees, spouses, or beneficiaries currently receiving benefit payments:	158
Inactive employees entitled to but not yet receiving benefit payment:	0
Total	217

Contributions.

The District makes contributions based on an actuarially determined rate.

Net OPEB Liability

The District's net OPEB liability was measured as of June 30, 2019, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2019.

Actuarial Assumptions .

The total OPEB liability in the June 30, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation: 2.50%

Salary increases: 3.000%. Additional merit-based increases based on CalPERS merit salary increase tables.

Investment rate of return: 6.25%

Healthcare cost trend rates: 7.00% in the first year, trending down to 3.84% over 57 years.

Mortality rates were based on CalPERS tables.

Discount Rate.

The discount rate used to measure the total OPEB liability is 6.25%. This was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Based on those assumptions, the OPEB plan's fiduciary net position is projected to cover all future OPEB payments. Therefore, the discount rate was set equal to the long-term expected rate of return.

Draft Notes to the Financial Statements

Changes in the Net OPEB Liability

	Increases (Decreases)		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability
	(a)	(b)	(c)
Balance as of Report Date June 30, 2018	\$ 16,261,513	\$ 882,129	\$ 15,379,384
Changes for the year:			
Service Cost	423,862		423,862
Interest	1,027,103		1,027,103
Differences Between Expected and Actual Experience	(274,383)		(274,383)
Changes of Assumptions	(23,351)		(23,351)
Contributions			
Employer – District's Contribution		1,278,941	(1,278,941)
Employer – Implicit Subsidy		334,561	(334,561)
Employee		-	-
Net Investment Income		73,071	(73,071)
Benefit Payments, Including Refunds of Employee Contributions	(871,208)	(871,208)	-
Implicit Rate Subsidy Fulfilled	(334,561)	(334,561)	-
Administrative Expenses		(4,595)	4,595
Net Changes	(52,538)	476,209	(528,747)
Balance as of Report Date June 30, 2019	\$ 16,208,975	\$ 1,358,338	\$ 14,850,637

Sensitivity of the net OPEB liability to changes in the discount rate. The net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (5.25%) or one percentage point higher (7.25%) follows:

	<u>1% Decrease</u>	<u>Discount Rate</u>	<u>1% Increase</u>
	5.25%	6.25%	7.25%
Net OPEB Liability (Asset)	\$ 16,567,001	\$ 14,850,637	\$ 13,396,610

Sensitivity of the net OPEB liability to changes in the healthcare cost trend rates. The net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using healthcare cost trend rates that are one percentage point lower (6.00%) or one percentage point higher (8.00%) than current healthcare cost trend rates follows:

	<u>1% Decrease</u>	<u>Trend Rate</u>	<u>1% Increase</u>
	6.00% Decreasing to 2.84%	7.00% Decreasing to 3.84%	8.00% Decreasing to 4.84%
Net OPEB Liability (Asset)	\$ 14,241,032	\$ 14,850,637	\$ 15,609,754

Draft Notes to the Financial Statements

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

For the year ended June 30, 2019, the District recognized an OPEB expense of \$1,350,671. At June 30, 2019, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences Between Actual and Expected Experience	\$ 126,297	\$ (208,425)
Changes of Assumptions	-	(17,791)
Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	33,066	-
District Contributions Subsequent to the Measurement Date	-	-
Total	\$ 159,363	\$ (226,216)

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>
2020	\$ (7,395)
2021	(7,394)
2022	(45,287)
2023	(6,779)
2024	-
Remaining	-

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 – \$136/month for 2019. Increased by CalPERS board.
Medical Benefit for Survivors	PEMHCA minimum – \$136/month for 2019. 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			
<u>Local 2700</u>			
		<u>Medical Cap</u>	<u>Dental Cap</u>
	Single	\$ 575.44	\$ 51.20
	Single +1	1,150.85	90.12
	Family	1,496.11	136.35
<u>Other Groups</u>			
		<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

Participant Summary

Census Date:

June 30, 2019

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											0
25-29	1										1
30-34	2	6	2	3							13
35-39	3		5	14	1						23
40-44		2		2	4						8
45-49				4	4	1					9
50-54			2			1					3
55-59											0
60-64				2							2
65-69											0
70+											0
Total	6	8	9	25	9	2	0	0	0	0	59

Average Employee Age: 39.9

Average Years of Service: 10.1

Inactive Participants			
Age	Retiree	Spouse	Total
< 50	2	1	3
50-54	6	6	12
55-59	8	8	16
60-64	16	14	30
65-69	15	13	28
70-74	13	12	25
75-79	11	6	17
80-84	10	4	14
85-89	5	2	7
90+	4	2	6
Total	90	68	158

Average Inactive Age: 67.0

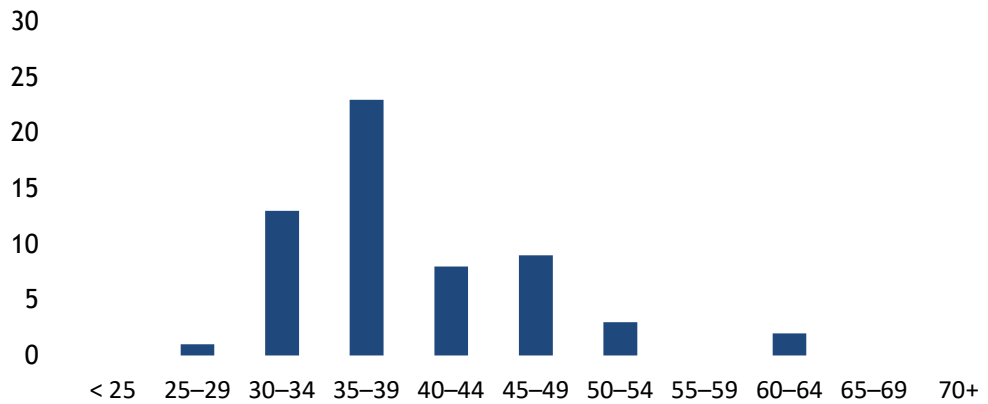
Participant Summary Charts

Census Date: June 30, 2019

Age and service determined as of the census date.

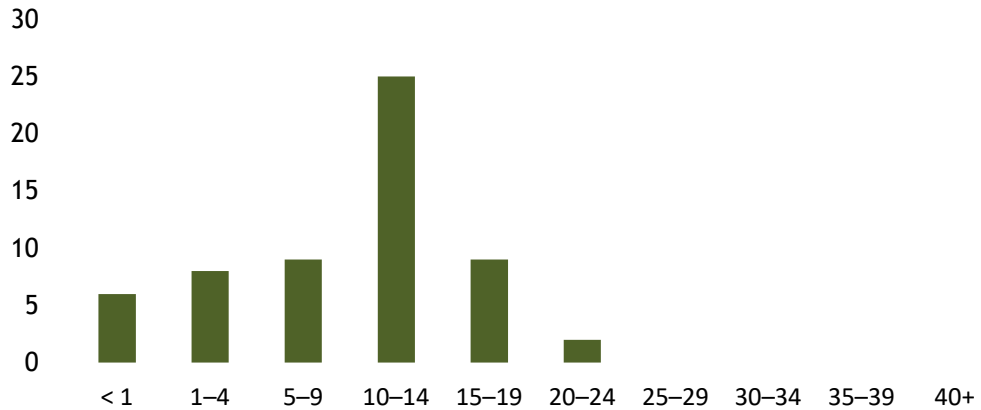
Count of Actives by Age Bracket

Average Employee Age: 39.9



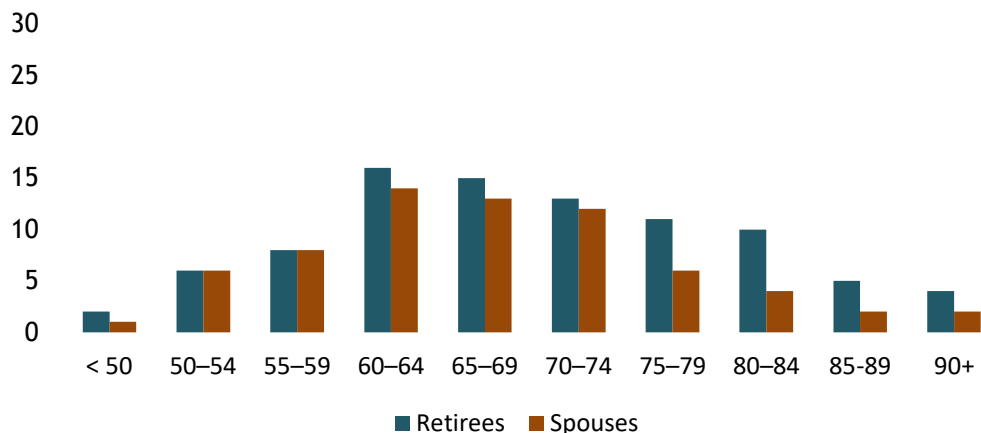
Count of Actives by Years of Service

Average Years of Service: 10.1



Count of Inactives by Age Bracket

Average Inactive Age: 67.0



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
Measurement Date	June 30, 2019
Valuation Date	June 30, 2019
Report Date	June 30, 2019
Discount Rate	The discount rate selected is 6.25%. The discount rate is the long-term rate of return for the plan's assets, as our projections show that the assets will be sufficient to cover the projected benefit payments should the District continue to contribute to the plan with an amount of at least the ADC each year. Should the assets not be sufficient to cover the projected benefit payments at any time in the future, we would employ a discount rate reflecting the 20-year tax-exempt municipal bond yield or index rate to the period after which we project assets to run out. We would then use a single, blended discount rate equivalent to the long-term rate of return and the 20-year tax-exempt municipal bond yield. If there are no assets, we would use only the 20-year tax-exempt municipal bond yield for the valuation.
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	Headcount-Weighted RP-2014 Employee Mortality Table times 75%, projected generationally with the two-dimensional MP-2018 projection scale.
Withdrawal / Disability / Retirement	See appendix. Same as Segal 12/31/2015 CCCERA retirement plan valuation

Assumption	Rates		
Inflation Rate	2.50%		
Spouse Age Difference	Current Retirees: Actual spouse age is used. Future Retirees: Males 2-3 three years older than females.		
Participation	For newly eligible retirees: Eligible for Supplemental Benefits: 95% Eligible for PEMHCA minimum only: 50%		
PEMHCA Administration Fee	0.23% of retiree premium.		
Annual PEMHCA Amount	\$136/month for 2019, \$139/month for 2020. Trended 3% per annum thereafter.		
Monthly Medical Cap		Local 2700	Other Groups
	Single	\$ 575.44	\$ 458.42
	Single + 1	1,150.85	916.82
	Family	1,496.11	1,191.87
Monthly Dental Cap		Local 2700	Other Groups
	Single	\$ 51.20	\$ 46.68
	Single + 1	90.12	81.00
	Family	136.35	116.98
Per Capita Claims Cost	Developed based on CalPERS premiums and CalPERS population data. Assumed annual per capita claims costs follow:		
	Age	Males	Females
	50	\$ 13,185	\$ 12,809
	55	16,137	13,380
	60-64	18,034	13,922
Aging or Morbidity Factors	Based on actual CalPERS population data.		
Participant Contributions	Based on service at retirement and employee group.		
Salary Increases	Same as Segal 12/31/2015 CCCERA valuation		
Marital Status	Actual spouse coverage is used for current retirees. Male future retirees: 75% assumed to be married Female future retirees: 50% assumed to be married		

Assumption	Rates
------------	-------

Premiums 2019 and 2020 premiums were used to develop weighted-average premiums and claims for 2019-2020.

Plan	Employee	Employee + 1
Anthem Select Bay Area	\$ 850.21	\$ 1,700.42
Anthem Traditional Bay Area	1,147.99	2,295.98
Blue Shield Access+ Bay Area	1,049.34	2,098.68
Health Net Bay Area	951.04	1,902.08
Health Net Sacramento**	951.04	1,902.08
Kaiser Permanente California Bay Area	768.37	1,536.74
Kaiser Permanente Sacramento	728.24	1,456.48
PERS Choice Bay Area	864.07	1,728.14
PERS Choice Out of State**	891.17	1,782.34
PERS Choice Other Nothern	864.07	1,728.14
PERSCare Bay Area	1,132.41	2,264.82
PERSCare Sacramento	1,080.57	2,161.14
PERSCare Out of State**	1,132.41	2,264.82
UnitedHealthcare Bay Area	1,082.88	2,165.76

**2019 Premiums used were for Bay Area insureds.

Trend Rates

Medical Long-Term Trends from Society of Actuaries "Long Term Healthcare Cost Trends Model v2018_c" using baseline assumptions. Applied to both claims and premiums.

Year	Pre-Medicare Trend	Medicare Trend
2019	7.00%	6.00%
2020	6.50%	5.50%
2021	6.00%	5.50%
2022	5.50%	5.30%
2023	5.20%	5.20%
2024	5.20%	5.20%
2025	5.20%	5.20%
2026	5.19%	5.19%
2027-2074
2075+	3.84%	3.84%

Benefit Cap Trend Rate

No change in benefit caps over time.

ACA Excise Tax

Assumed that the District will absorb the cost of ACA Excise Tax starting in 2022.

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.
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 a 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.

Key Terminology (continued)

Discount Rate	<p>The single rate of return that, when applied to all projected benefit payments, results in an actuarial present value of projected benefit payments equal to the total of the following:</p> <ul style="list-style-type: none"> a. The actuarial present value of benefit payments projected to be made in future periods in which (1) the amount of the OPEB plan's fiduciary net position is projected to be greater than the benefit payments that are projected to be made in that period and (2) OPEB plan assets up to that point are expected to be invested using a strategy to achieve the long-term expected rate of return, calculated using the long-term expected rate of return on OPEB plan investments. b. The actuarial present value of projected benefit payments not included in (a), calculated using 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 rating scale).
Net 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.
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.
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.

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

Miscellaneous – Service Retirement
Safety – Service Retirement
Miscellaneous – Surviving Spouse
Safety – Surviving Spouse

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

Miscellaneous – Disability Retirement
Safety – Disability Retirement

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

Termination 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 – PEPRA

Sample Mortality and Disability Rates

Age	Pre-Retirement Male Assumptions				Pre-Retirement Female Assumptions				Pre-Retirement Male Assumptions				Pre-Retirement Female Assumptions				Disability		
	General	General 8-Year Set Forward	Safety Year Set Forward	Safety 3-Year Setback	General	General 8-Year Set Forward	Safety 3-Year Set Forward	Safety Year Setback	General	General 8-Year Set Forward	Safety 3-Year Set Forward	Safety Year Setback	General	General 8-Year Set Forward	Safety 3-Year Set Forward	Safety 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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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

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.

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

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

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 – PEPRA – 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

ATTACHMENT B Moraga-Orinda Fire District

GASB 75 Valuation Report for June 30, 2019: Key Results

GASB 75 requires estimating the amount owed for health benefits, known as OPEB*.

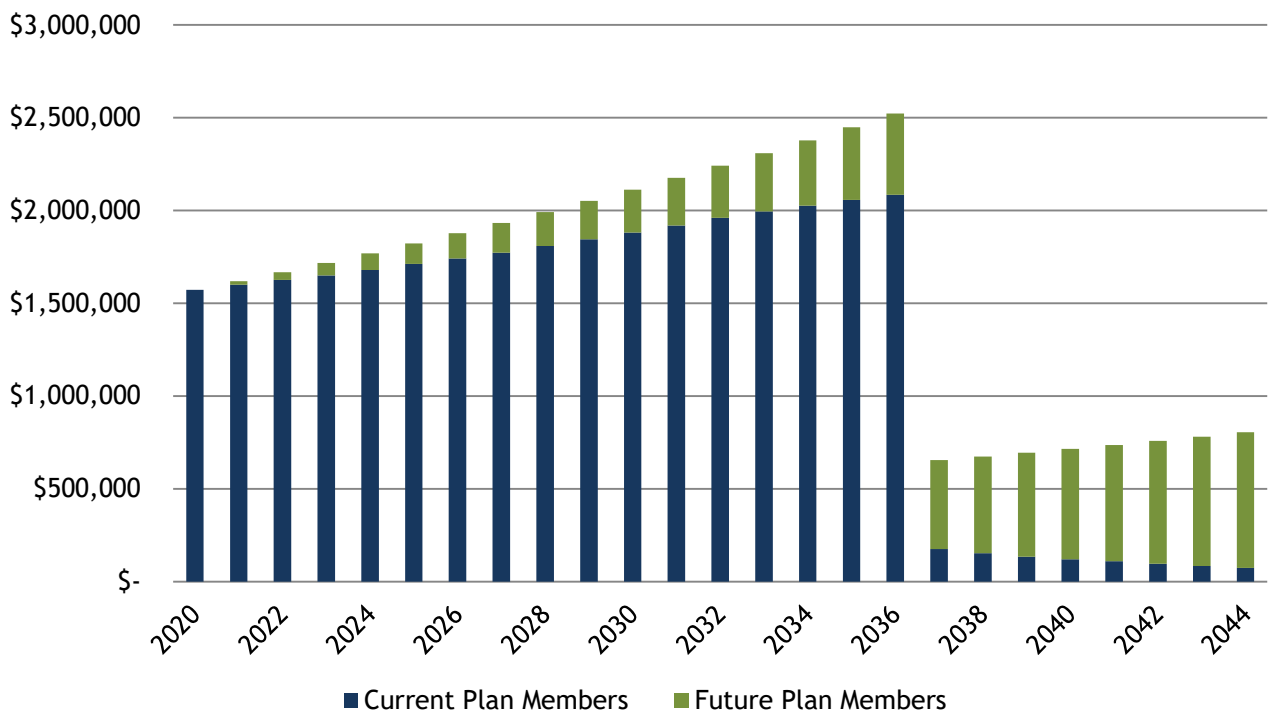
	Report Date:	This Year June 30, 2019	Estimated for Next Year June 30, 2020
The value today of all retiree benefits:			
For active employees who have earned the benefits		\$ 4,175,051	\$ 4,831,780
For retirees already receiving benefits	+	12,033,924	11,591,279
Total OPEB Liability: the amount that goes in the books	=	16,208,975	16,423,059
For active employees who are not yet vested, but will be in the future, if they keep working	+	3,128,283	2,928,013
Present Value of Future Benefits: for information only. The total of the two numbers above.	=	19,337,258	19,351,072
Total OPEB Liability: from above		16,208,975	16,423,059
Fiduciary Net Position: the value of the assets.	-	1,358,338	1,864,891
Net OPEB Liability: total OPEB liability minus assets	=	14,850,637	14,558,168
Percentage of the liability that is funded:		8.38%	11.36%

Expense: the amount that goes into the income statement. Similar to the contribution, but it allows for spreading gains and losses over several years and does not include the amortization of the outstanding amount like the contribution above.

\$ 1,350,671 \$ 1,272,285

Contribution: amount to contribute to assets to reach 100% funding 17 years from now; it increases with salary growth each year. It takes what is outstanding today and spreads it out over 17 years, then adds in the benefits and interest earned in the current year.

Projected Contributions \$ 1,613,502 \$ 1,572,149



*OPEB: Other Post-Employment Benefits. OPEB includes all benefits not related to pensions, including health insurance, dental, vision, life insurance, and so on.



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 6.25%. 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 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: Gloriann Sasser, Administrative Services Director

DATE: September 18, 2019

SUBJECT: Item 8.2 - Authorize Engagement Letter for Audit Services with Eide Bailly, LLP for the Fiscal Year Ended June 30, 2019 in the Amount Not to Exceed \$17,687

Background

On May 17, 2017 the Board authorized staff to execute an agreement for audit services with Vavrinek, Trine, Day & Co., LLP (VTD) for the fiscal years ending June 30, 2017 through June 30, 2019. On July 8, 2019 staff and the Audit Ad Hoc Committee were informed that VTD was joining the firm of Eide Bailly, LLP effective July 22, 2019.

Founded in 1917, Eide Bailly, LLP is a Top 25 CPA Firm in the nation, with 50 offices in 15 states and more than 2,400 employees and almost \$400 million in revenues. The firm annually performs more than 400,000 service hours for clients within the governmental industry and has more than 400 governmental staff. The firm performs audits of transportation agencies, cities, counties, universities and higher education, school districts, special districts, hospitals and is currently the independent auditor for the State of Nevada. The firm is a member of the AICPA Governmental Audit Quality Center, whose primary purpose is to promote the importance of quality government audits.

The cost of the FY 2019 audit with Eide Bailly, LLP remains the same as proposed by VTD (\$17,687.)

Recommended Action

Staff recommends the Board authorize staff to sign an engagement letter with Eide Bailly, LLP for audit services for the fiscal year ended June 30, 2019 in the amount not to exceed \$17,687.

Attachments

Attachment A – Engagement Letter with Eide Bailly, LLP



July 22, 2019
To the Board of Directors
Moraga-Orinda Fire District
1280 Moraga Way
Moraga, CA 94556

The following represents our understanding of the services we will provide to Moraga-Orinda Fire District (District).

You have requested that we audit the governmental activities and each major fund of the District, as of June 30, 2019, and for the year then ended, and the related notes, which collectively comprise the District's basic financial statements. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter. Our audit will be conducted with the objective of our expressing an opinion on each opinion unit applicable to those basic financial statements.

Accounting principles generally accepted in the United States of America (U.S. GAAP), as promulgated by the Governmental Accounting Standards Board (GASB) require that certain information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the GASB, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS). These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by U.S. GAAP. This RSI will be subjected to certain limited procedures but will not be audited:

- Schedule of Pension Contributions
- Schedule of the Proportionate Share of the Pension Liability
- Schedule of OPEB Contributions
- Schedule of Changes in the Net OPEB Liability
- Management Discussion and Analysis
- Budgetary Comparison Schedules

Supplementary information other than RSI will accompany the District's basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial statements and perform certain additional procedures, including comparing and reconciling the supplementary information to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and additional procedures in accordance with U.S. GAAS. We intend to provide an opinion on the following supplementary information in relation to the basic financial statements as a whole:

- Budgetary Comparison Schedules for Capital Projects and Debt Service Funds

ATTACHMENT A

Also, the document we submit to you will include the following other additional information that will not be subjected to the auditing procedures applied in our audit of the basic financial statements:

- Introductory Section of the Comprehensive Annual Financial Report
- Statistical Section of the Comprehensive Annual Financial Report

Auditor Responsibilities

We will conduct our audit in accordance with U.S. GAAS and in accordance with *Government Auditing Standards*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the basic financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the basic financial statements, whether due to fraud or error, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements.

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the basic financial statements. If appropriate, our procedures will therefore include tests of documentary evidence that support the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of cash, investments, and certain other assets and liabilities by correspondence with creditors and financial institutions. As part of our audit process, we will request written representations from your attorneys, and they may bill you for responding. At the conclusion of our audit, we will also request certain written representations from you about the basic financial statements and related matters.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements (whether caused by errors, fraudulent financial reporting, misappropriation of assets, or violations of laws or governmental regulations) may not be detected exists, even though the audit is properly planned and performed in accordance with U.S. GAAS and, if applicable, in accordance with *Government Auditing Standards*.

In making our risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the basic financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the basic financial statements that we have identified during the audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any other periods.

We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the basic financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

ATTACHMENT A

Compliance with Laws and Regulations

As previously discussed, as part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Other Services

We will also prepare the financial statements of the District in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*.

Management Responsibilities

Our audit will be conducted on the basis that management and, when appropriate, those charged with governance, acknowledge and understand that they have responsibility:

- a. For the preparation and fair presentation of the basic financial statements in accordance with accounting principles generally accepted in the United States of America;
- b. For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of basic financial statements that are free from material misstatement, whether due to error fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements; and
- c. To provide us with:
 - i. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the basic financial statements such as records, documentation, and other matters;
 - ii. Additional information that we may request from management for the purpose of the audit; and
 - iii. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.
- d. For including the auditor's report in any document containing basic financial statements that indicates that such basic financial statements have been audited by the entity's auditor;
- e. For identifying and ensuring that the entity complies with the laws and regulations applicable to its activities;
- f. For adjusting the basic financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current period under audit are immaterial, both individually and in the aggregate, to the basic financial statements as a whole; and
- g. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
- h. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets.
- i. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant role in internal control and others where fraud could have a material effect on the financials; and

ATTACHMENT A

- j. For the accuracy and completeness of all information provided.

With respect financial statement preparation services and any other nonattest services we perform, the District's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.

With regard to the supplementary information referred to above, you acknowledge and understand your responsibility (a) for the preparation of the supplementary information in accordance with the applicable criteria, (b) to provide us with the appropriate written representations regarding supplementary information, (c) to include our report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information, and (d) to present the supplementary information with the audited basic financial statements, or if the supplementary information will not be presented with the audited basic financial statements, to make the audited basic financial statements readily available to the intended users of the supplementary information no later than the date of issuance by you of the supplementary information and our report thereon.

As part of our audit process, we will request from management and, when appropriate, those charged with governance, written confirmation concerning representations made to us in connection with the audit.

Reporting

We will issue a written report upon completion of our audit of the District's basic financial statements. Our report will be addressed to the governing body of the District. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement.

Other

We understand that your employees will prepare all confirmations we request and will locate any documents or support for any other transactions we select for testing.

If you intend to publish or otherwise reproduce the basic financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

Provisions of Engagement Administration, Timing and Fees

During the course of the engagement, we may communicate with you or your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

Ahmad Gharaibeh is the engagement partner for the audit services specified in this letter. Responsibilities include supervising services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report. We expect to begin our audit on approximately in late August.

ATTACHMENT A

Our fees are based on the amount of time required at various levels of responsibility. Invoices are payable upon presentation. We estimate that our fee for the audit will be between \$17,687. We will notify you immediately of any circumstances we encounter that could significantly affect this initial fee estimate. Further, we will be available during the year to consult with you on financial management and accounting matters of a routine nature.

In addition, we will be compensated for any time and expenses, including time and expenses of legal counsel, we may incur in conducting or responding to discovery requests or participating as a witness or otherwise in any legal, regulatory, or other proceedings as a result of our Firm's performance of these services. You and your attorney will receive, if lawful, a copy of every subpoena we are asked to respond to on your behalf and will have the ability to control the extent of the discovery process to control the costs you may incur.

During the course of the audit, we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

We may use third party service providers and/or affiliated entities (including Eide Bailly Shared Services Private Limited) (collectively, "service providers") in order to facilitate delivering our services to you. Our use of service providers may require access to client information by the service provider. We will take reasonable precautions to determine that they have the appropriate procedures in place to prevent the unauthorized release of confidential information to others. We will remain responsible for the confidentiality of client information accessed by such service provider and any work performed by such service provider.

You agree to inform us of facts that may affect the basic financial statements of which you may become aware during the period from the date of the auditor's report to the date the financial statements are issued.

We agree to retain our audit documentation or work papers for a period of at least five years from the date of our report.

At the conclusion of our audit engagement, we will communicate to the governing board the following significant findings from the audit:

- Our view about the qualitative aspects of the entity's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;

ATTACHMENT A

- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management’s consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

The audit documentation for this engagement is the property of Eide Bailly LLP and constitutes confidential information. However, we may be requested to make certain audit documentation available to State or Federal regulators pursuant to authority given to it by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of Eide Bailly LLP’s personnel. Furthermore, upon request, we may provide copies of selected audit documentation to California State Controller Office. The State Controller’s Office may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies.

Government Auditing Standards require that we provide, upon request, a copy of our most recent external peer review report and any subsequent review reports to the party contracting for the audit. Accordingly, we will provide a copy of our most recent peer review report at your request.

Eide Bailly LLP is a member of HLB International, a worldwide organization of accounting firms and business advisors, ("HLB"). Each member firm of HLB, including Eide Bailly LLP is a separate and independent legal entity and is not owned or controlled by any other member of HLB. Each member firm of HLB is solely responsible for its own acts and omissions and no other member assumes any liability for such acts or omissions. Neither Eide Bailly LLP, nor any of its affiliates, are responsible or liable for any acts or omission of HLB or any other member firm of HLB and hereby specifically disclaim any and all responsibility, even if Eide Bailly LLP, or any of its affiliates are aware of such acts or omissions of another member of HLB.

(Optional paragraph) Eide Bailly LLP formed The Eide Bailly Alliance Network, a network for small to mid-sized CPA firms across the nation. Each member firm of The Eide Bailly Alliance, including Eide Bailly LLP, is a separate and independent legal entity and is not owned or controlled by any other member of The Eide Bailly Alliance. Each member firm of The Eide Bailly Alliance is solely responsible for its own acts and omissions and no other member assumes any liability for such acts or omissions. Neither Eide Bailly LLP, nor any of its affiliates, are responsible or liable for any acts or omission of The Eide Bailly Alliance or any other member firm of The Eide Bailly Alliance and hereby specifically disclaim any and all responsibility, even if Eide Bailly LLP, or any of its affiliates are aware of such acts or omissions of another member of The Eide Bailly Alliance.

Eide Bailly, LLP has owners that are not licensed as certified public accountants as permitted under Section 5079 of the California Business Code. It is not anticipated that any of the non-licensee owners will be performing audit services for the District.

DISPUTE RESOLUTION

The following procedures shall be used to resolve any disagreement, controversy or claim that may arise out of any aspect of our services or relationship with you, including this engagement, for any reason (“Dispute”). Specifically, we agree to first mediate.

ATTACHMENT A

Mediation

All Disputes between us shall first be submitted to non-binding mediation by written notice ("Mediation Notice") to the other party. In mediation, we will work with you to resolve any differences voluntarily with the aid of an impartial mediator. The mediator will be selected by mutual agreement, but if we cannot agree on a mediator, one shall be designated by the American Arbitration Association ("AAA").

The mediation will be conducted as specified by the mediator and agreed upon by the parties. The parties agree to discuss their differences in good faith and to attempt, with the assistance of the mediator, to reach an amicable resolution of the Dispute. Mediation will be conducted with the parties in person in Palo Alto.

Each party will bear its own costs in the mediation. The fees and expenses of the mediator will be shared equally by the parties.

Either party may commence suit on a Dispute after the mediator declares an impasse.

Governing Law and Venue

We both agree to submit any unresolved Dispute to trial by a federal or state court venued in Minneapolis, Minnesota. This agreement shall be governed by and construed in accordance with the laws of the State of Minnesota (regardless of the laws that might be applicable under the principles of conflict of law) as to all matters including without limitation, matters of validity, construction, effect, and performance.

LIMITATION OF DAMAGES AND NO PUNITIVE DAMAGES

The exclusive remedy available to you in any adjudication proceeding shall be the right to pursue claims for actual damages that are directly caused by acts or omissions that are breaches by us of our duties under this agreement and/or under applicable professional standards, such damages will be limited to no more than two times fees paid under this agreement. In no event shall we be liable to you for any punitive or exemplary damages, or for attorneys' fees.

TIME LIMITATION

The nature of our services makes it difficult, with the passage of time, to gather and present evidence that fully and fairly establishes the facts underlying any Dispute. We both agree that, notwithstanding any statute of limitations that might otherwise apply to a Dispute, it is reasonable that you may not bring any legal proceeding against us unless it is commenced within twenty-four (24) months ("Limitation Period") after the date when we deliver our report, return or other deliverable under this agreement to you, regardless of whether we do other services for you or that may relate to the audit.

The Limitation Period applies and begins to run even if you have not suffered any damage or loss, or have not become aware of the existence or possible existence of a Dispute.

ATTACHMENT A

INDEMNITY

You agree that none of Eide Bailly LLP, its partners, affiliates, officers or employees (collectively "Eide Bailly") shall be responsible for or liable to you for any misstatements in your financial statements that we may fail to detect as a result of knowing representations made to us, or the concealment or intentional withholding of information from us, by any of your owners, directors, officers or employees, whether or not they acted in doing so in your interests or for your benefit, and to hold Eide Bailly harmless from any claims, losses, settlements, judgments, awards, damages and attorneys' fees from any such misstatement, provided that the services performed hereunder were performed in accordance with professional standards, in all material respects.

If a claim is brought against you by a third-party that arises out of or is in any way related to the services provided under this engagement, you agree to indemnify Eide Bailly LLP, its partners, affiliates, officers and employees against any losses, including settlement payments, judgments, damage awards, punitive or exemplary damages, and the costs of litigation (including attorneys' fees) associated with the services performed hereunder provided that the services were performed in accordance with professional standards, in all material respects.

ASSIGNMENTS PROHIBITED

You agree that you will not and may not assign, sell, barter or transfer any legal rights, causes of actions, claims or Disputes you may have against Eide Bailly LLP, its partners, affiliates, officers and employees, to any other person or party, or to any trustee, receiver or other third party.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the basic financial statements including our respective responsibilities.

We appreciate the opportunity to be your certified public accountants and look forward to working with you and your staff.

Respectfully,



Ahmad Gharaibeh
Partner

ATTACHMENT A

RESPONSE:

This letter correctly sets forth our understanding.

Acknowledged and agreed on behalf of Moraga-Orinda Fire District by:

Name: _____

Title: _____

Date: _____



Moraga-Orinda Fire District

TO: Board of Directors

FROM: Dave Winnacker, Fire Chief

DATE: September 18, 2019

SUBJECT: Item 8.3 – North Orinda Shaded Fuel Break Update and Authorize the Fire Chief to Amend the Contract with the State of California for the North Orinda Shaded Fuel Break to Increase the Contract from \$4,000,000 to \$4,250,000; Authorize Revenue and Expenditure Budget Adjustment Increases in the Amount of \$250,000 in the North Orinda Emergency Fuel Break Special Revenue Fund

BACKGROUND

In June 2019 MOFD entered into a contract with CalFire to carry out a grant funded \$4.0M fuels mitigation project along 14 miles from Lafayette to Tilden Park. In June the board authorized a contract with Sequoia Environmental to conduct biological monitoring of the project and in July the board authorized a contract with FireStorm, Inc to conduct fuels reduction work.

Separately, the district has entered into a contract with California Conservation Corps (CCC) for additional fuels reduction work and has been benefiting from the availability of CalFire hand crews on a no-fee basis. The district also engaged Elder Bros, Inc to provide specialized masticating equipment to address large fields of dense Coyote Brush on private land.

The project is subdivided into 55 work units covering 19.9 linear miles and 1,515 acres.

UPDATE

Hand crews from CCC and CalFire have completed work around Sleepy Hollow and Wagner Ranch schools and continue work near Inspiration Point. FireStorm hand crews are working along Bear Creek Road, Happy Valley Road, and Nimitz Way in Tilden. Real time updates are available on the project website at:
<https://deercreek.maps.arcgis.com/apps/MapSeries/index.html?appid=74175448689248a9b7788f7313e3519a>

The project has benefited from favorable weather conditions and has had no reportable injuries. Hand crew work is scheduled to be completed by 18 October. At this point, the project will shift to the removal of selected diseased, dead, and non-native Monterey Pine and Eucalyptus trees primarily on East Bay Parks property in Tilden.

As of 12 September project totals are:

620 acres complete
13.4 linear miles of line constructed
23 work units complete
20 work units in progress
8 work units pending work (scheduled for week of 16 September)

2 units off limits due to environmental
2 units pending favorable weather for Rx fire

Many of the units in progress (Bear Creek Road, Wildcat Canyon Road) will be completed during the week of 16 September, significantly increasing the total completed units.

As addressed in the following agenda item, the State has increased project funding to \$4,250,000 and staff continues to engage to identify additional funding opportunities.

Recommended Action

- 1) Discuss; 2) Deliberate; 3) Authorize the Fire Chief to Amend the Contract with the State of California for the North Orinda Shaded Fuel Break to Increase the Contract from \$4,000,000 to \$4,250,000; Authorize Revenue and Expenditure Budget Adjustment Increases in the Amount of \$250,000 in the North Orinda Emergency Fuel Break Special Revenue Fund



Moraga-Orinda Fire District

TO: Board of Directors

FROM: David Winnacker, Fire Chief
Jim Call, North Orinda Emergency Fuel Break Project Manager

DATE: September 18, 2019

SUBJECT: Item 8.4 – Authorize the Fire Chief to Amend the Contract with Firestorm Wildland Fire Suppression, Inc. to Perform all Necessary Services Required for the Construction of the North Orinda Shaded Fuel Break Project in an Amount Not to Exceed \$2,250,000

Background

The District has contracted with the State of California to create a 19-mile long shaded fuel break in North Orinda and Lafayette in partnership with CALFIRE, Contra Costa County Fire Protection District, EBMUD and EBRPD.

The District issued a request for proposals on June 14, 2019. The District received three proposals. Firestorm Wildland Fire Suppression, Inc. was selected based on experience, past history working on similar projects, ability to provide the necessary resources, ability to complete the work within the specified time restrictions and price. From June to date, Firestorm Wildland Fire Suppression, Inc has performed in accordance with District requirements.

Additional Work

Following a request from MOFD for additional funds, the State of California has allocated an additional \$250,000 to support work on the North Orinda Shaded Fuel Break.

Staff believes the best use of these additional funds is an extension of work by Firestorm Wildland Fire Suppression, Inc. to support further work on the North Orinda Shaded Fuel Break in support of timber reduction and preparation for future prescribed fire.

The North Orinda Emergency Fuel Break Special Revenue Fund Budget contains sufficient appropriations for these services. The services are funded through the District's contract with the State. Staff recommends the Board authorize a contract amendment with Firestorm Wildland Fire Suppression, Inc. increasing the contract amount from \$2,000,000 to an amount not to exceed \$2,250,000.

Recommended Action

1) Discuss; 2) Deliberate; 3) Authorize the Fire Chief to Enter into a Contract Amendment with Firestorm Wildland Fire Suppression, Inc. to Perform all Necessary Services Required for the Construction of the North Orinda Shaded Fuel Break Project in an Amount not to Exceed \$2,250,000.

Attachments

Attachment A – Amendment to Consulting Services Agreement Between the Moraga-Orinda Fire Protection District and Firestorm Wildland Fire Suppression, Inc.

ATTACHMENT A

**AMENDMENT NO. 1
CONSULTING SERVICES AGREEMENT
September 18, 2019**

Whereas, the Moraga-Orinda Fire Protection District ("District") and Firestorm Wildland Fire Suppression, Inc. ("Consultant") entered into a Consulting Services Agreement on July 1, 2019, and

Whereas, District wishes to amend the services and other terms and conditions of said Agreement.

Now therefore, the parties agree to modify said Agreement as follows:

Section 1. EXHIBIT A - SCOPE OF SERVICES

The Scope of Services shall remain in effect.

Section 2. EXHIBIT B - COMPENSATION SCHEDULE

Consultant's Compensation Schedule, is modified as follows:

Compensation for all tasks shall not exceed **\$2,250,000**.

Section 3. UNALTERED TERMS AND CONDITIONS

All terms and conditions in the Consulting Services Agreement dated July 1, 2019, not altered, modified or added to by this Amendment No. 1 shall remain in effect.

The Parties have executed this Amendment as of the date signed by the District below.

MORAGA ORINDA FIRE PROTECTION DISTRICT

CONSULTANT

Date: _____

Date: _____

David Winnacker
Fire Chief

Jess Wills
President



Moraga-Orinda Fire District

TO: Board of Directors

FROM: David Winnacker, Fire Chief
Jim Call, North Orinda Emergency Fuel Break Project Manager

DATE: September 18, 2019

SUBJECT: Item 8.5 - Authorize the Fire Chief to Amend the Contract with Sequoia Ecological Consulting, Inc. to Perform all Necessary Environmental Research, Consulting and Monitoring Required for the North Orinda Shaded Fuel Break Project in an Amount Not to Exceed \$600,000

Background

The District has contracted with the State of California to create a 14-mile long shaded fuel break in North Orinda and Lafayette in partnership with CALFIRE, Contra Costa County Fire Protection District, EBMUD and EBRPD. The project requires environmental and biological professional services and training.

Per the District's Purchasing Ordinance, environmental services are considered professional services. Professional services contracts are awarded based on demonstrated competence and professional qualifications necessary for the satisfactory performance of the services required. Formal competitive bidding is not required.

Fuel break construction work is estimated to continue through October 9, 2019. There are four remaining units to complete that include work on East Bay Regional Park District property that requires continuous biological monitoring. See Attachment A for additional details.

The North Orinda Emergency Fuel Break Special Revenue Fund Budget contains sufficient appropriations for these services. The services are funded through the District's contract with the State. Staff recommends the Board authorize a contract amendment with Sequoia Ecological Consulting, Inc. increasing the amount from \$500,000 to not-to-exceed \$600,000.

Recommended Action

- 1) Discuss; 2) Deliberate; 3) Authorize the Fire Chief to Enter into a Contract Amendment with Sequoia Ecological Consulting, Inc. to Perform All Necessary Environmental Research, Consulting and Monitoring Required for the North Orinda Shaded Fuel Break Project in an Amount Not to Exceed \$600,000

Attachments

Attachment A – Sequoia Ecological Consulting, Inc. Request for Change Order
Attachment B – Amendment to Consulting Services Agreement Between the Moraga-Orinda Fire Protection District and Sequoia Ecological Consulting, Inc.

Memorandum

Date: September 8, 2019

To: Jim Call
Project Manager – North Orinda Shaded Fuel Break
Moraga-Orinda Fire District
1280 Moraga Way
Moraga, CA 94556

From: Debie Montana
President/Principal Biologist
Sequoia Ecological Consulting, Inc.

RE: Request for Change Order: Additional Budget Required to Complete Environmental Consulting Tasks Associated with the North Orinda Shaded Fuel Break Project

Dear Mr. Call:

Sequoia Ecological Consulting, Inc. (Sequoia) is requesting a change order in the amount of \$100,000 to cover costs associated with completion of the North Orinda Shaded Fuel Break project for the Moraga-Orinda Fire District. This additional budget will fund our continued environmental compliance support, including environmental crew training, biological monitoring, coordination with outside parties (East Bay Regional Park District, East Bay Municipal Utility District, Friends of Wagner Ranch, and private landowners), data collection for remaining pre- and post-assessments, species surveys and clearance surveys, final summary reports and memos, weekly team meetings, and project management and coordination.

A detailed estimate of the remaining project costs as of Friday, September 6, 2019, is provided below.

Pre-assessments

Vollmer Peak (2 units) and San Pablo Reservoir (2 units) have been removed from the project. A total of 52 pre-assessments have already been completed, and 2 remain (San Pablo Ridge 1 & 2).

Estimated cost to complete remaining pre-assessments: \$2,000

Biological Monitoring

Avian nesting season is typically between February 1 and August 31. As no active nesting is expected to occur at this time of year, monitoring efforts can be significantly reduced. In addition, the time allotted for pre-construction surveys (sometimes up to 4 to 6 hours per site) can be reduced to less than 1 hour

per site to simply perform clearance surveys instead of nesting bird surveys. Moving forward, we are not including any time to conduct pre-construction surveys outside of the 3 hours allotted to perform clearance surveys.

- Firestorm’s Melissa Nugent estimates that their budget can take them through October 9. Weekend work will continue through the weekend of September 7 and 8, after which no additional Saturday/Sunday work will occur. That equates to **30 total days of work remaining**. Of the remaining work to be performed, Sequoia will perform morning clearance checks only, which will consist of surveying ahead of proposed work for the day in the morning, with emphasis on higher quality habitat for Alameda whipsnake (AWS) or other sensitive species. Morning clearances for all sites combined are expected to take approximately **3 hours/day**, barring any need for additional crew training or unexpected environmental concerns.
- Sequoia will conduct full-day monitoring in areas where it is required by existing permits due to the presence of AWS core scrub habitat. There are 4 remaining units (IT-1, IT-2, IT-3, IT-4) that will include work on East Bay Regional Park District (EBRPD) property, and these are pending EBRPD approval. If approved, crews expect to complete 1 unit per day for **4 total remaining days**. Based on Firestorm’s long work hours, and including travel time, we estimate the monitoring days will be **10 hours/day**.
- The biologist conducting the clearance surveys each morning may also perform other tasks as needed, such as delivering environmental training, flagging sensitive resource boundaries, and providing/organizing sudden oak death (SOD) decontamination materials. This may account for an additional **3 hours/week**.

*Estimated cost to complete remaining biological monitoring: \$60,000**

***Note: this does not include expenses we have been charging to date, such as alcohol for the wash stations, puppy training pads for the refueling areas, and poison oak pre- and post-treatment remedies.**

Post-assessments

As of September 6, 20 post-treatment surveys (or “post-assessments”) have been completed; 43 post-assessments remain. Due to landowner refusal or other issues, 7 units will not be worked this year. A total of 36 units remain that need post-assessments completed.

*Estimated cost to complete remaining post-assessments: 20,000***

****Note: To reduce this cost, we could forego the post-assessments on private property and/or the post-assessments on habitat that is redundant on various sites, which would not provide novel information.**

Project Coordination and Project Management

In general, during each week of this project, we have accrued 30 to 60 hours of project coordination and project management time, as well as principal time for meeting attendance. For the remainder of the project, we are expecting to drastically reduce our coordination hours as a result of the decreased need for biological monitoring and the small number of crews currently working on the project. We have been asked to produce a few reports and have already seen the difficulty in reducing coordination time this past week due to the constraints around treatment on East Bay Municipal Utility District properties, but we intend to continue looking for avenues to reduce our project coordination time.

Estimated cost to continue project coordination and management: \$18,000

TOTAL ESTIMATED COSTS TO PROJECT COMPLETION: \$100,000

Please do not hesitate to contact me if you would like to discuss this request and cost estimate in more detail.

Sincerely,



Debie Montana

President | Principal Biologist

Sequoia Ecological Consulting, Inc.

(925) 989-7011

dmontana@sequoiaeco.com

ATTACHMENT B

AMENDMENT NO. 1
CONSULTING SERVICES AGREEMENT
September 18, 2019

Whereas, the Moraga-Orinda Fire Protection District ("District") and Sequoia Ecological Consulting, Inc. ("Consultant") entered into a Consulting Services Agreement on June 21, 2019, and

Whereas, District wishes to amend the services and other terms and conditions of said Agreement.

Now therefore, the parties agree to modify said Agreement as follows:

Section 1. EXHIBIT A - SCOPE OF SERVICES

The Scope of Services shall remain in effect.

Section 2. EXHIBIT B - COMPENSATION SCHEDULE

Consultant's Compensation Schedule, is modified as follows:

Compensation for all tasks shall not exceed **\$600,000**.

Section 3. UNALTERED TERMS AND CONDITIONS

All terms and conditions in the Consulting Services Agreement dated June 21, 2019, not altered, modified or added to by this Amendment No. 1 shall remain in effect.

The Parties have executed this Amendment as of the date signed by the District below.

MORAGA ORINDA FIRE PROTECTION DISTRICT

CONSULTANT

Date: _____

Date: _____

David Winnacker
Fire Chief

Debie Montana
President



Moraga-Orinda Fire District

TO: Board of Directors

FROM: David Winnacker, Fire Chief
Jim Call, North Orinda Emergency Fuel Break Project Manager

DATE: September 18, 2019

SUBJECT: Item 8.6 – Authorize the Fire Chief to Amend the Contract with Elderd Bros., Inc. to Perform Specialized Fuel Reduction Services Required for the Construction of the North Orinda Shaded Fuel Break Project in an Amount Not to Exceed \$150,000

Background

The District has contracted with the State of California to create a 19-mile long shaded fuel break in North Orinda and Lafayette in partnership with CALFIRE, Contra Costa County Fire Protection District, EBMUD and EBRPD.

In August 2019 the District recognized the need for specialized fuel mitigation services in brush fields on private lands. To meet this requirement, the District entered into a contract with Elderd Bros., Inc. to provide specialized fuel reduction services in the amount of \$75,000. This amount was subsequently increased to \$86,000. From August to date, Elderd Bros., Inc. has performed in accordance with District requirements.

In accordance with District policy, contracts in excess of \$100,000 require board approval.

Additional Work

As the District completes work on the North Orinda Shaded Fuel Break, additional specialized fuel reduction services are needed to finish the project in steep terrain that limits the effectiveness of hand crews.

The North Orinda Emergency Fuel Break Special Revenue Fund Budget contains sufficient appropriations for these services. The services are funded through the District's contract with the State. Staff recommends the Board authorize a contract amendment with Elderd Brothers increasing the contract amount from \$86,000 to an amount not to exceed \$150,000.

Recommended Action

1) Discuss; 2) Deliberate; 3) Authorize the Fire Chief to Enter into a Contract Amendment with Elderd Bros., Inc. to Perform Specialized Fuel Reduction Services Required for the Construction of the North Orinda Shaded Fuel Break Project in an Amount not to Exceed \$150,000.

Attachments

Attachment A – Amendment to Consulting Services Agreement Between the Moraga-Orinda Fire Protection District and Elderd Bros., Inc.

ATTACHMENT A

AMENDMENT NO. 2 CONSULTING SERVICES AGREEMENT September 18, 2019

Whereas, the Moraga Orinda Fire Protection District ("District") and Elderd Bros., Inc. ("Consultant") entered into a Consulting Services Agreement on June 19, 2019, and

Whereas, District wishes to amend the services and other terms and conditions of said Agreement.

Now therefore, the parties agree to modify said Agreement as follows:

Section 1. **EXHIBIT A - SCOPE OF SERVICES**

The Scope of Services shall remain in effect. The following is added to the Scope of Services:

The Consultant shall provide specialized brush cutting resources for the North Orinda Shaded Fuel Break Project. Consultant shall provide two specialized brush cutting machines and two trained brush cutting machine operators per District assignments during the months of August, September, October and/or November 2019.

Section 2. **EXHIBIT B - COMPENSATION SCHEDULE**

Consultant's Compensation Schedule, is modified as follows:

Compensation for all tasks shall not exceed **\$150,000**.

Compensation will be \$5,500 per day total to include two specialized brush cutting machines and two trained brush cutting machine operators. Total cost per day of \$5,500 includes all costs associated with the project including logistical costs such as but not limited to travel to the job sites, labor, insurance, lodging, meals and fuel.

Compensation will be \$2,000 per day to include a staffed water tank trailer to provide fire watch while brush cutting is in process. Amount includes operator.

Section 3. **UNALTERED TERMS AND CONDITIONS**

All terms and conditions in the Consulting Services Agreement dated June 19, 2019, and Amendment No. 1 not altered, modified or added to by this Amendment No. 2 shall remain in effect.

The Parties have executed this Amendment as of the date signed by the District below.

MORAGA ORINDA FIRE PROTECTION DISTRICT

CONSULTANT

Date: _____

Date: _____

David Winnacker
Fire Chief

Elder Bros., Inc.



Moraga-Orinda Fire District

TO: Board of Directors

FROM: Jerry Lee, Battalion Chief

DATE: September 18, 2019

SUBJECT: Item 8.7 – Approval to Accept FEMA Assistance to Firefighters Grant in the Amount of \$75,169 and Authorize a Fiscal Year 2020 Capital Projects Fund Revenue Budget Adjustment Increase in the Amount of \$75,169 and a Capital Projects Fund Expenditure Budget Increase in the Amount of \$82,686.

BACKGROUND

In October 2018, MOFD applied to the Assistance to Firefighters Grant (AFG) to purchase new fire hose. On September 6, 2019, MOFD received notice of award for \$75,169. The AFG requires a 10% cost-share of the total amount.

The District has 30 calendar days from the notice of award to accept or decline the grant.

FISCAL IMPACT

Acceptance of the grant will result in the Capital Projects Fund revenue increase of \$75,169 and expenditure increase of \$82,686 (net cost \$7,517.)

RECOMMENDATION

- 1) Discuss; 2) Deliberate; 3) Staff recommends the Board accept the FEMA Assistance to Firefighters Grant in the Amount of \$75,169 and Authorize a Fiscal Year 2020 Capital Projects Fund Revenue Budget Adjustment Increase in the Amount of \$75,169 and a Capital Projects Fund Expenditure Budget Increase in the Amount of \$82,686.

ATTACHMENTS

Attachment A – Award Letter

Award Letter

U.S. Department of Homeland Security
Washington, D.C. 20472

Jerry Lee
MORAGA-ORINDA FIRE PROTECTION DISTRICT
1280 MORAGA WAY
MORAGA , CA 94556



EMW-2018-FO-01976

Dear Jerry Lee,

Congratulations on behalf of the Department of Homeland Security. Your application submitted for the Fiscal Year (FY) 2018 Assistance to Firefighters Grant (AFG) funding opportunity has been approved in the amount of \$75,169.09 in Federal funding. As a condition of this grant, you are required to contribute non-Federal funds equal to or greater than 10.00 percent of the Federal funds awarded, or \$ 7,516.91 for a total approved budget of \$ 82,686.00 . Please see the FY 2018 AFG Notice of Funding Opportunity for information on how to meet this cost share requirement.

Before you request and receive any of the Federal funds awarded to you, you must establish acceptance of the award through the FEMA Grants Outcomes (FEMA GO) system. By accepting this award, you acknowledge that the terms of the following documents are incorporated into the terms of your award:

- Summary Award Memo - included in this document
- Agreement Articles - included in this document
- Obligating Document - included in this document
- 2018 AFG Notice of Funding Opportunity (NOFO) - incorporated by reference

Please make sure you read, understand, and maintain a copy of these documents in your official file for this award.

Sincerely,

A handwritten signature in blue ink, which appears to read "Bridget Bean", is positioned below the word "Sincerely,".

Bridget Bean
Acting Assistant Administrator
Grant Programs Directorate

Summary Award Memo

Program: Fiscal Year 2018 Assistance to Firefighters Grant
Recipient: MORAGA-ORINDA FIRE PROTECTION DISTRICT
DUNS number: 961062403
Award number: EMW-2018-FO-01976

Summary description of award

The purpose of the Assistance to Firefighters Grant program is to protect the health and safety of the public and firefighting personnel against fire and fire-related hazards. After careful consideration, FEMA has determined that the recipient's project or projects submitted as part of the recipient's application and detailed in the project narrative as well as the request details section of the application - including budget information - was consistent with the Assistance to Firefighters Grant Program's purpose and was worthy of award.

Except as otherwise approved as noted in this award, the information you provided in your application for FY2018 Assistance to Firefighters Grants funding is incorporated into the terms and conditions of this award. This includes any documents submitted as part of the application.

Amount awarded

The amount of the award is detailed in the attached Obligating Document for Award. The following are the budgeted estimates for object classes for this award (including Federal share plus your cost share, if applicable):

ATTACHMENT A

Object Class	Total
Personnel	\$0.00
Fringe Benefits	\$0.00
Travel	\$0.00
Equipment	\$75,340.00
Supplies	\$0.00
Contractual	\$0.00
Construction	\$0.00
Other	\$7,346.00
Federal	\$75,169.09
Non-Federal	\$7,516.91
Total	\$82,686.00

Approved scope of work

After review of your application, FEMA has approved the below scope of work. Justifications are provided for any differences between the scope of work in the original application and the approved scope of work under this award. You must submit scope or budget revision requests for FEMA's prior approval, via an amendment request, as appropriate per 2 C.F.R. § 200.308 and the FY2018 AFG NOFO.

Approved request details:

Equipment

ATTACHMENT A

Hose (Attack/Supply)		
DESCRIPTION 2.5" hose 50'length		
QUANTITY	UNIT PRICE	TOTAL
120	\$280.00	\$33,600.00
BUDGET CLASS Equipment		
CHANGE FROM APPLICATION Unit price from \$348.00 to \$280.00		
JUSTIFICATION This reduction is because the cost you requested for Hose exceeds the average price range calculated from market research and prior awards for the same item.		

Hose (Attack/Supply)		
DESCRIPTION 1.75" hose 50' length		
QUANTITY	UNIT PRICE	TOTAL
56	\$190.00	\$10,640.00
BUDGET CLASS Equipment		
CHANGE FROM APPLICATION Unit price from \$329.00 to \$190.00		
JUSTIFICATION This reduction is because the cost you requested for Hose exceeds the average price range calculated from market research and prior awards for the same item.		

ATTACHMENT A

Hose (Attack/Supply)		
DESCRIPTION 5" supply hose 100'		
QUANTITY	UNIT PRICE	TOTAL
40	\$585.00	\$23,400.00
BUDGET CLASS Equipment		

Hose (Attack/Supply)		
DESCRIPTION 1.5" wildland hose 100' length		
QUANTITY	UNIT PRICE	TOTAL
70	\$110.00	\$7,700.00
BUDGET CLASS Equipment		

ATTACHMENT A

Additional Funding
DESCRIPTION State Tax: \$8900 CA Sales Tax 9.75%
Amount \$7,346.00
BUDGET CLASS Other
CHANGE FROM APPLICATION Amount from \$8,900.00 to \$7,346.00
JUSTIFICATION State taxes adjusted due to reduction in cost to approved budgeted items above.

Agreement Articles

Program: Fiscal Year 2018 Assistance to Firefighters Grant

Recipient: MORAGA-ORINDA FIRE PROTECTION DISTRICT

DUNS number: 961062403

Award number: EMW-2018-FO-01976

Table of contents

ATTACHMENT A

Article 1	Assurances, Administrative Requirements, Cost Principles, Representations and Certifications
Article 2	DHS Specific Acknowledgements and Assurances
Article 3	Acknowledgement of Federal Funding from DHS
Article 4	Activities Conducted Abroad
Article 5	Age Discrimination Act of 1975
Article 6	Americans with Disabilities Act of 1990
Article 7	Best Practices for Collection and Use of Personally Identifiable Information (PII)
Article 8	Civil Rights Act of 1964 – Title VI
Article 9	Civil Rights Act of 1968
Article 10	Copyright
Article 11	Debarment and Suspension
Article 12	Drug-Free Workplace Regulations
Article 13	Duplication of Benefits
Article 14	Education Amendments of 1972 (Equal Opportunity in Education Act) – Title IX
Article 15	Energy Policy and Conservation Act
Article 16	False Claims Act and Program Fraud Civil Remedies
Article 17	Federal Debt Status
Article 18	Federal Leadership on Reducing Text Messaging while Driving
Article 19	Fly America Act of 1974
Article 20	Hotel and Motel Fire Safety Act of 1990
Article 21	Limited English Proficiency (Civil Rights Act of 1964, Title VI)
Article 22	Lobbying Prohibitions
Article 23	National Environmental Policy Act
Article 24	Nondiscrimination in Matters Pertaining to Faith-Based Organizations

ATTACHMENT A

Article	Non-supplanting Requirement
25	
Article	Notice of Funding Opportunity Requirements
26	
Article	Patents and Intellectual Property Rights
27	
Article	Procurement of Recovered Materials
28	
Article	Rehabilitation Act of 1973
29	
Article	Reporting of Matters Related to Recipient Integrity and Performance
30	
Article	Reporting Subawards and Executive Compensation
31	
Article	SAFECOM
32	
Article	Terrorist Financing
33	
Article	Trafficking Victims Protection Act of 2000
34	
Article	Universal Identifier and System of Award Management (SAM)
35	
Article	USA Patriot Act of 2001
36	
Article	Use of DHS Seal, Logo and Flags
37	
Article	Whistleblower Protection Act
38	
Article	Acceptance of Post Award Changes
39	
Article	Prior Approval for Modification of Approved Budget
40	
Article	Disposition of Equipment Acquired Under the Federal Award
41	
Article	Environmental Planning and Historic Preservation
42	

Article 1 Assurances, Administrative Requirements, Cost Principles, Representations and Certifications

DHS financial assistance recipients must complete either the Office of Management and Budget(OMB) Standard Form 424B Assurances - Non-Construction Programs, or OMB Standard Form 424D Assurances -Construction Programs as applicable. Certain assurances in these documents may not be applicable to your program, and the DHS financial assistance office (DHS FAO) may require applicants to certify additional assurances. Applicants are required to fill out the assurances applicable to their program as instructed by the awarding agency. Please contact the DHS FAO if you have any questions. DHS financial assistance recipients are required to follow the applicable provisions of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards located at Title 2, Code of Federal Regulations(C.F.R) Part 200, and adopted by DHS at 2 C.F.R. Part 3002.

Article 2 DHS Specific Acknowledgements and Assurances

All recipients, subrecipients, successors, transferees, and assignees must acknowledge and agree to comply with applicable provisions governing DHS access to records, accounts, documents, information, facilities, and staff. 1. Recipients must cooperate with any compliance reviews or compliance investigations conducted by DHS. 2. Recipients must give DHS access to, and the right to examine and copy, records, accounts, and other documents and sources of information related to the federal financial assistance award and permit access to facilities, personnel, and other individuals and information as may be necessary, as required by DHS regulations and other applicable laws or program guidance. 3. Recipients must submit timely, complete, and accurate reports to the appropriate DHS officials and maintain appropriate backup documentation to support the reports. 4. Recipients must comply with all other special reporting, data collection, and evaluation requirements, as prescribed by law or detailed in program guidance. 5. Recipients of federal financial assistance from DHS must complete the DHS Civil Rights Evaluation Tool within thirty (30) days of receipt of the Notice of Award or, for State Administering Agencies, thirty (30) days from receipt of the DHS Civil Rights Evaluation Tool from DHS or its awarding component agency. Recipients are required to provide this information once every two (2) years, not every time an award is made. After the initial submission for the first award under which this term applies, recipients are only required to submit updates every two years, not every time a grant is awarded. Recipients should submit the completed tool, including supporting materials to CivilRightsEvaluation@hq.dhs.gov. This tool clarifies the civil rights obligations and related reporting requirements contained in the DHS Standard Terms and Conditions. Subrecipients are not required to complete and submit this tool to DHS. The evaluation tool can be found at <https://www.dhs.gov/publication/dhs-civil-rights-evaluation-tool>.

Article 3 Acknowledgement of Federal Funding from DHS

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.

ATTACHMENT A

Article 4	Activities Conducted Abroad 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.
Article 5	Age Discrimination Act of 1975 Recipients must comply with the requirements of the Age Discrimination Act of 1975, Pub. L. No. 94-135 (1975) (codified as amended at Title 42, U.S. Code, § 6101 et seq.), which prohibits discrimination on the basis of age in any program or activity receiving federal financial assistance.
Article 6	Americans with Disabilities Act of 1990 Recipients must comply with the requirements of Titles I, II, and III of the Americans with Disabilities Act, Pub. L. No. 101-336 (1990) (codified as amended at 42 U.S.C. §§ 12101–12213), which prohibits recipients from discriminating on the basis of disability in the operation of public entities, public and private transportation systems, places of public accommodation, and certain testing entities.
Article 7	Best Practices for Collection and Use of Personally Identifiable Information (PII) Recipients who collect PII are required to have a publically-available privacy policy that describes standards on the usage and maintenance of PII they collect. 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. Recipients may also find the DHS Privacy Impact Assessments: Privacy Guidance and Privacy template as useful resources respectively.
Article 8	Civil Rights Act of 1964 – Title VI Recipients must comply with the requirements of Title VI of the Civil Rights Act of 1964 (codified as amended at 42 U.S.C. § 2000d et seq.), which provides that no person in the United States will, on the grounds of race, color, or national origin, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity receiving federal financial assistance. DHS implementing regulations for the Act are found at 6 C.F.R. Part 21 and 44 C.F.R. Part 7.

<p>Article 9</p>	<p>Civil Rights Act of 1968 Recipients must comply with Title VIII of the Civil Rights Act of 1968, Pub. L. No. 90-284, as amended through Pub. L. 113-4, which prohibits recipients from discriminating in the sale, rental, financing, and advertising of dwellings, or in the provision of services in connection therewith, on the basis of race, color, national origin, religion, disability, familial status, and sex (See 42 U.S.C. § 3601 et seq.), 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. Part 100, Subpart D)</p>
<p>Article 10</p>	<p>Copyright 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.</p>
<p>Article 11</p>	<p>Debarment and Suspension Recipients are subject to the non-procurement debarment and suspension regulations implementing Executive Orders (E.O.) 12549 and 12689, and 2 C.F.R. Part 180 as adopted by DHS at 2 C.F.R. Part 3000. These regulations restrict federal financial assistance awards, subawards, and contracts with certain parties that are debarred, suspended, or otherwise excluded from or ineligible for participation in federal assistance programs or activities.</p>
<p>Article 12</p>	<p>Drug-Free Workplace Regulations Recipients must comply with drug-free workplace requirements in Subpart B (or Subpart C, if the recipient is an individual) of 2 C.F.R. Part 3001, which adopts the Government-wide implementation (2 C.F.R. Part 182) of sec. 5152-5158 of the Drug-Free Workplace Act of 1988 (41 U.S.C. 8101).</p>
<p>Article 13</p>	<p>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.</p>

Article 14	Education Amendments of 1972 (Equal Opportunity in Education Act) – Title IX
	Recipients must comply with the requirements of Title IX of the Education Amendments of 1972 Pub. L. No. 92-318 (1972) (codified as amended at 20 U.S.C. § 1681 et seq.), which provide that no person in the United States will, on the basis of sex, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any educational program or activity receiving federal financial assistance. DHS implementing regulations are codified at 6 C.F.R. Part 17 and 44 C.F.R. Part 19.
Article 15	Energy Policy and Conservation Act
	Recipients must comply with the requirements of The Energy Policy and Conservation Act Pub. L. No. 94- 163 (1975) (codified as amended at 42 U.S.C. § 6201 et seq.), which contain policies relating to energy efficiency that are defined in the state energy conservation plan issued in compliance with this Act.
Article 16	False Claims Act and Program Fraud Civil Remedies
	Recipients must comply with the requirements of The False Claims Act, 31 U.S.C. § 3729-3733, which prohibits the submission of false or fraudulent claims for payment to the federal government. (See 31 U.S.C. § 3801-3812 which details the administrative remedies for false claims and statements made.
Article 17	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.)
Article 18	Federal Leadership on Reducing Text Messaging while Driving
	Recipients are encouraged to adopt and enforce policies that ban text messaging while driving as described in E.O. 13513, including conducting initiatives described in Section 3(a) of the Order when on official government business or when performing any work for or on behalf of the federal government.
Article 19	Fly America Act of 1974
	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.
Article 20	Hotel and Motel Fire Safety Act of 1990
	In accordance with Section 6 of the Hotel and Motel Fire Safety Act of 1990, 15 U.S.C. § 2225a, recipients 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, codified as amended at 15 U.S.C. § 2225.

<p>Article 21</p>	<p>Limited English Proficiency (Civil Rights Act of 1964, Title VI) Recipients must comply with the Title VI of the Civil Rights Act of 1964 (42 U.S.C. § 2000d et seq.) prohibition against discrimination on the basis of national origin, which 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. For additional assistance and information regarding language access obligations, please refer to the DHS Recipient Guidance https://www.dhs.gov/guidancepublished-help-department-supported-organizations-provide-meaningfulaccess-people-limited and additional resources on http://www.lep.gov.</p>
<p>Article 22</p>	<p>Lobbying Prohibitions Recipients must comply with 31 U.S.C. § 1352, which provides that none of the funds provided under a federal financial assistance award may be expended by the recipient to pay any person to influence, or attempt 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 any federal action related to a federal award or contract, including any extension, continuation, renewal, amendment, or modification.</p>
<p>Article 23</p>	<p>National Environmental Policy Act Recipients must comply with the requirements of the National Environmental Policy Act of 1969, Pub. L. No. 91-190 (1970) (codified as amended at 42 U.S.C. § 4321 et seq.) (NEPA) and the Council on Environmental Quality (CEQ) Regulations for Implementing the Procedural Provisions of NEPA, which requires recipients to use all practicable means within their authority, and consistent with other essential considerations of national policy, to create and maintain conditions under which people and nature can exist in productive harmony and fulfill the social, economic, and other needs of present and future generations of Americans.</p>
<p>Article 24</p>	<p>Nondiscrimination in Matters Pertaining to Faith-Based Organizations It is DHS policy to ensure the equal treatment of faith-based organizations in social service programs administered or supported by DHS or its component agencies, enabling those organizations to participate in providing important social services to beneficiaries. Recipients must comply with the equal treatment policies and requirements contained in 6 C.F.R. Part 19 and other applicable statues, regulations, and guidance governing the participations of faith-based organizations in individual DHS programs.</p>
<p>Article 25</p>	<p>Non-supplanting Requirement Recipients receiving 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.</p>

Article 26	Notice of Funding Opportunity Requirements All of the instructions, guidance, limitations, and other conditions set forth in the Notice of Funding Opportunity (NOFO) for this program are incorporated hereby reference in the award terms and conditions. All recipients must comply with any such requirements set forth in the program NOFO.
Article 27	Patents and Intellectual Property Rights Unless otherwise provided by law, recipients are subject to the Bayh-Dole Act, 35 U.S.C. § 200 et seq. Recipients are subject to the specific requirements governing the development, reporting, and disposition of rights to inventions and patents resulting from federal 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.
Article 28	Procurement of Recovered Materials States, political subdivisions of states, and their contractors must comply with Section 6002 of the Solid Waste Disposal Act, Pub. L. No. 89-272 (1965) (codified as amended by the Resource Conservation and Recovery Act, 42 U.S.C. § 6962. The requirements of Section 6002 include procuring only items designated in guidelines of the Environmental Protection Agency (EPA) at 40 C.F.R. Part 247 that contain the highest percentage of recovered materials practicable, consistent with maintaining a satisfactory level of competition.
Article 29	Rehabilitation Act of 1973 Recipients must comply with the requirements of Section 504 of the Rehabilitation Act of 1973, Pub. L. No. 93-112 (1973) (codified as amended at 29 U.S.C. § 794), which provides that no otherwise qualified handicapped individuals in the United States will, solely by reason of the handicap, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity receiving federal financial assistance.
Article 30	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, the recipient 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.
Article 31	Reporting Subawards and Executive Compensation Recipients are required to comply with the requirements set forth in the government-wide Award Term on Reporting Subawards and Executive Compensation located at 2 C.F.R. Part 170, Appendix A, the full text of which is incorporated here by reference in the award terms and conditions.

Article 32	SAFECOM	Recipients receiving 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.
Article 33	Terrorist Financing	Recipients must comply with E.O. 13224 and U.S. laws 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.
Article 34	Trafficking Victims Protection Act of 2000	Recipients must comply with the requirements of the government-wide financial assistance award term which implements Section 106(g) of the Trafficking Victims Protection Act of 2000, (TVPA) codified as amended by 22 U.S.C. § 7104. The award term is located at 2 C.F.R. § 175.15, the full text of which is incorporated here by reference.
Article 35	Universal Identifier and System of Award Management (SAM)	Recipients are required to comply with the requirements set forth in the government-wide financial assistance award term regarding the System for Award Management and Universal Identifier Requirements located at 2 C.F.R. Part 25, Appendix A, the full text of which is incorporated here by reference.
Article 36	USA Patriot Act of 2001	Recipients must comply with requirements of Section 817 of the Uniting and Strengthening America by Providing Appropriate Tools Required to Intercept and Obstruct Terrorism Act of 2001 (USA PATRIOT Act), which amends 18 U.S.C. §§ 175–175c.
Article 37	Use of DHS Seal, Logo and Flags	Recipients must obtain permission from their DHS FAO 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.
Article 38	Whistleblower Protection Act	Recipients must comply with the statutory requirements for whistleblower protections (if applicable) at 10 U.S.C § 2409, 41 U.S.C. 4712, and 10 U.S.C. § 2324, 41 U.S.C. §§ 4304 and 4310.

Article 39 Acceptance of Post Award Changes

In the event FEMA determines that changes are necessary to the award document after an award has been made, including changes to period of performance or terms and conditions, recipients will be notified of the changes in writing. Once notification has been made, any subsequent request for funds will indicate recipient acceptance of the changes to the award. Please call the FEMA/GMD Call Center at (866) 927-5646 or via e-mail to ASK-GMD@dhs.gov if you have any questions.

Article 40 Prior Approval for Modification of Approved Budget

Before making any change to the DHS/FEMA approved budget for this award, you must request prior written approval from DHS/FEMA where required by 2 C.F.R. § 200.308. DHS/FEMA is also utilizing its discretion to impose an additional restriction under 2 C.F.R. § 200.308(e) regarding the transfer of funds among direct cost categories, programs, functions, or activities. Therefore, for awards with an approved budget where the Federal share is greater than the simplified acquisition threshold (currently \$250,000), you may not transfer funds among direct cost categories, programs, functions, or activities without prior written approval from DHS/FEMA where the cumulative amount of such transfers exceeds or is expected to exceed ten percent (10%) of the total budget DHS/FEMA last approved. You must report any deviations from your DHS/FEMA approved budget in the first Federal Financial Report (SF-425) you submit following any budget deviation, regardless of whether the budget deviation requires prior written approval.

Article 41 Disposition of Equipment Acquired Under the Federal Award

When original or replacement equipment acquired under this award by the recipient or its subrecipients is no longer needed for the original project or program or for other activities currently or previously supported by DHS/FEMA, you must request instructions from DHS/FEMA to make proper disposition of the equipment pursuant to 2 C.F.R. § 200.313.

Article 42 Environmental Planning and Historic Preservation

DHS/FEMA funded activities that may require an EHP review are subject to FEMA's Environmental Planning and Historic Preservation (EHP) review process. This review does not address all Federal, state, and local requirements. Acceptance of Federal funding requires recipient to comply with all Federal, state and local laws. Failure to obtain all appropriate federal, state and local environmental permits and clearances may jeopardize Federal funding. DHS/FEMA is required to consider the potential impacts to natural and cultural resources of all projects funded by DHS/FEMA grant funds, through its EHP Review process, as mandated by the National Environmental Policy Act; National Historic Preservation Act of 1966, as amended; National Flood Insurance Program regulations; and, any other applicable laws and Executive Orders. To access the FEMA's Environmental and Historic Preservation (EHP) screening form and instructions go to the DHS/FEMA website at: <https://www.fema.gov/media-library/assets/documents/90195>. In order to initiate EHP review of your project(s), you must complete all relevant sections of this form and submit it to the Grant Programs Directorate (GPD) along with all other pertinent project information. Failure to provide requisite information could result in delays in the release of grant funds. If ground disturbing activities occur during construction, applicant will monitor ground disturbance, and if any potential archeological resources are discovered, applicant will immediately cease work in that area and notify the pass-through entity, if applicable, and DHS/FEMA.

Obligating document

1. Agreement No. EMW-2018-FO-01976	2. Amendment No. N/A	3. Recipient No. 91-1830550	4. Type of Action AWARD	5. Control No. WX02674N2019T
6. Recipient Name and Address MORAGA-ORINDA FIRE PROTECTION DISTRICT 33 ORINDA WAY ORINDA, CA 94563		7. Issuing FEMA Office and Address Grant Programs Directorate 500 C Street, S.W. Washington DC, 20528-7000 1-866-927-5646		8. Payment Office and Address FEMA, Financial Services Branch 500 C Street, S.W., Room 723 Washington DC, 20742
9. Name of Recipient Project Officer Gloriann Sasser		9a. Phone No. 9252584530	10. Name of FEMA Project Coordinator Assistance to Firefighters Grant Program	10a. Phone No. 1-866-274-0960
11. Effective Date of This Action 09/01/2019	12. Method of Payment OTHER - FEMA GO	13. Assistance Arrangement COST SHARING		14. Performance Period 09/08/2019 to 09/07/2020 Budget Period 09/08/2019 to 09/07/2020

ATTACHMENT A

15. Description of Action a. (Indicate funding data for awards or financial changes)						
Program Name Abbreviation	Assistance Listings No.	Accounting Data(ACCS Code)	Prior Total Award	Amount Awarded This Action + or (-)	Current Total Award	Cumulative Non-Federal Commitment
AFG	97.044	2019-F8-GB01 - P431-xxxx-4101-D	\$0.00	\$75,169.09	\$75,169.09	\$7,516.91
Totals			\$0.00	\$75,169.09	\$75,169.09	\$7,516.91
b. To describe changes other than funding data or financial changes, attach schedule and check here:						
N/A						
16.FOR NON-DISASTER PROGRAMS: RECIPIENT IS REQUIRED TO SIGN AND RETURN THREE (3) COPIES OF THIS DOCUMENT TO FEMA (See Block 7 for address)						
This field is not applicable for digitally signed grant agreements						
17. RECIPIENT SIGNATORY OFFICIAL (Name and Title)					DATE	
18. FEMA SIGNATORY OFFICIAL (Name and Title) Bridget Bean, Acting Assistant Administrator Grant Programs Directorate					DATE 09/01/2019	



Moraga-Orinda Fire District

TO: Board of Directors
FROM: Dave Winnacker, Fire Chief
DATE: September 18, 2019
SUBJECT: Item 8.8 – Third Ambulance Response

BACKGROUND

During the May 2019 meeting, the Board requested a report on MOFD's practice of responding a third ambulance to medical incidents when the primary units are unavailable.

At the July 2019 special meeting, the Board further discussed the item.

General Information

Staff met with the Local EMS agency to discuss changes to MOFD's response matrix. The Local EMS agency does not have concerns about changes if MOFD continues to meet response times required by the exclusive operating area (EOA) contract.

Staff met with ConFire regarding changes to their responses into MOFD's EOA. ConFire has requested significant amount of additional information and expressed concerns with their ability to provide reliable service to our area while meeting their contractual obligations throughout the portions of the county that are included in their EOA. Producing this additional information will require additional time and an investment of MOFD staff time.

RECOMMENDED ACTION

- 1) Discuss; 2) Deliberate; 3) Provide direction on ambulance staffing.

ATTACHMENT

Attachment A - Staff Report June 2019

Attachment B - Staff Report July 2019



Moraga-Orinda Fire District

TO: Board of Directors
FROM: Dave Winnacker, Fire Chief
DATE: June 19, 2019
SUBJECT: Item 7.6 – Third Ambulance Response

BACKGROUND

During the May 2019 meeting, the Board requested a report on MOFD's practice of responding a third ambulance to medical incidents when the primary units are unavailable.

MOFD currently staffs a dedicated ambulance at Station 41 and a cross-staffed ambulance at Station 45. When a medical call for service is received, one of these ambulances responds with the nearest fire engine/truck. Due to the distance from the District to receiving hospitals with an Emergency Department, the full life cycle of a medical call is between 60 and 90 minutes with occasional responses that run to several hours due to extended wall time at the hospital. In the event that both primary ambulances are committed, the District responds an ambulance from either Station 42 or Station 43. If three ambulances are committed, the District requests mutual aid from ConFire (via AMR, the contractor for ambulance services) for any subsequent medical calls for service that occur prior to one of the District's ambulances becoming available.

General Information

For FY20, staff recommends the board approve a base fee for ambulance transport of \$2500. By policy, residents do not pay beyond what their insurance will cover and the district waives any fees beyond that amount. Over the last 12 months, MOFD's average cost recovery per transport is \$697. Details by payment category and frequency are listed below:

MediCare: \$469 (394 incidents)
MediCal: \$149 (888 incidents)
Private Insurance: \$2,221 (394 incidents)
Private Payer: \$1,763 (116 incidents)
Other: \$874 (148 incidents)

Total Resident Write-Down: (\$325,191)

Total Ambulance Revenue: \$1,150,118

In CY2019, secondary ambulances, either from MOFD or AMR have transported patients the following number of times:

		Incident Totals	Avg. Dispatched to @Scene	Distinct count of Transports
2019	M142	10	14.19 Min	3
	M143	11	13.96 Min	2
Grand Total		20	14.10 Min	5

The table above shows that M42 and M43 have been dispatched 20 times this year with five transports to a receiving facility. The delta in dispatches and transports is a result of a combination of primary ambulances coming available and taking the call, patient refusing transport, or other infrequent circumstances. Average response time to the scene for secondary ambulances is 14.10 minutes. This is extended compared to front line ambulances due to both delays in transferring equipment from the engine and extended travel time when responding to distant portions of the district.

AMR Responses to MOFD from January 1st to June 12th 2019

Column 1 - Is a distinct count of the Incident Number which includes multiple units dispatched. The Unit may have been cancelled prior to arrival.

Column 2 - The overall count when a Unit was dispatched, this includes multiple units dispatched to an incident regardless whether they arrived 'On Scene' or not

Column 3 - The overall count when a Unit actually arrived 'On Scene'.

Column 4 - Average Response Time for Location Type and Response Priority when an "On Scene" time stamp was recorded in the CAD System

			Distinct Response Count by Incident Number	Overall Response Count by Incident Number	Overall Count When Unit Arrived On Scene	Avg. Response Time
2019	All Other Locations	Code 3	19	21	7	14.24
		Code 2	5	5	3	21.56
	Hwy 24 Responses	Code 3	5	8	4	16.64
Grand Total			29	34	14	16.49

The table above shows AMR being dispatched to the district 34 times in response to 29 incidents. Of these, AMR units arrived on scene 14 times with an average response time of 16.49 minutes. It is important to note, that four of the 14 were Hwy 24 responses that do not typically involve a district resident and require multiple fire apparatus due to lane blocking requirements.

					Incident Totals	Avg. Dispatched to @Scene	Distinct count of Transports
2019	Code 2	M141	Lafayette	656 Moraga Rd # a	1	9.43 Min	1
	Code 3	M141	Lafayette	3849 Mt Diablo Blvd	1	37.10 Min	0
				On Campolindo Dr at Paseo Grande	1	8.48 Min	1
				3630 Mosswood Dr	1	6.25 Min	1
		M145	Lafayette	On SR 24 E at Oak Hill Rd	1		0
				SR 24 E	1	8.85 Min	1
Grand Total					6	14.02 Min	4

The table above shows that MOFD ambulances responded into ConFire's jurisdiction four times during the same period.

AMR currently responds on automatic aid when needed and District is not involved in the billing process for their responses. Changing the District's response will require a discussion with ConFire and may require further discussions with the Contra Costa County EMS Agency.

The District currently operates four ambulances that were purchased in 2015 and 2017. These vehicles were purchased with financing and the remaining payments total \$88,015 for the 2015 vehicles and \$250,532 for the 2017 vehicles.

RECOMMENDED ACTION

Information only.



Moraga-Orinda Fire District

TO: Board of Directors
FROM: Dave Winnacker, Fire Chief
DATE: July 17, 2019
SUBJECT: Item 3.2 – Third Ambulance Response

BACKGROUND

During the May, 2019 meeting, the Board requested a report on MOFD's practice of responding a third ambulance to medical incidents when the two primary ambulance units are unavailable.

At the June 2019 meeting, the Board requested an action item to be presented at the July 2019 meeting to provide direction on this issue. The attached staff report was presented to the board at the June 19 meeting and contains detailed information regarding response times and frequency.

GENERAL INFORMATION

Allocation of limited resources is a zero sum process, where resources dedicated to one task are not available to carry out other tasks. With the exception of Medic 41, the District cross-staffs ambulance units with the same firefighters that respond on the engine assigned to that station. With an average medical transport call lasting 90 minutes, the crew responding on a cross-staffed ambulance is taken out of district for an extended period, creating a gap in first responder coverage.

In these cases, there is a competition for resources between two compelling uses of district units:

1. Maximize engine based first responder coverage for the possibility of a subsequent call for service.
2. Provide ambulance transport to a receiving facility.

The question of how to prioritize the two items above, as they relate to third ambulance response, is a policy question on which the board can provide direction.

RECOMMENDED ACTION

Provide policy direction regarding the prioritized allocation of resources as they relate to ambulance transport.

ATTACHMENT

Attachment A – June 19, 2019 Staff Report Item 7.6