



Fire Districts

Public Meetings

Moraga-Orinda Fire District Board of Directors

Wednesday, June 17, 7 p.m.
 Wednesday, July 1, 7 p.m.
 Moraga Library Community Room
 1500 St. Mary's Road, Moraga
 For meeting times and agendas, visit www.mofd.org

ConFire Board of Directors

Tuesday, July 17, 1:30 p.m.
 Board Chamber room 107,
 Administration Building,
 651 Pine St., Martinez
 For meeting times and agendas, visit <http://alturl.com/5p9pu>.

Emergency response information and training:
 Lamorinda Community Emergency Response Team (CERT)
www.lamorindacert.org.

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Financial Reporting Shakeup at MOFD

By Nick Marnell

Many have complained that when public pension costs can be hidden and then deferred for future payment, it can be too easy for governments to get away with making unreasonable promises without taking care of the funding problem in the first place. In an effort to more accurately report those costs, the Governmental Accounting Standards Board foisted new rules upon state and local governments – including the Moraga-Orinda Fire District – requiring them to place their net pension liability on the balance sheet instead of in the financial statement footnotes. The requirement takes effect for the MOFD fiscal year ending June 30.

“The purpose of this ruling is to

improve the financial reporting of pensions and to provide more transparency of our long-term pension obligation,” said Gloriann Sasser, MOFD administrative services director, at the June 3 district meeting.

The MOFD 2014 balance sheet lists total assets of \$39.9 million with liabilities of \$30.1 million. “This year the reported liabilities will be significantly higher,” said Sasser. “The district will have a negative net position as opposed to a net position of \$9.8 million last year.”

Sasser explained that the new reporting standard will have no effect on the district’s cash flow, general fund budget, fund balance or long-range financial plan.

“It doesn’t affect our revenue or our solvency, but I think it’s important to publish this in a public document, to show the public what we really do owe,” said director Steve Anderson.

Director Fred Weil noted that many private companies report significant information, such as lease liabilities, in their financial statement footnotes. Weil said that taking the district pension liability out of a footnote and sticking it on the balance sheet was “a mixture of accounting methods for political purposes.”

If the district refused to go along with the GASB standard, it would not receive what Sasser called a clean audit of its financial statements. Those flawed statements could pre-

vent the district from acquiring bank financing, such as for the lease it is trying to secure for its purchase of two new ambulances.

Though the MOFD year-end financials will report activity through June 30, Sasser said the Contra Costa County Employees’ Retirement Association, manager of the district pension plan, will base the fair market value of the plan assets on Dec. 31, 2014 equity prices. She said she was not sure of the date to be used for the equity prices of the liabilities, but that it could be a different one.

“There’s transparency for you,” said Weil.

Neighbors Reach Out to ConFire

By Nick Marnell

Less than two years after county administrator David Twa warned that the Contra Costa Fire Protection District was in danger of bankruptcy, and not two years since consultant Fitch and Associates advised the ConFire board of directors that the district business model was unsustainable, ConFire has become a highly sought-after business partner.

The Moraga-Orinda Fire District and ConFire continue to fine-tune the details of a joint venture to build fire station 46, which will serve north Orinda and west Lafayette. American Medical Response, an ambulance transport provider, agreed to subcontract with ConFire as they jointly pitch for the 5-year Contra Costa County ambulance contract. And two neighboring fire districts have approached ConFire about consolidation or contracting for service.

A defeated parcel tax in 2012 fol-

lowed by the failure of a proposed district benefit assessment in April forced the East Contra Costa Fire Protection District to close two fire stations, and the district reached out to ConFire for help. ConFire Chief Jeff Carman met with East County Chief Hugh Henderson and his board about consolidation.

“My answer is no,” Carman told his Advisory Fire Commission June 8. “I am not interested in consolidation. Other districts can run cheaper than we can, and there is no efficiency in size.” The chief said he may consider having ECCFPD contract with ConFire, and he did confirm that ConFire executed a new automatic aid agreement with East County.

Fire Chief Charles Hanley of the Rodeo-Hercules Fire District said that he approached ConFire about contracting for service, as his district recently cut staff and closed a fire

station in part due to a lower refinery property tax assessment and higher employee retirement costs. “We’re not big enough to fight off all of those entities,” said Hanley. Carman said he is still thinking about the best way to help RHFD.

“We need to balance the level of service for our own citizens,” Carman told the commission, which agreed that the district’s main focus must be to serve the ConFire taxpayers. Yet the depletion of resources of the adjacent fire districts affects ConFire not only financially.

“It’s tough on our guys, who see the East County firefighters doing whatever it takes regardless of the jeopardy they put themselves in,” said the chief. “Our guys don’t like to sit around and watch that. They want to add themselves to the assignment even though we don’t have the resources to do it.”

Also torn is Vince Wells, president of Local 1230 of the firefighters’ union and a ConFire captain. “I’m not against consolidations, but I don’t want to see us go back into the red,” he said. “The revenue is never enough because the people will demand more stations and more service.”

Which can be the result when districts that pay 6 cents on the tax dollar for fire protection count on the help of county districts that pay up to 21 cents for the service. “Our subsidizing other districts is detrimental because there are people who believe they don’t have to pay extra taxes and can just rely on ConFire,” said Carman.

The pressure on all fire agencies is expected to increase as northern California enters into a potentially devastating fire season after four years of drought conditions.

Carr Ranch

The land’s run-offs drain into the Upper San Leandro and San Pablo reservoirs.

But it’s not just water that the JMLT is enamored with. Eurkel also talks about the beauty of the property, its miles of pristine land, its amazing views and serene beauty, and about the abundant wildlife and native plants that are found on Carr Ranch. “Carr Ranch is also home to golden eagles, mountain lions, American badgers, western pond turtles and many other species essential to our ecosystem,” he adds. “The Carr family has done an excellent job managing it for all these years.” The land will be accessible to the public, once the deal is completed, through existing and future trails that will run from Bollinger Canyon to the Upper San Leandro Reservoir and beyond.

Carr Ranch is accessible from

Rancho Laguna Park in Moraga, off Camino Pablo at the edge of town. The Carrs, who were not available for comment, were one of the original families who developed the city as cattle ranchers, along with the Sanders, Baitx, and Trelut families.

“We have been in touch with (the Carr family) for six to seven years,” explains Eurkel. This type of prolonged discussion is not unusual for the land trust. As Eurkel explains it, their role is not to dispute the land or fight developers. The land trust reaches out to property owners and offers them 100 percent of the appraised value of their land, while committing to maintaining it in perpetuity.

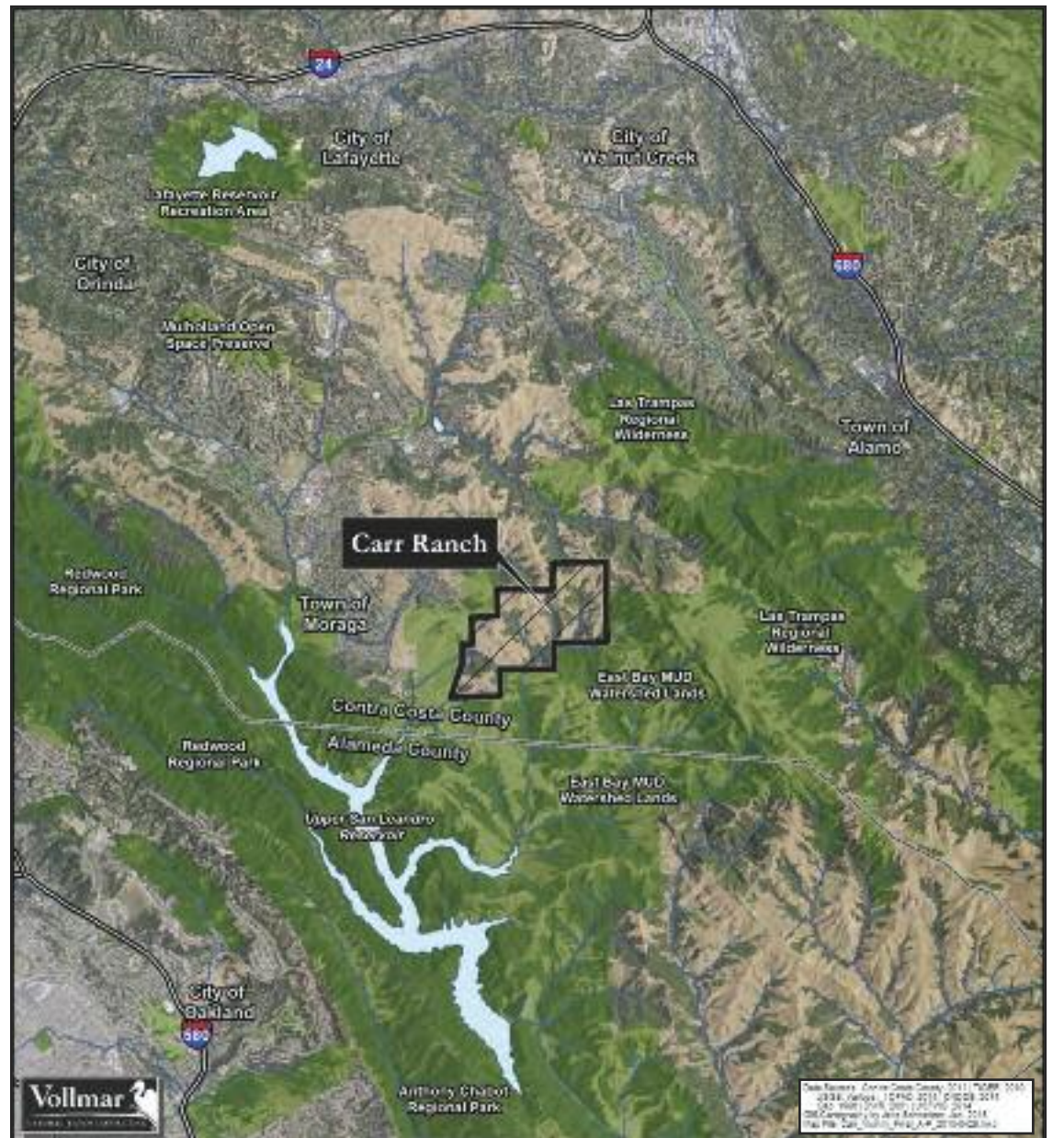
Since its creation 25 years ago, the land trust has been able to raise the funds necessary to purchase properties when an opportunity presents it-

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self. At one time, a developer in the Alhambra Valley created a green belt that needed to be preserved, and the land trust was funded to do just that.

Funds come to the nonprofit through private donations and participation by public agencies interested in preserving open space in Contra Costa County. When the trust purchased the Acalanes Ridge in 2011, it was through a partnership with the cities of Lafayette and Walnut Creek, and the East Bay Regional Park District.

Once the land is purchased, the trust develops it for passive recreation, creating a network of trails for hikers, bicyclists and horseback riders that will sensibly protect the natural habitat. JMLT plans to offer star gazing, bird watching, and nature walks in the future. For more information on the JMLT, visit www.jmlt.org.



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