

**KENTFIELD FIRE PROTECTION DISTRICT
BOARD OF DIRECTORS MEETING**

MEETING TYPE: Regular – Virtual Meeting via Teleconference

DATE: Wednesday, November 18, 2020

CALL TO ORDER: 6:30 p.m. by Chairman Murray. Bruce Corbet led the assembly in the Pledge of Allegiance.

ROLL CALL: Corbet-present; Evergettis-present; Murray-present; Naso-present. Gerbsman-present. Also in attendance were Chief Pomi, Accountant Hom, Deputy Fire Marshal Pasero, Recording Secretary Wilson, CPA Katherine Yuen, and MWPA Executive Officer Mark Brown.

APPROVAL OF PRIOR MONTH'S MINUTES: M/S Gerbsman/Evergettis to approve the minutes of October 14, 2020. Roll Call Vote: Corbet-Aye, Evergettis-Aye, Gerbsman-Aye, Murray-Aye, Naso-Aye.

Ayes: 5; Noes: 0; Absent: 0

Motion passes

PUBLIC COMMENT PERIOD: As there were no members of the public in attendance, no comments were received.

AGENDA ADJUSTMENTS: None

SPECIAL ANNOUNCEMENTS/PRESENTATIONS: Director Murray welcomed Mark Brown, Executive Officer of the Marin Wildfire Prevention Authority to introduce himself and deliver a staff report. Mark Brown revealed being the new Executive Officer of the MWPA was not only a tremendous honor, but that it served as a new passion. He stated there is an obvious need for change in the communities in preparing for wildfires and this fire season has emphasized that need. The MWPA is poised to get everyone to act together: fire agencies, law enforcement, local government, land management agencies, environmental stakeholders and community members. Mark Brown believes a community's strength becomes the sum of its parts. He explained how we hear mostly about the mega fires, when in reality they make up only 1% of the fires in the State of California. The focus should be on the 99% because the smaller fires could be impacting homes faster than fire engines can access them. Mark Brown feels it's important to educate people on creating defensible space and hardening their home to protect against ambers. If everyone has done this, then the community strength is safer for the 1% of fires and won't become a new amber broadcaster. Mark Brown stated it's vital to improve our evacuation routes, increase community awareness and notification systems. He continued to explain the need for vegetation management projects, focusing on the strategic high risk areas.

The Marin Wildfire Prevention Authority has taken off to a very quick start due to Measure C; the voters want action and they want it quickly. The Chipper Days have proven to be very successful with over 2000 curbside pickups. There has been an enormous surge of public education lead by FIREsafe Marin, funded by the MWPA. Other types of focuses for the MWPA include improving notification systems, red flag signage, evacuation routes and evaluating traffic signals and stop signs.

The MWPA's funding structure is designed to have 20% of the monies allocated to defensible space evaluations and 20% dedicated to local mitigation projections. Within the other 60%, Mark Brown explained there is a stipulation in the ordinance that 80% of the core dollars must be spent in the area from which it came; one area of the county does not fund another.

The last item to discuss on the Executive Officer's report was the low income senior tax exemption. It was evident many were unaware of the exemption and Mark Brown is working with the Board to get information pushed out to the public. The information would include a process for people to appeal and get it retroactively applied.

Chairman Murray thanked Mark Brown for his presentation, felt it was very helpful and looks forward to working with him in the future.

Director Evergettis, also a MWPA Board member, expressed how great of a job Mark Brown has done so far and feels great results will now be streamlined.

Director Gerbsman requested a summary of the 60-20-20 dollar distribution as information to share with constituents.

Chief Pomi said he would work with Mark Brown on the MWPA dollar distribution summary request as well as getting the low income tax exemption process information made available. Chief Pomi emphasized how fortunate it is to have Mark Brown as the new MWPA Executive Officer given his local knowledge and expertise of fire behavior. He simply stated the MWPA couldn't have a better individual for the position.

UNFINISHED BUSINESS:

- a. California Employers' Pension Prefunding Trust (CEPPT) - Previously discussed at prior board meetings; Kentfield Fire District has already been established with the trust but a funding policy will need to be approved by the Board. This topic remains in unfinished business until the Board feels it is the right time to start investing. With a lot of volatility expected in the market in the near future, the Board once again agreed to wait to fund the trust until the beginning of 2021.

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NEW BUSINESS:

- a. Independent Audit of District's Financial Statements for FY ended June 30, 2020 - Ms. Katherine Yuen, CPA and Partner of Maze & Associates Accountancy Corporation provided a comprehensive audit report which consisted of two phases: an interim and a final. During the interim audit phase, they obtained an understanding of the district's system and made sure procedures were being followed while testing transactions. During the final audit phase, they verified data presented on Kentfield Fire District's financial statements. The standards followed Maze & Associates are the Generally Accepted Auditing Standards as well as the Government Auditing Standards. Ms. Katherine Yuen congratulated Kentfield Fire District for receiving an unmodified opinion, which is the highest level of assurance an auditor can provide. Ms. Yuen explained the Basic Financial Statements are broken out into two statements: Entity-wide Level on pages 7 to 8 and Fund Financial Level on pages 9 to 12. Entity-wide statements include long term assets and liability while Fund Level statements focus on analyzing the next twelve months to determine if the District can pay its employees and bills.

The Entity-wide statement reveals the District ended the FY 20 with assets equal to \$12.9 million, \$875 thousand more than prior years while liabilities amounted to \$9.4 million, which was a decrease of \$529 thousand compared to prior years. The equity number, meaning the net position came in at \$4.9 million, an increase of \$750 thousand from prior years. Ms. Yuen explained the two components of net position are: 1) net investment in capital assets and 2) unrestricted. This year's audit showed 89% in net investment in capital assets and 11% in unrestricted. Most of the increases were allocated to unrestricted, which is very good because the unrestricted net position is relatively more liquid where the net investment in capital assets is not. Should the need arise to use the equity, it is better to have it in the unrestricted portion.

Reviewing the Fund Level financial statement, Ms. Yuen reported a \$7.3 million fund balance, which is a \$1.1 million increase from prior years. \$5.2 million in assigned fund; \$2.1 million in unassigned fund. Ms. Yuen explained it is important to compare and determine how many months a fund balance can cover monthly expenditures. For a fire district, auditors like to see fund balances available to cover 6 months of expenditures. For FY 20, Kentfield Fire District's average monthly expenditures was at \$456 thousand, which means the fund balance could cover 16 months of the District's expenditures without receiving revenue. Once again, the District is in a very healthy position.

M/S Gerbsman/Murray to approve the Independent Audit of District's Financial Statements for FY ended June 30, 2020.

OPPORTUNITY FOR PUBLIC COMMENTS: There were no public comments made.

Roll Call Vote: Corbet-Aye; Evergettis-Aye; Gerbsman-Aye; Murray-Aye; Naso-Aye
Ayes: 5; Noes: 0; Absent: 0
Motion passes

- b. Memorandum of Internal Controls and Required Communications - Ms. Katherine Yuen of Maze & Associates presented this document as a way to communicate any issues seen during the audit. She stated there are two types of matters communicated: 1) control deficiencies and 2) other matters. During the FY 20 audit, Ms. Yuen did not note any deficiencies. With that being said, Ms. Yuen welcomed any questions. There was none. She thanked the District staff for supporting the audit during a challenging year. Chief Pomi acknowledged Katherine Yuen and the entire Maze & Associates team for their hard work in completing an audit that was done remotely this year. He also thanked Dan Hom and Jena Wilson for their efforts in providing all information to Maze & Associates.

M/S Naso/Evergettis to approve the Memorandum of Internal Controls and Required Communications

OPPORTUNITY FOR PUBLIC COMMENTS: There were no public comments made.

Roll Call Vote: Corbet-Aye; Evergettis-Aye; Gerbsman-Aye; Murray-Aye; Naso-Aye
Ayes: 5; Noes: 0; Absent: 0
Motion passes

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- c. Board of Directors Oath of Office - Chief Pomi reported there was no requirement to hold an election for the Directors of the Kentfield Fire Protection District for November 2020. There were two open positions and two candidates who filed papers. On September 22, 2020, the Marin County Board of Supervisors approved the appointment of the nominees Michael Murray and Bruce Corbet for a four-year term: January 1, 2021 to December 31, 2024. Chief Pomi asked the candidates to raise their right hand and he administered the Oath of Office. The Certificate of Appointment In-Lieu of Election and Oath of Office will be signed, dated, and sent in to the County for their records.
- d. Election of 2021 Board of Director Officers - Chief Pomi wanted to take the opportunity and offer to do the election of officers at this time. Traditionally, officer's may rotate into positions each year. Chief Pomi requested nomination and vote for each of the positions.

OPPORTUNITY FOR PUBLIC COMMENTS: There were no public comments made.

M/S Murray/Evergettis to nominate Director Gerbsman as 2021 Chairman.

Roll Call Vote: Corbet-Aye; Evergettis-Aye; Gerbsman-Aye; Murray-Aye; Naso-Aye

Ayes: 5; Noes: 0; Absent: 0

Motion passes

M/S Gerbsman/Evergettis to nominate Director Naso for 2021 Vice Chairman.

Roll Call Vote: Corbet-Aye; Evergettis-Aye; Gerbsman-Aye; Murray-Aye; Naso-Aye

Ayes: 5; Noes: 0; Absent: 0

Motion passes

M/S Gerbsman/Murray to nominate Director Evergettis for Board Secretary.

Roll Call Vote: Corbet-Aye; Evergettis-Aye; Gerbsman-Aye; Murray-Aye; Naso-Aye

Ayes: 5; Noes: 0; Absent: 0

Motion passes

CHIEF'S REPORT:

- a. *California Wildfire Update* - Chief Pomi provided a spreadsheet which included all the out of county fires Kentfield firefighters have responded to this fire season. There are 25 different assignments listed along with the dates and who was assigned to each incident. An extreme fire season and a challenging year with COVID, Chief Pomi expressed the need to recognize staff for their commitment to the KFD and to California's fire service as a whole.
- b. *Legislative updates* - Chief Pomi wanted to briefly mention the legislative updates for SB 1386, SB 431, and SB 801. They are regarding power backup for telecommunication services, power backup for vulnerable populations, and an assessment fee and charges related to fire hydrants.
- c. *National Weather Service Winter 2020-2021 Outlook* - Chief Pomi attended a webinar and felt there was valuable information to share; A Weak La Nina dry weather pattern is projected for this winter. The US drought monitor for October 2020 shows a majority of the State of California in an extreme or severe drought compared to October 2019 where there was little to no drought. The average mean temperature reveals significant warming from 2019 to 2020 as well. Predictions moving forward call for a Weak La Nina, however even with a Weak La Nina, there is a 60% chance of being dry. Brian Garcia, our local weather meteorologist, anticipates the Bay Area to remain dry during the Winter. Chief Pomi stated given these predictions, he will still hope for some significant rain fall to fill our reservoirs and replenish the grounds.

DIRECTOR MATTERS: Directors provided the following information regarding their activities:

Director Naso reported there would be no MERA meeting for the month of November 2020.

Director Evergettis conveyed he was unable to attend the MWPA Board meeting on October 15th, 2020.

CORRESPONDENCE: Were reviewed.

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DISTRICT OPERATIONS: October Incident Log and Overtime Report were reviewed.

APPROVAL OF WARRANTS:

- a. M/S Murray/Evergettis to approve October warrants 805303309 to and including 805303353 for \$447,364.88

OPPORTUNITY FOR PUBLIC COMMENTS: There were no public comments made.

Roll Call Vote: Corbet-Aye; Evergettis-Aye; Gerbsman-Aye; Murray-Aye; Naso-Aye
Ayes: 5; Noes: 0; Absent: 0
Motion Passes

NEXT MEETING: The next regular meeting will be held on December 16, 2020.

ADDITIONAL ACTIONS: A moment of silence was held for Oakland's Assistant Fire Chief, Sean Laffan, who suffered a heart attack and passed away at the age of 42. Director Murray asked all to remember him while keeping his family and the Oakland Fire Department in our thoughts and prayers.

ADJOURNMENT: M/S Gerbsman/Evergettis to adjourn this meeting at 7:30 p.m. All ayes.

Respectfully submitted,

Jena Wilson
Recording Secretary