



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

MEASURE O OVERSIGHT COMMITTEE MEETING
February 17, 2021

3:00 p.m.

VIA TELECONFERENCE ONLY

CORONA VIRUS (COVID-19) ADVISORY INFORMATION

To slow the spread of COVID-19, the Health Officer's Shelter Order of March 16, 2020 prevents public gatherings. In lieu of a public gathering, the Board of Directors meeting will be accessible via teleconference to all members of the public as permitted by the Governor's Executive Order 29-20.

This meeting is being held in accordance with the State Emergency Services Act, the Governor's Emergency Declaration related to COVID-19, and the Governor's Executive Order N-29-20 issued on March 17, 2020 to allow attendance by members of the Rodeo Hercules Fire Protection District Board of Directors by teleconference, videoconference, or both.

If you would like to watch the meeting, or speak on an agenda item, you can access the meeting remotely: Join from a PC, Mac, iPad, iPhone, or Android device: Please use this URL:

<https://us02web.zoom.us/j/82531009108?pwd=RFEzYmNLeFJTnJuYlROaytpaisxdz09>

Meeting ID: 825 3100 9108

Passcode: 390167

If you do not wish for your name to appear on the screen, then use the drop-down menu and click on "rename" to rename yourself to be anonymous.

Or join by phone:

*67 1-669-900-9128

Enter Meeting ID: 825 3100 9108

If you want to comment during the public comment portion of the agenda, Press *9 and we will select you from the meeting queue.

NOTE: Your phone number will appear on the screen unless you first dial *67 before dialing the numbers as shown above."

Alternatively, you may submit comments prior to the meeting, via email, to corcoran@rhfd.org, and they will be read by the Board Clerk during the meeting at the appropriate time and will remain limited to 3 minutes.

If any member of the public wishes to speak on any item on the agenda, please complete a speaker card and submit it to the Clerk of the Board. The Rodeo Hercules 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 at (510) 799-4561, at least one business day before the scheduled District Board meeting to ensure that the District may assist you.

1. CALL TO ORDER/ROLL CALL
2. PLEDGE OF ALLEGIANCE
3. CONFIRMATION OF AGENDA
4. APPROVAL OF PRIOR MEETING MINUTES
5. PUBLIC COMMUNICATIONS

Public comment on any item of interest to the public that is within the Board’s jurisdiction will be heard. The Board may limit comments to no more than 3 minutes per speaker. Public comment will also be allowed on each specific agenda item prior to Board action thereon.

6. DISCUSSION OF OUTREACH INCLUDING VIA NEXTDOOR WEBSITE
7. RECEIVE AUDITOR'S REPORT
8. DISCUSSION OF CHAIRMANSHIP
9. DISCUSS EFFECT ON MEASURE O FROM CONSOLIDATION OF RHFD WITH CONFIRE AND/OR ECCFPD
10. ADJOURNMENT

I hereby certify that this agenda in its entirety was posted on Feb 5, 2021 at the Hercules Fire Station, 1680 Refugio Valley Road, Hercules, CA, the Rodeo Fire Station, 326 Third Street, Rodeo, CA, on the District’s website at www.rhfd.org and telecopied to the West County Times.

Kimberly Corcoran, Board Clerk

Any writings or documents provided to a majority of the Board of Directors regarding any item on this Agenda are available during normal business hours for public inspection in the District offices, located at 1680 Refugio Valley Road, Hercules, CA 94547.



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1680 REFUGIO VALLEY ROAD, HERCULES, CALIFORNIA 94547

(510) 799-4561 FAX: (510) 799-0395

MEASURE O OVERSIGHT COMMITTEE MEETING MINUTES

June 17, 2020

3:00 p.m.

VIA TELECONFERENCE

1. CALL TO ORDER/ROLL CALL (00:15) A. Ziff/P. Freese/M. Bowman/B. Craig in attendance.
2. PLEDGE OF ALLEGIANCE (1:04)
3. CONFIRMATION OF AGENDA (1:40) Motion to approve agenda made by M. Bowman; 2nd A. Ziff. Pass 3-0.
4. APPROVAL OF PRIOR MEETING MINUTES (2:15) Motion to approve February 2020 meeting minutes made by M. Bowman; 2nd A. Ziff. Pass 3-0.
5. PUBLIC COMMUNICATIONS (2:51) None.
6. DISCUSSION OF OUTREACH WITH POSSIBLE ACTION ITEMS (3:31) Motion to table Item 6 to next meeting made by M. Bowman; 2nd A. Ziff. Pass 3-0.
7. RECEIVE CHIEF'S REPORT (9:58)
8. DISCUSSION AND POSSIBLE ACTION ITEM: MEASURE O REPORT FOR FY 18-19 (20:35) Motion to adopt Measure O report with changes and submit to Board of Directors made by M. Bowman. 2nd A. Ziff. Pass 3-0.
9. REQUEST FOR FUTURE AGENDA ITEMS (31:09)
 - Discussion of Outreach with Possible Action Items
 - Review of 2020-2021 RHFPD Budget
10. ADJOURNMENT (34:02)

Kimberly Corcoran, Board Clerk



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(510) 799-4561 FAX: (510) 799-0395

MEASURE O OVERSIGHT COMMITTEE MEETING MINUTES
September 16, 2020

3:00 p.m.

VIA TELECONFERENCE

1. CALL TO ORDER/ROLL CALL (00:40) All committee members present. Chief Craig present.
2. PLEDGE OF ALLEGIANCE (1:34)
3. CONFIRMATION OF AGENDA (2:10)
 - Motion to remove Item 4 made by M. Bowman. 2nd E. Genai. Passed 4-0.
 - Motion to change wording of Item 6 to "Deliver Staff Report to Explain Administrative Issues Concerning the Measure O Report that was Approved by the Committee in the June Meeting" made by P. Freese. 2nd by M. Bowman. Passed 4-0.
 - Motion to revise Item 7 to read "Review Fiscal Year 2020-21 Adopted Budget to Extract Actuals for Fiscal Year 2019-20 in Preparation for 2019-20 Measure O Report" made by P. Freese. 2nd by M. Bowman. Passed 4-0.
4. PUBLIC COMMUNICATIONS (24:40) None.
5. DISCUSSION OF OUTREACH WITH POSSIBLE ACTION ITEMS (25:18)
6. DELIVER STAFF REPORT TO EXPLAIN ADMINISTRATIVE ISSUES CONCERNING THE MEASURE O REPORT THAT WAS APPROVED BY THE COMMITTEE IN THE JUNE MEETING (35:25)
7. REVIEW FISCAL YEAR 2020-21 ADOPTED BUDGET TO EXTRACT ACTUALS FOR FISCAL YEAR 2019-20 IN PREPARATION FOR 2019-20 MEASURE O REPORT (36:00)
8. REQUEST FOR FUTURE AGENDA ITEMS (59:59)
 - Approval of prior meetings' minutes
 - Discussion of outreach
 - Discussion of outreach via Nextdoor website
 - Receive Auditor's Report
 - Discussion of Chairmanship
 - Discuss Effect on Measure O from Consolidation of RHFD with Con Fire and/or ECCFPD
9. ADJOURNMENT (1:02:20)

Kimberly Corcoran, Board Clerk

RODEO-HERCULES FIRE PROTECTION DISTRICT
MEASURE O REPORT

JUNE 30, 2020

RODEO - HERCULES FIRE PROTECTION DISTRICT
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INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES

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

Report on Financial Statements

We have performed the procedures enumerated below, which were agreed to by the Rodeo – Hercules Fire Protection District's management, on the Rodeo - Hercules Fire Protection District's (the "District") Measure O - Special Tax revenues received and expenditures made by the District for the fiscal year ended June 30, 2020. The District's management is responsible for the receipt of Measure O - Special Tax revenues and deposit of such proceeds into the District's Measure O - Special Tax Revenue Fund and use it solely for any lawful purpose permissible to the District as instructed in Ordinance 2016-1. The sufficiency of these procedures is solely the responsibility of the District's management. Consequently, we make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

PROCEDURES:

The procedures performed and findings are listed below:

1. We agreed the actual Measure O - Special Tax proceeds collected and expended to the amounts recorded in the District's general ledger and recalculated the mathematical accuracy of the following schedule provided by the District:

Revenues:	
Measure O - Special Tax Revenue	\$ 2,475,105
Expenditures:	
Group Insurance Health Active Employees	463,446
Group Insurance - Retiree	303,059
Unfunded Actuarial Accrued Liability Payments	1,113,976
County Collection Fee	9,870
Total Expenditures	<u>1,890,351</u>
Net Change in Measure O Funds	584,754
Available Measure O Funds, Beginning	217,401
Available Measure O Funds, Ending	<u>\$ 802,155</u>

The District received the Measure O Parcel tax funds mostly in October 2019. During fiscal year 2019-20, funds were used as follow:

Group Insurance Active Employees - The District transferred a total of \$463,446 from the Measure O Fund to the General Fund through a County Interfund transfer to cover Group Insurance of active employees through June 30, 2020. Detail of insurance paid through Measure O Fund resources were as follows:

Group Insurance Active Employees Paid through General Fund:

July 2019	\$	68,296
August 2019		33,505
September 2019		(33)
October 2019		67,693
November 2019		33,742
December 2019		55,920
January 2020		35,441
February 2020		34,097
March 2020		15,821
April 2020		34,189
May 2020		34,724
June 2020		<u>50,051</u>
	\$	<u>463,446</u>

Group Insurance - Retiree - The District transferred a total of \$303,059 from the Measure O Fund to the General Fund through a County Interfund transfer to cover Group Insurance Retiree through June 30, 2020. Detail of insurance paid through Measure O Fund resources were as follows:

Group Insurance - Retiree Paid through General Fund:

July 2019	\$	50,411
August 2019		24,956
September 2019		(255)
October 2019		50,421
November 2019		24,955
December 2019		25,703
January 2020		25,703
February 2020		25,703
March 2020		(255)
April 2020		25,703
May 2020		25,581
June 2020		<u>24,433</u>
	\$	<u>303,059</u>

Unfunded Actuarial Accrued Liability Payments - The District transferred a total of \$1,113,976 from the Measure O Fund to the General Fund through a County Interfund transfer to cover the District's Unfunded Actuarial Accrued Liability to Contra Costa County Employee's Retirement Association in November 2019.

County Collection Fees - Contra Costa County assesses fees to levy assessments and taxes. Charges for the Measure O Levy totaled \$9,870, which was paid using Measure O Fund resources.

2. We traced the proceeds of the Measure O tax and reviewed the expenditures made by using those proceeds, as listed in aforementioned schedules, in accordance with Ordinance 2016-1 Section 4 and California Health and Safety Code section 13800 et seq. regarding use of taxproceeds.

FINDINGS:

Proceeds of taxes as listed in the schedule presented by the District's management were paid into the District's Measure O Special Revenue Fund and had been used by the District, in compliance with Ordinance 2016-1 Section 4 and California Health and Safety Code section 13800 et seq, with no exceptions.

This engagement to apply agreed-upon procedures was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the District's Measure O - Special Tax revenues received and expenditures made by the District for the fiscal year ended June 30, 2020. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the District's management and is not intended to be and should not be used by anyone other than these specified parties.

Harshwal & Company LLP

Oakland, California
January 28, 2021