BOARD OF DIRECTORS

Kentfield Fire Protection District

Mark Pomi
Fire Chief

1004 Sir Francis Drake Boulevard
Kentfield, CA 94904

Phone : (415) 453-7464
Fax : (415) 453-4578

Regular Meeting Agenda
July 08, 2026
Kentfield Fire District Office, Conference Room, 2nd Floor

Zoom Video Conference link: https://us02web.zoom.us/j/84535656059

Meeting ID: 845 3565 6059
Call in Line: 1 (669) 900-6833, when prompted, enter meeting ID: 845 3565 6059 #

Time: 5:00 p.m. For clarity of discussion, the Public is requested to MUTE except:
1. During Open Time for public expression item.
2. Public comment period on agenda items.
3. If there are any members of the public who wish to speak, please raise your hand in the actions, and those joining us by phone, STAR* 9 to raise your hand and Star* 6 to unmute yourself.
NOTE: The meeting will be recorded.

1. CALL TO ORDER 5:00 p.m. Agenda available at: www.kentfieldfire.org
2. PLEDGE OF ALLEGIANCE
3. ROLL CALL
   A. Chairman Naso, Director Murray, Director Evergettis, Director Corbet, Director Ryan
4. APPROVAL OF MINUTES
   A. The Board may choose to approve the minutes of the June 10, 2026 meeting.
   Board Action: 1. Discussion 2. Motion 3. Public Comment 4. Vote
5. AGENDA ADJUSTMENTS
6. SPECIAL ANNOUNCEMENTS/PRESENTATIONS
7. UNFINISHED BUSINESS
8. NEW BUSINESS
   A. GASB 75 Actuarial Report FY ending June 30, 2026 – Chief Pomi
   Board Action: 1. Discussion 2. Motion 3. Public Comment 4. Vote

   B. 2026 Biennial Notice - Conflict of Interest Code – Chief Pomi
   Board Action: 1. Discussion 2. Motion 3. Public Comment 4. Vote

*District facilities comply with the Americans with Disabilities Act. If special accommodations are needed, please contact the District Administrative Office as soon as possible (415-453-7464).

C. Marin County Civil Grand Jury Report – Chief Pomi
Board Action: 1. Discussion 2. Motion 3. Public Comment 4. Vote

9. DIRECTOR MATTERS – Directors may report on their activities and meetings

10. CORRESPONDENCE – Marin County Fire Chief Association Letter; Marin Independent Journal article: *"Marin Grand Jury Urges Consolidation of Special Districts"*; and Thank You Letter

11. REPORTS
    A. Overtime, Incident – June 2026

12. APPROVAL OF MONTHLY EXPENSES
    Approval of June warrants 805306524 to and including 805306553 for $532,093.40
    Board Action: 1. Discussion 2. Motion 3. Public Comment 4. Vote

13. ORAL COMMUNICATION
    This time is provided for the public or Board Members to address the Board on matters not on the agenda. The Board of Directors has limited the total amount of time allocated for public testimony for each individual speaker to three (3) minutes. Any request that requires Board action may be set by the Board for a future agenda or referred to staff.

    CONFIRM NEXT MEETING DATE: August 08, 2026

14. MOMENT OF SILENCE

15. ADJOURNMENT

AFFIDAVIT OF POSTING

I certify that this agenda for the Board of Directors meeting was posted on or before July 3, 2026, in full public view and accessible at least 72 hours prior to the meeting time, in accordance with the Brown Act. This posting was made at the Kentfield Fire Station and on the District website.

Jena Wilson, Administrative Officer/Clerk of the Board

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KENTFIELD FIRE PROTECTION DISTRICT
BOARD OF DIRECTORS MEETING

MEETING TYPE: Regular

DATE: Wednesday, June 10, 2026

CALL TO ORDER: 5:00 p.m. by Chairman Naso who led the assembly in the Pledge of Allegiance.

ROLL CALL: Corbet-present; Evergettis-present; Murray-present; Naso-present; Ryan-present. Also in attendance were Chief Pomi, Deputy Fire Marshal Pasero, Accountant Alyssa Schiffmann, B-Shift personnel, and Recording Secretary Wilson.

APPROVAL OF PRIOR MONTH'S MINUTES:
M/S Murray/Evergettis to approve the minutes of May 13, 2026.
Roll Call Vote: Corbet-Aye; Evergettis-Aye; Murray-Aye; Naso-Aye; Ryan-Abstain
Ayes: 4; Noes: 0; Abstain: 1
Motion passes

ORAL COMMUNICATION: None

AGENDA ADJUSTMENTS: None

SPECIAL ANNOUNCEMENTS/PRESENTATIONS: None

UNFINISHED BUSINESS:

a. ***Annual AB 2561 Staffing Vacancies Report*** – Chief Pomi presented the Annual AB 2561 Staffing Vacancies Report, noting that this is an informational item and no action is required. Assembly Bill 2561, signed into law in September 2024, requires public agencies to report the status of their staffing and any vacancies each year prior to approving the final district budget for the upcoming fiscal year. For Fiscal Year 2025-26, the Kentfield Fire Protection District had thirteen full-time budgeted positions. During the year, one Fire Captain retired, and one Fire Engineer was promoted to Fire Captain, creating a vacancy at the Fire Engineer level. A full-time Firefighter was hired to fill that vacancy. At this time, the District has no budgeted vacant positions. Chief Pomi responded to a few questions from the Board.

NEW BUSINESS:

a. ***Review/Confirmation of KAPF MOU Article XXVI – Salary Increase Appendix "A"; Year 3: 2026-2027***
Administrative Staff Contract Salary Adjustment Process – Chief Pomi reviewed the three-year contract between the Kentfield Association of Professional Firefighters and the Kentfield Fire Protection District, noting that the agreement is now entering its third year. He explained that tonight's item confirms the year-three MOU salary increase and includes administrative staff contract adjustments. He reminded the Board that a closed session is available if needed. Chief Pomi summarized the contract terms: year one included a 4% base salary increase, and year two included a 3% increase plus additional adjustments tied to property tax revenue growth. The County of Marin reported a 4.78% revenue increase for fiscal year 2025-26, resulting in the maximum 4% salary adjustment. For the current year, the County projects a 4.2% increase, again resulting in a 4% salary adjustment for year three. He noted that administrative staff historically follow MOU salary adjustments, and this year the Administrative Officer will be tied to the Firefighter I entry-level salary, Deputy Fire Marshal remains tied to the Prevention Officer salary in Appendix A, and the Fire Chief receives the 4% increase outlined in his agreement. With no further questions, Chief Pomi recommended approval of year three of the MOU and the administrative staff contracts.

M/S Murray/Ryan to approve and ratify the salary increases for Fiscal Year 2026-27.

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

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

b. ***Ross Valley Paramedic Authority Amended and Restated Joint Powers*** – Chief Pomi presented the Ross Valley Paramedic Authority (RVPA) Amended and Restated Joint Powers Agreement (JPA), explaining that the original two-page agreement was established in 1982 and had become outdated. Following a two-year review process involving Citygate Associates and legal counsel, the RVPA developed a revised agreement to modernize governance, fiscal practices, and operational structure. The agreement was approved by the RVPA Board in April 2026. Chief Pomi noted that the RVPA Board consists of eight member agencies – Corte Madera, Larkspur, Kentfield, Ross, San Anselmo, Sleepy Hollow, Fairfax, and the County of Marin for the unincorporated areas. The RVPA continues to provide ambulance and paramedic services throughout the greater Ross Valley. The revised agreement has been reviewed and approved by multiple legal counsels, including Marin County Counsel and RVPA General Counsel Emily Longfellow. Chief Pomi stated that the amendment improves administrative efficiency, financial management, and compliance with current legal requirements. He highlighted proposed parcel tax adjustments, subject to voter approval, designed to reduce disparities among member agencies and move toward a more uniform tax rate for the same level of service. The membership structure, voting procedures, and governance model of the RVPA remain unchanged. Chief Pomi concluded by recommending approval of Resolution No. 6-2026, adopting the Amended and Restated Joint Powers Agreement. He then answered Board questions and provided additional clarification.

M/S Evergettis/Murray to approve Resolution 6-2026, a Resolution by the Board of Directors of the Kentfield Fire District Approving an Amended and Restated Joint Powers Agreement for the Ross Valley Paramedic Authority and Authorizing Execution of Same.

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

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

c. ***Ross Valley Paramedic Authority*** – Chief Pomi presented the Ross Valley Paramedic Authority (RVPA) tax measure renewal proposal. He explained that the special tax funding paramedic services must be reauthorized by voters every four years and that the current measure expires on June 30, 2027. To continue funding for Fiscal Year 2027–28 through 2030–31, the measure must be placed before voters during the November 2026 General Election. Chief Pomi noted that each of the eight member agencies must separately approve and place the measure on its local ballot, although the ballot language will be identical in all jurisdictions.
Chief Pomi read the proposed ballot measure, which would continue the paramedic services special tax for four years at up to $107.50 per residential living unit or per 1,000 square feet of developed nonresidential property, with annual adjustments of up to $4.00. The measure is expected to generate approximately $326,000 annually and includes annual audits, public spending disclosures, and a requirement that all funds be used for local paramedic services. Chief Pomi requested approval of Resolution No. 7-2026, authorizing Marin County to place the measure on the November 2026 General Election ballot. He answered Board questions.

M/S Ryan/Murray to approve Resolution 7-2026, a Resolution by the Board of Directors of the Kentfield Fire District Authorizing the Continuation of a Special Parcel Tax for Paramedic Services and Requesting the Marin County Board of Supervisors to Consolidate said Election with the General Election Conducted on that Date.

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

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

Ayes: 5; Noes: 0
Motion passes

d. ***Public Hearing for 2026/27 Proposed Final Budget*** –

Chairman Naso opened a Public Hearing at 5:34 p.m.

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

Chairman Naso closed the Public Hearing at 5:35 p.m.

e. ***2026-27 Proposed Final Budget*** – Chief Pomi referred to the budget worksheets included in the Board packet, which compared the approved Fiscal Year 2026-27 Preliminary Budget with the Proposed Final Budget and identified the associated variances. He explained that only a few adjustments had been made since adoption of the preliminary budget and provided an overview of the changes. Chief Pomi answered Board questions and noted that Resolution No. 8-2026 was before the Board for consideration to formally adopt the Fiscal Year 2026-27 Final Budget.

M/S Murray/Corbet to approve Resolution 8-2026, a Resolution by the Board of Directors of the Kentfield Fire District Adopting the Budget for Fiscal Year 2026-27.

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

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

DIRECTOR MATTERS:

Director Evergettis – Reported that he attended an MWPA meeting the previous week and stated that developments within the organization were progressing positively.

CORRESPONDENCE: Were reviewed.

DISTRICT OPERATIONS: May Incident Logs and Overtime Reports were reviewed.

APPROVAL OF WARRANTS:
M/S Murray/Evergettis to approve May warrant 805306486 to and including 805306523 for $402,959.88

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

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

NEXT MEETING: The next regular meeting will be held on July 8, 2026.

ADDITIONAL ACTIONS: Director Naso asked for a moment of silence.

ADJOURNMENT: M/S Corbet/Naso to adjourn meeting at 5:51 p.m. All ayes.

Respectfully submitted,

Jena Wilson
Recording Secretary

Mark Pomi - Chief

KENTFIELD FIRE PROTECTION DISTRICT

Phone (415) 453-7464
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1004 SIR FRANCIS DRAKE BOULEVARD

KENTFIELD CA. 94904

TO: Board of Directors

FROM: Mark Pomi, Fire Chief

SUBJECT: GASB 75 Actuarial Report FY ending June 30, 2026

DATE: 7/2/2026

The attached report is the updated Kentfield Fire Protection District **Other Post Employment Benefits** annual **GASB 75 Actuarial Report for F/Y Ending June 30, 2026**. This report provides us with the updated actuarial valuation relative to the District's OPEB liability, under GASB 75.

Information presented in this report is considered suitable for satisfying the District's financial reporting requirements under GASB 75.

Staff recommends that the Board review, discuss, and consider approving.

MacLeod Watts

July 2, 2026

Mark Pomi
Fire Chief
Kentfield Fire Protection District
1004 Sir Francis Drake Boulevard
Kentfield, CA 94904

Re: Kentfield Fire Protection District Other Post-Employment Benefits
June 30, 2025, Actuarial Valuation and GASB 75 Report for Fiscal Year Ending June 30, 2026

Dear Mr. Pomi:

We are pleased to enclose our actuarial report providing financial information about the other post-employment benefit (OPEB) liabilities of Kentfield Fire Protection District (the District). The report's text describes our analysis and assumptions in detail.

The primary purposes of this report are to:

1. Recalculate plan liabilities as of June 30, 2025, in accordance with GASB 75's biennial valuation requirement.
2. Provide information required by GASB 75 ("Accounting and Financial Reporting for Postemployment Benefits Other Than Pension") to be reported in the District's financial statements for the fiscal year ending June 30, 2026.
3. Develop Actuarially Determined Contributions for prefunding plan benefits.
4. Provide information to be submitted to the California Employers' Retiree Benefit Trust (CERBT) to satisfy filing requirements for the trust.

The exhibits presented in this report reflect that the District contributes, on average, at least 100% of the Actuarially Determined Contribution each year. We assumed that OPEB trust assets will remain in CERBT Asset Allocation Strategy 2. The valuation is based on the employee data, details on plan benefits and retiree benefit payments reported to us by the District. Please review our summary of this information to be comfortable that it matches your records.

We appreciate the opportunity to work on this analysis and acknowledge the efforts of District employees who provided valuable time and information to enable us to prepare this report. Please let us know if we can be of further assistance.

Sincerely,

Michael J. Papendieck, EA, FCA, MAAA
Consulting Actuary

Kentfield Fire Protection District

Actuarial Valuation of Other
Post-Employment Benefit Programs
As of June 30, 2025

Development of OPEB Prefunding Levels
& GASB 75 Report for the FYE June 30, 2026

Updated July 2026

MacLeod Watts

Table of Contents

A. Executive Summary

This report presents the results of the June 30, 2025, actuarial valuation and the accounting information for financial reporting of the other post-employment benefit (OPEB) program of the Kentfield Fire Protection District (the District). The purposes of this report are to: 1) summarize the results of the valuation; 2) provide disclosure information as required by Statement No. 75 of the Governmental Accounting Standards Board (GASB 75) for the fiscal year ending June 30, 2026; 3) develop Actuarially Determined Contribution (ADC) levels for prefunding plan benefits; and 4) provide information required by the California Employers' Retiree Benefit Trust (CERBT).

A description of the valuation process can be found in the appendices. We recommend users of the report read this information to familiarize themselves with the process and context of actuarial valuations. The glossary also contains descriptive definitions of terms you may see in this or other actuarial reports.

Results of this June 30, 2025, valuation may also be used to prepare the District's GASB 75 report for the fiscal year ending June 30, 2027. If there are any significant changes in plan members, plan benefits or eligibility and/or OPEB funding policy, an earlier valuation might be required or appropriate.

OPEB Obligations

The District provides continuation of certain types of post-employment coverage to its retiring employees. See Retiree Benefit Provisions for a description of these benefits. Post-employment coverage may create one or more types of OPEB liabilities:

- **Explicit subsidy liabilities:** An "explicit subsidy" exists when the employer contributes directly toward the cost of a retiree's coverage, such as contributing toward the cost of healthcare premiums.
- **Implicit subsidy liabilities:** An "implicit subsidy" may exist when premiums paid for retiree coverage are not expected to cover retiree claims, and the cost difference is expected to be borne by the employer. This commonly occurs when the employer is charged the same premium for active and retired employees, even though retirees generally incur higher claims.

We determine explicit subsidy liabilities using the expected direct payments promised by the plan toward retiree coverage. We determine the implicit subsidy liability as the projected difference between (a) estimated retiree claim costs by age and (b) premiums charged for retiree coverage, to the extent borne by the District.

Important Dates

GASB 75 allows reporting liabilities using (1) a *valuation date* no more than 30 months plus 1 day prior to the fiscal year end; and (2) a *measurement date* up to one year prior to the fiscal year end. The following dates were used for this report:

Fiscal Year End	June 30, 2026
Measurement Date	June 30, 2025
Measurement Period	July 1, 2024 to June 30, 2025
Valuation Date	June 30, 2025

Executive Summary
(Continued)

Summary of Results

The plan's impact on Net Position will be the sum of the difference between assets and liabilities as of the measurement date plus the unrecognized net outflows and inflows of resources. The plan's impact on Net Position and Expense for the current fiscal year is shown below.

Summary of Results for Fiscal Year Ending June 30, 2026		Kentfield FPD
Total OPEB Liability	$	7,223,539
Fiduciary Net Position		(5,604,534)
Net OPEB Liability	**$**	**1,619,005**
Adjustment for Deferred Resources:		
Deferred (Outflows)		(1,613,380)
Deferred Inflows		642,870
Impact on Statement of Net Position	**$**	**648,495**
OPEB Expense, FYE 6/30/2026	**$**	**504,881**

OPEB Funding Policy

The District's OPEB funding pattern over the most recent 5-year period has been to contribute 100% or more of the Actuarially Determined Contribution each year. When fully funding, GASB 75 prescribes the expected long-term trust earnings rate as the discount rate for determining liabilities for plan disclosures.

With the District's approval, we used 6.0% as the discount rate to develop accounting disclosures and Actuarially Determined Contributions for plan funding. Information on how this rate was determined is provided in the Expected Return on Trust Assets section of Accounting Information.

Updates Since the Prior Report

The District reported no plan changes since the prior report. The District provided an updated census of plan participants which was used in the valuation to determine "plan experience". A description of the components of plan experience and their impact on the liability can be found in the Reconciliation shown in Valuation Results. See the Glossary for a definition of Plan Experience. Certain assumptions were changed for this valuation. A description of the changes can be found in the Changes section of Actuarial Methods and Assumptions. The liability impact of the assumption changes can be found in the Reconciliation provided in Valuation Results. Investment experience (the difference between actual and expected trust earnings) was determined as well. The financial impact is shown in the Reconciliation provided in Valuation Results.

Executive Summary
(Concluded)

Use and Reliance

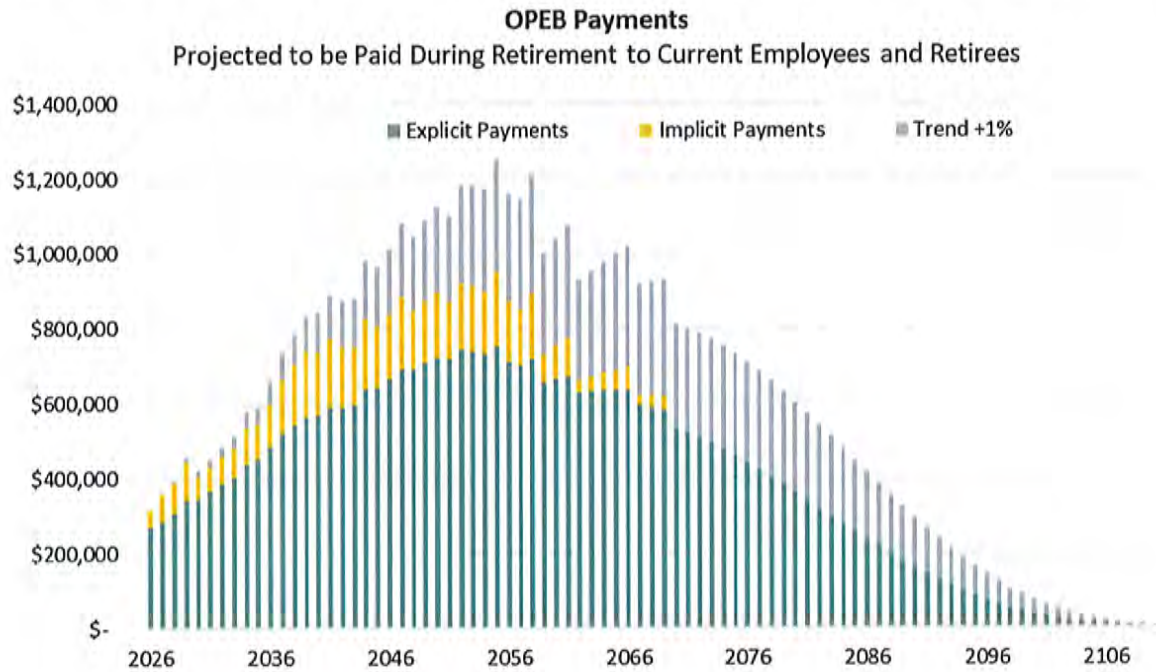
This report is intended to present actuarial information related to other postemployment benefits (OPEB) for the District's financial statements in accordance with GASB Statement No. 75. The results and conclusions are appropriate for this purpose but may not be suitable for other uses, as different assumptions, methods, or actuarial standards of practice may be required or more suitable.

The actuarial valuation reflects plan provisions and related information as provided by the District. The District is assumed to have access to, and to rely upon, its own legal counsel for advice on legal matters, including the compliance of plan provisions with applicable laws, regulations, Board requirements, or other governing authorities. MacLeod Watts does not practice law, and nothing in this report should be construed as legal advice. While MacLeod Watts is not a public accounting firm, any financial reporting information herein has been prepared in accordance with our understanding of applicable reporting requirements. The District should coordinate with its internal accounting staff and external auditors regarding the application of these results to the District's financial statements.

B. Valuation Results

The District's OPEB liability as of June 30, 2025, was determined using the updated employee data, plan provisions and asset information provided to us for the valuation. The actuarial information was derived following the Valuation Process described in the appendices. This process uses many assumptions which can be reviewed in the Actuarial Assumptions section of this report. We recommend the District review our understanding of retiree benefits found in the Retiree Benefits Provisions section of this report. Finally, the Summary of Employee Data section provides a summary of the data provided by the District for this valuation.

Using all the information provided for this report, we projected all future benefit payments expected to be paid on behalf of current retirees and current employees of the District (see the chart below).



Explicit payments represent direct payments by the District to or on behalf of retirees. Implicit payments reflect the difference between expected retiree claims and premiums paid for coverage, to the extent the cost difference is expected to be borne by the District. The grey area on the chart indicates the increase in projected payments if the assumption for healthcare cost inflation were 1% higher in all future years.

The first 15 years of projected benefit payments are shown in tabular form in the Projected Benefit Payments section of Accounting Information. Liabilities relating to these projected benefits are shown beginning on the following page.

Valuation Results
(Continued)

This chart compares the results measured as of June 30, 2024, with the new results measured as of June 30, 2025, based on the current valuation.

Valuation Date	6/30/2023			6/30/2025		
Fiscal Year Ending	6/3/2025			6/30/2026		
Measurement Date	6/30/2024			6/30/2025		
Discount rate	6.00%			6.00%		
Number of Covered Employees						
Actives	20			19		
Retirees	16			17		
Total Participants	36			36		
OPEB Subsidy Type	Explicit	Implicit	Total	Explicit	Implicit	Total
Actuarial Present Value of Projected Benefits						
Actives	$ 5,125,936	$ 1,311,212	$ 6,437,148	$ 4,782,495	$ 1,426,918	$ 6,209,413
Retirees	2,645,225	216,906	2,862,131	3,402,180	417,166	3,819,346
Total APVPB	7,771,161	1,528,118	9,299,279	8,184,675	1,844,084	10,028,759
Total OPEB Liability (TOL)						
Actives	2,946,402	732,502	3,678,905	2,610,897	793,296	3,404,193
Retirees	2,645,225	216,906	2,862,131	3,402,180	417,166	3,819,346
TOL	5,591,628	949,408	6,541,036	6,013,077	1,210,462	7,223,539
Fiduciary Net Position			4,923,920			5,604,534
Net OPEB Liability			1,617,116			1,619,005
Service Cost For the period following the measurement date	217,827	55,517	273,344	210,799	60,692	271,491

A reconciliation between the liabilities shown above begins on the following page.

Valuation Results
(Concluded)

Reconciliation

Between the June 30, 2024, and June 30, 2025, measurement dates, the Net OPEB Liability (NOL) increased by $1,889. This change can be broadly grouped into expected changes and unexpected changes.

- **Expected changes** - The NOL was expected to decrease by $38,610 through normal plan operation. These changes are shown in the first section of the reconciliation chart on the following page.

- **Unexpected changes** – The NOL experiences unexpected changes when results projected in the prior valuation are not exactly realized. These unexpected changes can be broadly grouped into one of these categories:

    1. *Changes in Benefit Provisions* – Changes in plan benefits since the prior valuation are reflected as an unexpected change. The District reported no changes to the plan since the prior valuation.
    2. *Plan Experience* – Plan experience reflects unexpected changes in a plan's actual demographic outcomes (see Glossary – Plan Experience). Unexpected plan experience caused the NOL to increase by $387,582.
    3. *Assumption Changes* – Each full valuation includes a review of assumptions to ensure current expectations are used in the future projection and discounting of plan benefits. Assumption changes caused the NOL to decrease by $121,091. For more details on the assumptions used in the current valuation, see Actuarial Methods and Assumptions later in the report.
    4. *Investment Experience* – Trust earnings deviating from the expected trust earnings rate decreased the NOL by $225,992.

The reconciliation chart appears on the following page.

Valuation Results – Reconciliation
(Concluded)

This chart reconciles the Net OPEB Liability measured on June 30, 2024, to the Net OPEB Liability from the current valuation measured on June 30, 2025.

Reconciliation of Changes During Measurement Period	Total OPEB Liability (a)	Fiduciary Net Position (b)	Net OPEB Liability (c) = (a) - (b)
Balance at Fiscal Year Ending 6/30/2025 *Measurement Date 6/30/2024*	$ 6,541,036	$ 4,923,920	$ 1,617,116
Expected Changes During the Period:			
Service Cost	273,344		273,344
Interest Cost	401,110		401,110
Expected Investment Income		300,072	(300,072)
Kentfield FPD Contributions		414,545	(414,545)
Administrative Expenses		(1,553)	1,553
Other Expenses		-	-
Benefit Payments	(258,442)	(258,442)	-
Total Expected Changes During the Period	416,012	454,622	(38,610)
Expected at Fiscal Year Ending 6/30/2026 *Measurement Date 6/30/2025*	$ 6,957,048	$ 5,378,542	$ 1,578,506
Unexpected Changes During the Period:			
Change Due to Investment Experience		225,992	(225,992)
Plan Experience:			
Premiums and Estimated Claims Other Than Expected	259,144		
Retiree Spouse and Dependent Child Coverage Other Than Expected	194,831		
Other Plan Experience	(66,393)		
Change Due to Plan Experience			387,582
Assumption Changes:			
Change in Healthcare Trend	113,665		
Change in Dependent Child Coverage Assumption & Updated Cap Projections Affecting Family Coverage	(111,350)		
Change in Demographic Assumptions	81,377		
Change in Board Member Retirement and Participation Assumptions	(204,783)		
Change Due to Assumption Changes			(121,091)
Total Unexpected Changes During the Period	266,491	225,992	40,499
Balance at Fiscal Year Ending 6/30/2026 *Measurement Date 6/30/2025*	$ 7,223,539	$ 5,604,534	$ 1,619,005

C. Accounting Information (GASB 75)

The following exhibits are designed to satisfy the reporting and disclosure requirements of GASB 75 for the fiscal year ending June 30, 2026.

Components of Net Position and Expense

The exhibit below shows the development of Net Position and Expense as of the Measurement Date.

Plan Summary Information for FYE June 30, 2026 *Measurement Date is June 30, 2025*	Kentfield FPD
Items Included in Net Position:	
Total OPEB Liability	$ 7,223,539
Fiduciary Net Position	(5,604,534)
Net OPEB Liability (Asset)	1,619,005
Deferred (Outflows) Due to:	
Assumption Changes	(135,730)
Plan Experience	(753,344)
Investment Experience	(211,182)
Deferred Contributions	(513,124)
Deferred Inflows Due to:	
Assumption Changes	312,362
Plan Experience	80,431
Investment Experience	250,077
Impact on Statement of Net Position, FYE 6/30/2026	**$ 648,495**
Items Included in OPEB Expense:	
Service Cost	$ 273,344
Cost of Plan Changes	-
Interest Cost	401,110
Expected Earnings on Assets	(300,072)
Administrative Expenses	1,553
Other Expenses	-
Recognition of Deferred Outflows:	
Assumption Changes	103,911
Plan Experience	186,070
Investment Experience	194,139
Recognition of Deferred (Inflows):	
Assumption Changes	(79,017)
Plan Experience	(113,294)
Investment Experience	(162,863)
OPEB Expense, FYE 6/30/2026	**$ 504,881**

Accounting Information
(Continued)

Change in Net Position During the Fiscal Year

The exhibit below shows the year-to-year changes in the components of Net Position.

For Reporting at Fiscal Year End *Measurement Date*	6/30/2025 *6/30/2024*	6/30/2026 *6/30/2025*	Change During Period
Total OPEB Liability	$ 6,541,036	$ 7,223,539	$ 682,503
Fiduciary Net Position	(4,923,920)	(5,604,534)	(680,614)
Net OPEB Liability (Asset)	1,617,116	1,619,005	1,889
Deferred (Outflows) Due to:			
Assumption Changes	(239,641)	(135,730)	103,911
Plan Experience	(551,832)	(753,344)	(201,512)
Investment Experience	(405,321)	(211,182)	194,139
Deferred Contributions	(414,545)	(513,124)	(98,579)
Deferred Inflows Due to:			
Assumption Changes	270,288	312,362	42,074
Plan Experience	193,725	80,431	(113,294)
Investment Experience	186,948	250,077	63,129
Impact on Statement of Net Position	$ 656,738	$ 648,495	$ (8,243)

Change in Net Position During the Fiscal Year	
Impact on Statement of Net Position, FYE 6/30/2025	$ 656,738
OPEB Expense	504,881
Kentfield FPD Contributions During Fiscal Year	(513,124)
Impact on Statement of Net Position, FYE 6/30/2026	$ 648,495
OPEB Expense	
Kentfield FPD Contributions During Fiscal Year	$ 513,124
Deterioration (Improvement) in Net Position	(8,243)
OPEB Expense, FYE 6/30/2026	$ 504,881

Accounting Information
(Continued)

Change in Fiduciary Net Position During the Measurement Period

Fiduciary Net Position at Fiscal Year Ending 6/30/2025 *Measurement Date 6/30/2024*	$	4,923,920
Changes During the Period:		
Investment Income		526,064
Kentfield FPD Contributions		414,545
Administrative Expenses		(1,553)
Other Expenses		-
Benefit Payments		(258,442)
Net Changes During the Period		680,614
Fiduciary Net Position at Fiscal Year Ending 6/30/2026 *Measurement Date 6/30/2025*	$	5,604,534

Expected Long-term Return on Trust Assets

CalPERS last updated the projected future investment returns for CERBT in June 2024. The returns were determined using a building-block method and best-estimate ranges of expected future real rates of return for each major asset class (expected returns, net of OPEB plan investment expense and inflation). The target allocation and best estimates of geometric real rates of return published by CalPERS for each major class are split for years 1-5 and years 6-20. We assumed that the returns for years 6 through 20 would continue in later years.

CERBT Strategy 2		Years 1-5			Years 6-20		
Major Asset Classification	Target Allocation	General Inflation Rate Assumption	1-5 Year Expected Real Rate of Return	Compound Return Yrs 1-5	General Inflation Rate Assumption	6-20 Year Expected Real Rate of Return	Compound Return Years 6-20
Global Equity	34%	2.40%	3.90%	6.30%	2.40%	4.70%	7.10%
Fixed Income	41%	2.40%	2.70%	5.10%	2.40%	2.60%	5.00%
Global Real Estate (REITs)	17%	2.40%	3.70%	6.10%	2.40%	4.00%	6.40%
Treasury Inflation Protected Securities	5%	2.40%	1.70%	4.10%	2.40%	1.40%	3.80%
Commodities	3%	2.40%	2.90%	5.30%	2.40%	2.00%	4.40%
Volatility	9.5%		Portfolio	5.9%		Portfolio	6.2%

Portfolio compound return is time-weighted and net of administrative fees.

To derive the expected future trust return specifically for the District, we first adjusted CalPERS' future return expectations to align with the 2.50% general inflation assumption used in this report. Then applying the plan specific benefit payments (as determined from the June 30, 2025, valuation) to CalPERS' bifurcated return expectations, we determined the single equivalent long-term rate of return to be 6.2%. The District is less optimistic about future expected returns and approved 6.0% as the expected return on assets.

Accounting Information
(Continued)

Deferred Resources and Expected Future Recognition

The exhibit below shows deferred resources used in the current fiscal year. The plan's Expected Average Remaining Service Life ("EARSL") is 5.47 years. This period is used to recognize any non-investment related deferred resources established as of the measurement date. Investment related deferred resources are always recognized over five years. Details of deferred resources used in the current fiscal year are presented in the Schedule of Deferred Resources.

Kentfield FPD	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of Assumptions	$ 135,730	$ 312,362
Differences Between Expected and Actual Experience	753,344	80,431
Net Difference Between Projected and Actual Earnings on Investments	-	38,895
Deferred Contributions	513,124	-
Total	$ 1,402,198	$ 431,688

The District will recognize Deferred Contributions in the next fiscal year. The exhibit below shows future recognition of all other deferred resources.

For the Fiscal Year Ending June 30	Recognized Net Deferred Outflows (Inflows) of Resources
2027	$ 249,148
2028	94,855
2029	38,322
2030	52,165
2031	22,896
Thereafter	-

Accounting Information
(Continued)

Sensitivity of Liabilities

The discount rate used for accounting purposes for the fiscal year ending June 30, 2026, is 6.0%. Future healthcare cost increases (i.e., healthcare trend rate) were assumed to start with a 6.5% increase effective January 1, 2027, and grade down to 3.9% for years 2075 and later. The impact of a 1% increase or decrease in these assumptions is shown in the chart below.

Sensitivity to:			
Change in Discount Rate	Current - 1% 5.00%	Current 6.00%	Current + 1% 7.00%
Total OPEB Liability	8,166,702	7,223,539	6,443,037
Increase (Decrease)	943,163		(780,502)
% Increase (Decrease)	13.1%		-10.8%
Net OPEB Liability (Asset)	2,562,168	1,619,005	838,503
Increase (Decrease)	943,163		(780,502)
% Increase (Decrease)	58.3%		-48.2%
Change in Healthcare Cost Trend Rate	Current Trend - 1%	Current Trend	Current Trend + 1%
Total OPEB Liability	6,335,596	7,223,539	8,322,436
Increase (Decrease)	(887,943)		1,098,897
% Increase (Decrease)	-12.3%		15.2%
Net OPEB Liability (Asset)	731,062	1,619,005	2,717,902
Increase (Decrease)	(887,943)		1,098,897
% Increase (Decrease)	-54.8%		67.9%

Accounting Information
(Continued)

Schedule of Changes in the Net OPEB Liability

Fiscal Year Ending	2026	2025	2024	2023	2022	2021	2020	2019	2018
Total OPEB Liability									
Service Cost	$ 273,344	$ 273,941	$ 246,759	$ 204,152	$ 242,343	$ 235,284	$ 203,194	$ 184,205	$ 181,363
Interest Cost	401,110	338,499	315,736	307,112	300,937	279,934	295,122	277,065	260,866
Cost of Plan Changes	-	-	-	-	-	-	-	-	-
Differences between expected and actual experience	387,582	593,150	88,916	-	(145,362)	-	(674,783)	-	(393,980)
Changes of assumptions	(121,091)	(280,129)	(56,600)	472,963	58,337	-	50,053	156,157	317,659
Benefit payments	(258,442)	(203,227)	(235,008)	(239,414)	(188,377)	(214,868)	(199,934)	(155,559)	(100,539)
Change in total OPEB liability	682,503	722,234	359,803	744,813	267,878	300,350	(326,348)	461,868	265,369
Total OPEB liability - beginning	6,541,036	5,818,802	5,458,999	4,714,186	4,446,308	4,145,958	4,472,306	4,010,438	3,745,069
Total OPEB liability - ending	$ 7,223,539	$ 6,541,036	$ 5,818,802	$ 5,458,999	$ 4,714,186	$ 4,446,308	$ 4,145,958	$ 4,472,306	$ 4,010,438
Fiduciary Net Position									
Contributions - employer	$ 414,545	$ 353,167	$ 377,808	$ 375,414	$ 524,377	$ 573,868	$ 555,934	$ 500,559	$ 375,539
Net investment income	526,064	368,649	151,236	(588,835)	714,233	182,800	192,378	125,053	121,132
Benefit payments	(258,442)	(203,227)	(235,008)	(239,414)	(188,377)	(214,868)	(199,934)	(155,559)	(100,539)
Administrative expenses	(1,553)	(1,440)	(1,196)	(1,169)	1,330	(1,544)	(556)	(1,106)	-
Other expenses	-	-	-	-	-	-	-	(2,597)	-
Change in fiduciary net position	680,614	517,149	292,840	(454,004)	1,051,563	540,256	547,822	466,350	396,132
Fiduciary net position - beginning	4,923,920	4,406,771	4,113,931	4,567,935	3,516,372	2,976,116	2,428,294	1,961,944	1,565,812
Fiduciary net position - ending	$ 5,604,534	$ 4,923,920	$ 4,406,771	$ 4,113,931	$ 4,567,935	$ 3,516,372	$ 2,976,116	$ 2,428,294	$ 1,961,944
Net OPEB liability - ending	$ 1,619,005	$ 1,617,116	$ 1,412,031	$ 1,345,068	$ 146,251	$ 929,936	$ 1,169,842	$ 2,044,012	$ 2,048,494
Covered-employee payroll	$ 2,877,191	$ 2,767,691	$ 2,846,986	$ 2,763,960	$ 1,994,952	$ 1,979,856	$ 1,917,536	$ 1,821,232	$ 1,721,047
Net OPEB liability as a percentage of covered-employee payroll	56.27%	58.43%	49.60%	48.66%	7.33%	46.97%	61.01%	112.23%	119.03%

Accounting Information – Schedule of Changes in the Net OPEB Liability
(Concluded)

Fiscal Year Ending	2026	2025	2024	2023	2022	2021	2020	2019	2018
Measurement date	6/30/2025	6/30/2024	6/30/2023	6/30/2022	6/30/2021	6/30/2020	6/30/2019	6/30/2018	6/30/2017
Valuation date	6/30/2025	6/30/2023	6/30/2023	6/30/2021	6/30/2021	6/30/2019	6/30/2019	7/1/2017	7/1/2017
Discount rate	6.00%	6.00%	5.65%	5.65%	6.40%	6.55%	6.55%	6.45%	6.73%
Investment rate of return	6.00%	6.00%	5.65%	5.65%	6.40%	6.55%	6.55%	6.45%	6.73%
Inflation	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.75%	2.75%
Salary increases	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.25%	3.25%
Healthcare cost trend rates	6.5% in 2027 3.9% by 2075	6% in 2026 3.9% by 2075	6.5% in 2025 3.9% by 2075	5.7% in 2022 4% by 2076	5.7% in 2022 4% by 2076	5.4% in 2021 4% by 2076	5.4% in 2021 4% by 2076	8% in 2018 5% by 2024	8% in 2018 5% by 2024
Retirement age	50 to 75	50 to 75	50 to 75	50 to 75	50 to 75	50 to 75	50 to 75	50 to 75	50 to 75
Mortality	CalPERS 2025	CalPERS 2021	CalPERS 2021	CalPERS 2017	CalPERS 2017	CalPERS 2017	CalPERS 2017	CalPERS 2014	CalPERS 2014
Mortality Improvement	MacLeod Watts 2022	MacLeod Watts 2022	MacLeod Watts 2022	MacLeod Watts 2020	MacLeod Watts 2020	MacLeod Watts 2018	MacLeod Watts 2018	MacLeod Watts 2017	MacLeod Watts 2017

Accounting Information
(Continued)

Schedule of Contributions

The chart below shows the Actuarially Determined Contribution (ADC), the District's contribution, and the excess or shortfall.

Fiscal Year Ending	2026	2025	2024	2023	2022	2021	2020	2019	2018
Actuarially Determined Contribution (ADC)	$ 426,482	$ 414,689	$ 223,574	$ 232,026	$ 326,821	$ 335,922	$ 357,689	$ 356,323	$ 345,459
Contributions in relation to the ADC	513,124	414,545	353,167	377,808	375,414	524,377	573,868	555,934	500,559
Contribution deficiency (excess)	$ (86,642)	$ 144	$ (129,593)	$ (145,782)	$ (48,593)	$ (188,455)	$ (216,179)	$ (199,611)	$ (155,100)
Covered-employee payroll	$ 2,867,617	$ 2,877,191	$ 2,767,691	$ 2,846,986	$ 2,763,960	$ 1,994,952	$ 1,979,856	$ 1,917,536	$ 1,821,232
Contributions as a percentage of covered-employee payroll	17.89%	14.41%	12.76%	13.27%	13.58%	26.29%	28.99%	28.99%	27.48%

Used in Development of the ADC for the Fiscal Year Ending	2026	2025	2024	2023	2022	2021	2020	2019	2018
Valuation Date	6/30/2023	6/30/2023	6/30/2021	6/30/2021	6/30/2019	6/30/2019	7/1/2017	7/1/2015	7/1/2015
Discount rate/Trust return	6.00%	6.00%	6.30%	6.30%	6.45%	6.45%	6.73%	6.73%	6.73%
Inflation	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.75%	2.75%	2.75%
Salary increases	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.25%	3.25%	3.25%
Healthcare cost trend rates	6.5% in 2025 3.9% by 2075	6.5% in 2025 3.9% by 2075	5.7% in 2022 4% by 2076	5.7% in 2022 4% by 2076	5.7% in 2022 4% by 2076	5.7% in 2022 4% by 2076	8% in 2018 5% by 2024	7.5% in 2017 4.5% by 2023	7.5% in 2017 4.5% by 2023
Retirement age	50 to 75	50 to 75	50 to 75	50 to 75	50 to 75	50 to 75	50 to 75	50 to 75	50 to 75
Mortality	CalPERS 2021	CalPERS 2021	CalPERS 2017	CalPERS 2017	CalPERS 2017	CalPERS 2017	CalPERS 2014	CalPERS 2014	CalPERS 2014
Mortality Improvement	MacLeod Watts 2022	MacLeod Watts 2022	MacLeod Watts 2020	MacLeod Watts 2020	MacLeod Watts 2018	MacLeod Watts 2018	MacLeod Watts 2017	MacLeod Watts 2014	MacLeod Watts 2014
Amortization method	Level % Pay	Level % Pay	Level % Pay	Level % Pay	Level % Pay	Level % Pay	Level % Pay	Level % Pay	Level % Pay
Amortization period	14 Years	15 Years	16 Years	17 Years	18 Years	19 Years	20 Years	21 Years	22 Years
Actuarial cost method	Entry Age Normal	Entry Age Normal	Entry Age Normal	Entry Age Normal	Entry Age Normal	Entry Age Normal	Entry Age Normal	Entry Age Normal	Entry Age Normal
Asset valuation method	Market Value	Market Value	Market Value	Market Value	Market Value	Market Value	Market Value	Market Value	Market Value

Accounting Information
(Continued)

Progress in Plan Funding

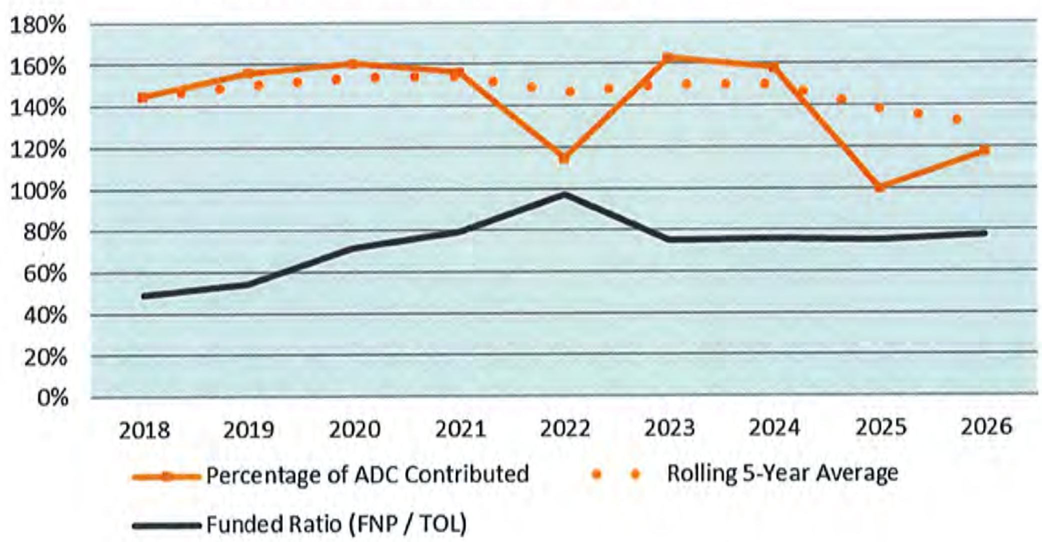
The District's contribution history and progress in funding is shown below. This chart itself is not a required disclosure but may assist the District in monitoring plan funding. The measures shown include:

- *Contribution Percentage*: Annual percentage of Actuarially Determined Contributions contributed by the District.
- *Average Contribution Ratio*: The rolling 5-year average of the Contribution Percentage above. Paragraph 38 of GASB 75 states that the most recent 5-year history of contributions should be considered when developing the liability discount rate in partially funded plans.
- *Funded ratio*: The ratio of plan assets (Fiduciary Net Position) to the Total OPEB Liability is a standard measure of plan funded status at a point in time. See Funded Status in the Glossary.

	Contribution History				GASB 75 Funded Status History			
Fiscal Year Ending	Actuarially Determined Contribution (ADC)	Contribution	Percentage of ADC Contributed	Rolling 5-Year Average	Total OPEB Liability (TOL)	Fiduciary Net Position (FNP)	Net OPEB Liability (Asset)	Funded Ratio (FNP / TOL)
2018	345,459	500,559	145%	145%	4,010,438	1,961,944	2,048,494	49%
2019	356,323	555,934	156%	150%	4,472,306	2,428,294	2,044,012	54%
2020	357,689	573,868	160%	154%	4,145,958	2,976,116	1,169,842	72%
2021	335,922	524,377	156%	154%	4,446,308	3,516,372	929,936	79%
2022	326,821	375,414	115%	146%	4,714,186	4,567,935	146,251	97%
2023	232,026	377,808	163%	150%	5,458,999	4,113,931	1,345,068	75%
2024	223,574	353,167	158%	150%	5,818,802	4,406,771	1,412,031	76%
2025	414,689	414,545	100%	138%	6,541,036	4,923,920	1,617,116	75%
2026	426,482	513,124	120%	131%	7,223,539	5,604,534	1,619,005	78%

Note: Rolling average based on latest 5 years, or maximum number available if less.

The relevant ratios shown above are provided in the chart below.



Accounting Information
(Continued)

Detail of Changes to Net Position

The chart below details changes to all components of Net Position.

Kentfield FPD	Total OPEB Liability (a)	Fiduciary Net Position (b)	Net OPEB Liability (c) = (a) - (b)	(d) Deferred Outflows:				(e) Deferred Inflows:			Impact on Statement of Net Position (f) = (c) - (d) + (e)
				Assumption Changes	Plan Experience	Investment Experience	Deferred Contributions	Assumption Changes	Plan Experience	Investment Experience	
Balance at Fiscal Year Ending 6/30/2025 *Measurement Date 6/30/2024*	$ 6,541,036	$ 4,923,920	$ 1,617,116	$ 239,641	$ 551,832	$ 405,321	$ 414,545	$ 270,288	$ 193,725	$ 186,948	$ 656,738
Changes During the Period:											
Service Cost	273,344		273,344								273,344
Interest Cost	401,110		401,110								401,110
Expected Investment Income		300,072	(300,072)								(300,072)
Kentfield FPD Contributions		414,545	(414,545)								(414,545)
Cost of Plan Changes	-		-								-
Administrative Expenses		(1,553)	1,553								1,553
Other Expenses		-	-								-
Benefit Payments	(258,442)	(258,442)	-								-
Assumption Changes	(121,091)		(121,091)					121,091			-
Plan Experience	387,582		387,582		387,582						-
Investment Experience		225,992	(225,992)							225,992	-
Recognized Deferred Resources				(103,911)	(186,070)	(194,139)	(414,545)	(79,017)	(113,294)	(162,863)	543,491
Contributions After Measurement Date							513,124				(513,124)
Net Changes in Fiscal Year 2025-2026	682,503	680,614	1,889	(103,911)	201,512	(194,139)	98,579	42,074	(113,294)	63,129	(8,243)
Balance at Fiscal Year Ending 6/30/2026 *Measurement Date 6/30/2025*	$ 7,223,539	$ 5,604,534	$ 1,619,005	$ 135,730	$ 753,344	$ 211,182	$ 513,124	$ 312,362	$ 80,431	$ 250,077	$ 648,495

Accounting Information
(Continued)

Schedule of Deferred Resources

A listing of all deferred resource bases used to develop the Net Position and Pension Expense is shown below. Deferred Contributions are not shown.

Deferred Outflow or (Inflow)						Scheduled Recognition in Expense						
Source	Date Created	Initial Amount	Period (Yrs)	Annual Recognition	Balance as of Jun 30, 2025	2024-25 (FYE 2026)	2025-26 (FYE 2027)	2026-27 (FYE 2028)	2027-28 (FYE 2029)	2028-29 (FYE 2030)	2029-30 (FYE 2031)	Thereafter
Assumption Changes	6/30/2019	50,053	7.79	6,425	5,078	6,425	5,078	-	-	-	-	-
	6/30/2021	58,337	5.45	10,704	4,817	10,704	4,817	-	-	-	-	-
	6/30/2022	472,963	5.45	86,782	125,835	86,782	86,782	39,053	-	-	-	-
	6/30/2023	(56,600)	5.92	(9,561)	(27,917)	(9,561)	(9,561)	(9,561)	(8,795)	-	-	-
	6/30/2024	(280,129)	5.92	(47,319)	(185,491)	(47,319)	(47,319)	(47,319)	(47,319)	(43,534)	-	-
	6/30/2025	(121,091)	5.47	(22,137)	(98,954)	(22,137)	(22,137)	(22,137)	(22,137)	(22,137)	(10,406)	-
Investment Earnings	6/30/2021	(472,863)	5.00	(94,573)	-	(94,571)	-	-	-	-	-	-
	6/30/2022	885,497	5.00	177,099	177,101	177,099	177,101	-	-	-	-	-
	6/30/2023	85,201	5.00	17,040	34,081	17,040	17,040	17,041	-	-	-	-
	6/30/2024	(115,471)	5.00	(23,094)	(69,283)	(23,094)	(23,094)	(23,094)	(23,095)	-	-	-
	6/30/2025	(225,992)	5.00	(45,198)	(180,794)	(45,198)	(45,198)	(45,198)	(45,198)	(45,200)	-	-
Plan Experience	6/30/2019	(674,783)	7.79	(86,622)	(68,429)	(86,622)	(68,429)	-	-	-	-	-
	6/30/2021	(145,362)	5.45	(26,672)	(12,002)	(26,672)	(12,002)	-	-	-	-	-
	6/30/2023	88,916	5.92	15,020	43,856	15,020	15,020	15,020	13,816	-	-	-
	6/30/2024	593,150	5.92	100,194	392,762	100,194	100,194	100,194	100,194	92,180	-	-
	6/30/2025	387,582	5.47	70,856	316,726	70,856	70,856	70,856	70,856	70,856	33,302	-

Accounting Information

(Continued)

Contributions to the Plan

District contributions to the Plan occur as benefits are paid to or on behalf of retirees and/or as contributions are made to the OPEB trust. Benefit payments may occur in the form of direct payments for retiree benefits ("explicit subsidies") and/or indirect payments to retirees in the form of indirect payments to retirees for claims costs not expected to be fully supported by retiree premiums ("Implicit subsidies"). Note that the implicit subsidy contribution does not represent cash payments to retirees, but rather the reclassification of a portion of active healthcare expense to be recognized as a retiree healthcare cost. For more details, see the Implicit Subsidy definition in the Glossary.

District contributions during the measurement period are shown below.

For the Measurement Period, Jul 1, 2024 through Jun 30, 2025	Kentfield FPD
Kentfield FPD	
(a) Contribution To CERBT	$ 156,103
(b) Benefits Paid Directly To or On Behalf of Retirees	223,236
(c) Implicit Subsidy Payment	35,206
CERBT	
(d) Benefits Paid Directly To or On Behalf of Retirees	-
(e) Reimbursements to Kentfield FPD	-
Total Benefits Paid During the MP, (b)+(c)+(d)	258,442
Kentfield FPD Contribution During the MP, (a)+(b)+(c)-(e)	414,545

District contributions during the fiscal year are shown below.

For the Fiscal Year, Jul 1, 2025 through Jun 30, 2026	Kentfield FPD
Kentfield FPD	
(f) Contribution To CERBT	$ 185,951
(g) Benefits Paid Directly To or On Behalf of Retirees	281,270
(h) Implicit Subsidy Payment	45,903
CERBT	
(i) Benefits Paid Directly To or On Behalf of Retirees	-
(j) Reimbursements to Kentfield FPD	-
Total Benefits Paid During the Current FY, (g)+(h)+(i)	327,173
Kentfield FPD Contribution During the Current FY, (f)+(g)+(h)-(j)	513,124

Accounting Information
(Continued)

Projected Benefit Payments

The following is a 15-year projection of other post-employment benefits to be paid on behalf of current retirees and current employees expected to retire from the District. Expected annual benefits have been projected based on the actuarial assumptions outlined in Actuarial Methods and Assumptions.

These projections do not include any benefits expected to be paid on behalf of current active employees *prior to* retirement, nor do they include any benefits for potential *future employees* (i.e., those who might be hired in future years).

Fiscal Year Ending June 30	Explicit Subsidy			Implicit Subsidy			Total
	Current Retirees	Future Retirees	Total	Current Retirees	Future Retirees	Total	
2026	$281,270	$ -	$281,270	$ 45,903	$ -	$ 45,903	$ 327,173
2027	263,368	18,737	282,105	76,244	1,346	77,590	359,695
2028	269,290	35,414	304,704	79,106	4,290	83,396	388,100
2029	278,889	62,384	341,273	91,884	9,635	101,519	442,792
2030	256,182	87,780	343,962	43,085	17,473	60,558	404,520
2031	252,140	112,431	364,571	39,587	27,099	66,686	431,257
2032	246,225	137,196	383,421	34,553	38,885	73,438	456,859
2033	238,531	163,321	401,852	26,346	52,929	79,275	481,127
2034	241,834	193,857	435,691	29,616	70,908	100,524	536,215
2035	225,749	224,231	449,980	-	91,252	91,252	541,232
2036	226,654	257,551	484,205	-	115,711	115,711	599,916
2037	227,042	291,582	518,624	-	144,560	144,560	663,184
2038	226,839	315,771	542,610	-	159,720	159,720	702,330
2039	225,999	337,739	563,738	-	174,768	174,768	738,506
2040	224,506	342,725	567,231	-	169,752	169,752	736,983

The amounts shown in the explicit subsidy columns reflect the expected payment by the District toward retiree benefits in each of the years shown. The amounts shown in the implicit subsidy columns reflect the estimated excess of retiree medical and prescription drug claims over the premiums expected to be charged during the year for retirees' coverage. These amounts are also shown separately and in total for those currently retired on the valuation date and for those expected to retire in the future.

Accounting Information
(Concluded)

Sample Journal Entries

OPEB Accounts at Beginning of Fiscal Year	*By Source* Debit	*By Source* Credit	*Sources Combined* Debit	*Sources Combined* Credit
Net OPEB Liability		1,617,116		1,617,116
Deferred Outflow:				
Assumption Changes	239,641			
Plan Experience	551,832			
Investment Experience	405,321			
Contribution Subsequent to MD	414,545			
Deferred Outflows			1,611,339	
Deferred Inflow:				
Assumption Changes		270,288		
Plan Experience		193,725		
Investment Experience		186,948		
Deferred Inflows				650,961

Record Benefits Paid to Retirees	Debit	Credit
Net OPEB Liability	281,270	
Cash		281,270

Record Contributions to the Trust	Debit	Credit
Net OPEB Liability	185,951	
Cash		185,951

Record Implicit Subsidy Payment	Debit	Credit
Net OPEB Liability	45,903	
Premium Expense		45,903

Record End of Year Updates to OPEB Accounts	*By Source* Debit	*By Source* Credit	*Sources Combined* Debit	*Sources Combined* Credit
Net OPEB Liability		515,013		515,013
Deferred Outflow:				
Assumption Changes		103,911		
Plan Experience	201,512			
Investment Experience		194,139		
Contribution Subsequent to MD	98,579			
Deferred Outflows			2,041	
Deferred Inflow:				
Assumption Changes		42,074		
Plan Experience	113,294			
Investment Experience		63,129		
Deferred Inflows			8,091	
OPEB Expense	504,881		504,881	

D. Funding Information

The employer's OPEB funding policy and level of contributions to an irrevocable OPEB trust directly affects the discount rate which is used to calculate the OPEB liability to be reported in the employer's financial statements. Prefunding (setting aside funds to accumulate in an irrevocable OPEB trust) has certain advantages, one of which is the ability to (potentially) use a higher discount rate in the determination of liabilities for GASB 75 reporting purposes. Prefunding also improves the security of benefits for current and potential future recipients and contributes to intergenerational taxpayer equity by better matching the cost of the benefits to the service years in which they are "earned" and which correspond to years in which taxpayers benefit from those services.

Paying Down the UAAL

Once an employer decides to prefund, a decision must be made about how to pay for benefits related to accumulated prior service that have not yet been funded (the Unfunded Actuarial Accrued Liability, or UAAL). This is most often, though not always, handled through structured amortization payments. The period and method chosen for amortizing this unfunded liability can significantly affect the Actuarially Determined Contribution (ADC) or other basis selected for funding the OPEB program.

Much like paying off a mortgage, when the Actuarial Accrued Liability (AAL) exceeds plan assets, choosing a longer amortization period to pay off the UAAL means smaller payments, but the payments will be required for more years; plan investments will have less time to work toward helping reduce required contribution levels. When the plan is in a surplus position, the reverse is true, and a longer amortization period is usually preferable.

There are several ways the amortization payment can be determined. The most common methods are calculating the amortization payment as a level dollar amount or as a level percentage of payroll. The employer might also choose to apply a shorter period when the UAAL is positive, i.e., when trust assets are lower than the AAL, but opt for a longer period or to exclude amortization of a negative UAAL, when assets exceed the AAL. The entire UAAL may be amortized as one single component or may be broken into multiple components reflecting the timing and source of each change, such as those arising from assumption changes, benefit changes and/or liability or investment experience.

The amortization period(s) should not exceed the number of years which would allow current trust assets plus future contributions and earnings to be sufficient to pay all future benefits and trust expenses each year. Prefunding OPEB is optional and contributions at any level are permitted. However, if trust sufficiency is not expected, a discount rate other than the assumed trust return will likely be required for accounting purposes.

Funding and Prefunding the Implicit Subsidy

An implicit subsidy liability is created when retiree medical claims are expected to exceed the premiums charged for retiree coverage. Recognition of the estimated implicit subsidy each year is handled by an accounting entry, reducing the amount paid for active employees and shifting that amount to be treated as a retiree healthcare expense/contribution (see Sample Journal Entries). The implicit subsidy is a true benefit to the retiree but can be difficult to see when medical premiums are set as a flat rate for both actives and pre-Medicare retirees.

Funding Information
(Continued)

This might lead some employers to believe the benefit is not real or is merely an accounting construct, and thus to forgo prefunding of retiree implicit benefits.

Consider what would happen if the retiree premiums were based only on expected retiree claims experience. Almost certainly, retiree premiums would increase while premiums for active employees would go down if the active premiums no longer had to help support the higher retiree claims. *Who would pay the increases in retiree premiums*? Current plan documents and bargaining agreements would have to be consulted. Depending on circumstances, the increase in retiree premiums might remain the responsibility of the employer, pass entirely to the retirees, or some blending of the two. The answer would determine whether separate retiree-only premium rates would result in a higher or lower employer OPEB liability. In the current premium structure, with blended active and pre-Medicare retiree premiums, the employer is clearly, though indirectly, paying the implicit retiree cost.

The prefunding decision is complex. OPEB materiality, budgetary concerns, desire to use the full trust rate in developing the liability for GASB 75, and other factors must be weighed by each employer. Since prefunding OPEB benefits is not required, each employer's OPEB prefunding strategy will depend on how they balance these competing perspectives.

Development of the Actuarially Determined Contributions

The District has approved development of ADCs based on the following two components, which are then adjusted with interest to each fiscal year end:

- The amounts attributed to service performed in the current fiscal year (the normal cost) and
- Amortization of the unfunded actuarial accrued liability (UAAL) over a 30-year period. Amortization payments are determined on a level percent of pay basis; 14 years remain for the fiscal year ending June 30, 2026.

Actuarially Determined Contributions, developed as described above for the District's fiscal years ending 2026, 2027, and 2028 are shown the exhibit on the next page. Contributions credited toward meeting the ADC will be comprised of:

1) direct payments to insurers toward retiree premiums, to the extent not reimbursed to the District by the trust; plus
2) each year's implicit subsidy payment, to the extent not reimbursed to the District by the trust; and
3) contributions to the OPEB trust.

ADCs determined on this basis should provide for trust sufficiency, based on the current plan provisions and census data, provided all assumptions are exactly realized and if the District contributes 100% or more of the ADC each year. When an agency commits to funding the trust at or above the ADC, the expected long-term trust return may be used as the discount rate in determining the plan liability for accounting purposes. Trust sufficiency cannot be guaranteed to a certainty, however, because of the non-trivial risk that the assumptions used to project future benefit liabilities may not be realized.

Funding Information

(Continued)

We developed the Actuarially Determined Contributions (ADCs) for fiscal years ending June 30, 2027, and June 30, 2028, from the results of this valuation. The ADC for fiscal year end June 30, 2026, was developed from the prior valuation and is included for reference.

Valuation date	6/30/2023	6/30/2025	
Discount rate	5.65%	6.00%	
Number of Covered Employees			
Actives	20	19	
Retirees	16	17	
Total Participants	36	36	
For fiscal year ending	6/30/2026	6/30/2027	6/30/2028
Actuarial Present Value of Projected Benefits	$ 9,375,451	$ 10,284,543	$ 10,531,130
Actuarial Accrued Liability (AAL)			
Actives	4,122,815	3,896,225	4,426,413
Retirees	2,459,358	3,702,565	3,554,233
Total AAL	6,582,173	7,598,790	7,980,646
Market Value of Assets	5,233,319	6,132,336	6,580,569
Unfunded AAL (UAAL)	1,348,854	1,466,454	1,400,077
UAAL Amortization method	Level % of Pay	Level % of Pay	Level % of Pay
Remaining amortization period (years)	14	13	12
Amortization Factor	11.9314	11.0061	10.2976
Actuarially Determined Contribution (ADC)			
Normal Cost	$ 290,625	$ 279,636	$ 288,025
Amortization of UAAL	113,050	133,240	135,962
Interest to fiscal year end	22,807	24,773	25,439
Total ADC	**426,482**	**437,649**	**449,426**

1 Implicit subsidy contribution	$ 45,903	$ 77,590	$ 83,396
Additional payments needed to meet ADC	380,579	360,059	366,030

2 *Estimated District paid premiums for retirees*	$ 281,270	$ 282,105	$ 304,704
3 *Estimated District contribution to OPEB trust*	185,951	77,954	61,326
Total Expected District Contributions (1+2+3)	**$ 513,124**	**$ 437,649**	**$ 449,426**

Expected shortfall (excess) relative to the ADC	**$ (86,642)**	**$ -**	**$ -**

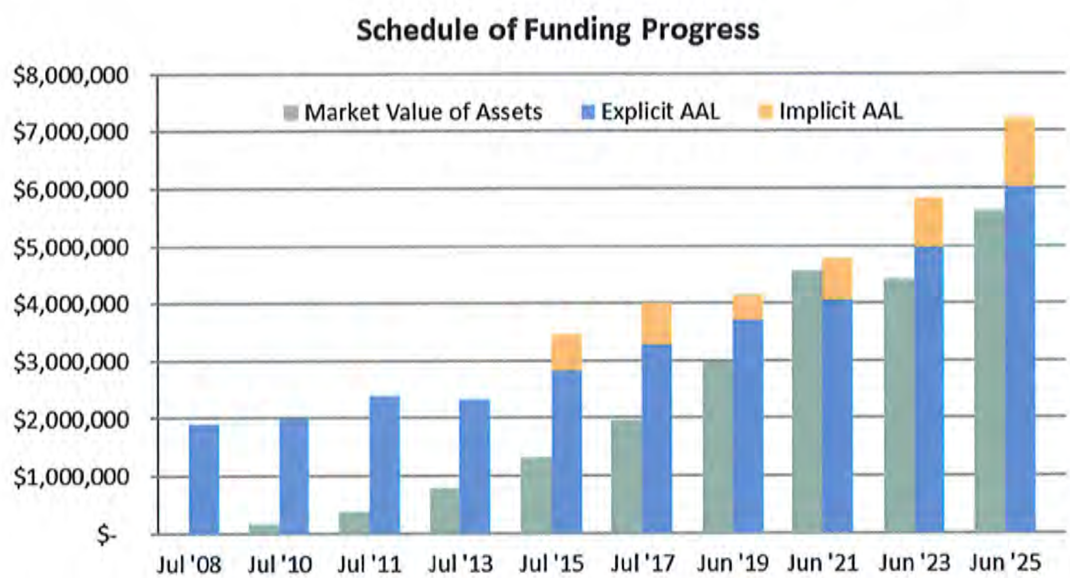
As described on the prior page, OPEB funding consists of 3 different sources. Items 1-3 in the chart above estimates how these 3 contribution sources would apply toward satisfying the ADC for each of these years.

Funding Information
(Concluded)

The charts below provide key measures of the progress in plan funding.

Schedule of Funding Progress

Actuarial Valuation Date	Market Value of Assets (a)	Actuarial Accrued Liability (b)	Unfunded Actuarial Accrued Liability (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)	Discount Rate
7/1/2008	$ -	$ 1,904,321	$ 1,904,321	0.0%	$ 1,158,833	164.3%	7.75%
7/1/2010	$ 169,093	$ 1,984,568	$ 1,815,475	8.5%	$ 1,293,127	140.4%	7.75%
7/1/2011	$ 387,297	$ 2,392,071	$ 2,004,774	16.2%	$ 1,280,984	156.5%	7.06%
7/1/2013	$ 789,594	$ 2,329,746	$ 1,540,152	33.9%	$ 1,298,131	118.6%	7.06%
7/1/2015	$ 1,319,299	$ 3,465,711	$ 2,146,412	38.1%	$ 1,418,642	151.3%	6.73%
7/1/2017	$ 1,961,944	$ 4,010,438	$ 2,048,494	48.9%	$ 1,721,047	119.0%	6.73%
6/30/2019	$ 2,976,116	$ 4,145,958	$ 1,169,842	71.8%	$ 1,917,536	61.0%	6.55%
6/30/2021	$ 4,567,935	$ 4,769,990	$ 202,055	95.8%	$ 1,994,952	10.1%	6.30%
6/30/2023	$ 4,406,771	$ 5,818,801	$ 1,412,030	75.7%	$ 2,846,986	49.6%	5.65%
6/30/2025	$ 5,604,534	$ 7,223,539	$ 1,619,005	77.6%	$ 2,877,191	56.3%	6.00%



E. Summary of Participant Data

The data provided by the District for use in this valuation is summarized below. We reviewed and updated the data as needed and found it reasonably accurate and consistent for the purpose of the current valuation. The review does not constitute an audit and, therefore, we relied on the District for its completeness and accuracy.

Active employees: The District reported 20 active members for the June 30, 2025, valuation. Of these, 19 were enrolled in the medical program and 1 employee was waiving coverage. The exhibit below summarizes the distribution of reported employees by age and service.

Distribution of Benefits-Eligible Active Employees								
	Years of Service							
Current Age	Under 1	1 to 4	5 to 9	10 to 14	15 to 19	20 & Up	Total	Percent
Under 25	1						1	5%
25 to 29							0	0%
30 to 34			1				1	5%
35 to 39		1	1	1			3	16%
40 to 44			1	1			2	11%
45 to 49			2		1		3	16%
50 to 54			1			3	4	21%
55 to 59							0	0%
60 to 64							0	0%
65 to 69							0	0%
70 & Up			1		3	1	5	26%
Total	1	1	7	2	4	4	**19**	**100%**
Percent	5%	5%	37%	11%	21%	21%	**100%**	

Valuation	June 2023	June 2025
Average Attained Age for Actives	51.0	52.5
Average Years of Service	13.2	13.3

Retirees: The District reported 14 retirees and 2 surviving spouses receiving benefits on the valuation date. Their ages are summarized in the chart below.

Retirees by Age				
Current Age	Misc	Fire	Total	Percent
Below 50			0	0%
50 to 54			0	0%
55 to 59		1	1	6%
60 to 64		3	3	18%
65 to 69	1	2	3	18%
70 to 74	1	3	4	24%
75 to 79		2	2	12%
80 & up	1	3	4	24%
Total	**3**	**14**	**17**	**100%**
Average Age:				
On 6/30/2025	75.7	71.7	72.4	
At retirement	66.1	54.6	56.6	

Summary of Participant Data

(Continued)

The chart below reconciles the number of actives and retirees included in the June 30, 2023, valuation with those included in the current June 30, 2025, valuation.

Reconciliation of District Plan Members Between Valuation Dates							
	Active			Receiving Benefits			
Status	Enrolled Employee	Waiving Employee	Board Members	Retired Employee	Retired Board	Surviving Spouses	Total
Number reported as of June 30, 2023	14	1	5	13	1	2	36
New employees		1					1
Separated employees		(1)					(1)
New retiree, elected coverage	(1)			1			0
New retiree, waiving coverage							0
Number reported as of June 30, 2025	**13**	**1**	**5**	**14**	**1**	**2**	**36**

The various categories of change between the counts reported for the prior valuation and the counts reported for the current valuation should be reviewed for consistency with District records.

Finally, GASB 75 requires the employer to report specific plan member counts. The chart below shows the required counts as of the June 30, 2025, valuation date.

Summary of Plan Member Counts	
Number of active plan members	19
Number of inactive plan members currently receiving benefits	17
Number of inactive plan members entitled to but not receiving benefits	0

F. Retiree Benefit Provisions

OPEB provided: The District reported the following OPEB: medical, dental, and vision plan coverage. Only retiree medical premiums are subsidized by the District, however.

Access to coverage: Medical coverage is currently provided through CalPERS as permitted under the Public Employees' Medical and Hospital Care Act (PEMHCA). This coverage requires the employee to satisfy the requirements for retirement under CalPERS: either (a) attainment of age 50 (age 52, if a miscellaneous PEPRA employee) with 5 years of State or public agency service or (b) an approved disability retirement.

The employee must begin his or her retirement (pension) benefit within 120 days of terminating employment with the District to be eligible to continue medical coverage through the District and be entitled to the employer subsidy described below. If an eligible employee is not already enrolled in the medical plan, he or she may enroll within 60 days of retirement or during any future open enrollment period. Coverage may be continued at the retiree's option for his or her lifetime. A surviving spouse and other eligible dependents may also continue coverage and receive benefits.

Benefits provided: The District currently pays 100% of the monthly medical premium for ***active employees***, their spouses and other eligible dependents up to the PERS Platinum Basic premium rates (i.e., the pre-Medicare premium rates) for Region 1. The maximum amounts paid by the District are determined for the coverage level selected (i.e., single, two party or family).

The District's contribution toward medical coverage for its ***retired employees*** is defined on an "unequal contribution" basis which uses this formula:

- The contribution the employer makes toward active employee medical benefits *multiplied by*
- 5% *multiplied by*
- The number of prior years the employer has been contracted with PEMHCA

However, until benefits become equal to those for active employees, the maximum increase per calendar year in the District's subsidy on behalf of each retiree (including dependents) is $100 per month.

Since the unequal PEMHCA resolution was adopted over 20 years ago, one might expect the District's payment toward retiree medical benefits to now be equal to that provided for active employees in the same plan at the same coverage levels. However, the $100 per month maximum increase (described above) causes the benefit for family coverage to remain below the benefits provided to active employees, until the retiree becomes eligible for Medicare and the premium rates decrease.

Board members: To be eligible for subsidized retiree medical benefits, members of the Board of Directors (who are not also retired employees) must serve at least two, four-year terms on the Board. For retired Board members completing this service, the District contributes 100% of employee only premiums, not to exceed the PERS Platinum Basic premium for employee only coverage.

Retiree Benefit Provisions
(Concluded)

Current medical premium rates: The 2026 CalPERS monthly medical plan rates in the Region 1 rate group are shown in the table below. If different rates apply where the member resides outside of this area, those rates are reflected in the valuation but not listed here. The additional CalPERS administration fee is assumed to be separately expensed each year and has not been projected as an OPEB liability in this valuation.

Region 1 2026 Health Plan Rates						
	Actives and Pre-Med Retirees			Medicare Eligible Retirees		
Plan	Ee Only	Ee & 1	Ee & 2+	Ee Only	Ee & 1	Ee & 2+
Blue Shield Access+ HMO & EPO	$ 1,301.95	$ 2,603.90	$ 3,385.07	$ 539.43	$ 1,078.86	$ 1,860.03
Kaiser*	1,168.86	2,337.72	3,039.04	426.31	852.62	1,553.94
PERS Platinum	1,670.14	3,340.28	4,342.36	665.50	1,331.00	2,333.08
UHC Alliance	1,290.06	2,580.12	3,354.16	481.29	962.58	1,736.62
Western Health Advantage HMO	969.58	1,939.16	2,520.91	*Not Available*		

**Medicare rates shown are for Kaiser Senior Advantage Summit*

Benefits excluded from this valuation: If dental and/or vision coverage is selected, the retiree must pay 100% of the premiums. Since no OPEB liability is expected with respect to dental or vision coverage for retirees, neither is considered in this valuation.

G. Actuarial Assumptions and Methods

The ultimate real cost of an employee benefit plan is the value of all benefits and other expenses of the plan over its lifetime. These payments depend only on the terms of the plan and the administrative arrangements adopted. Actuarial assumptions are used to estimate the cost of these benefits; the funding method spreads the expected costs on a level basis over the life of the plan.

Important Dates

Valuation Date	June 30, 2025
Fiscal Year End	June 30, 2026
GASB 75 Measurement Date	June 30, 2025 (last day of the prior fiscal year)

Valuation Methods

Funding Method	Entry Age Normal Cost, level percent of pay
Asset Valuation Method	Market value of assets
Participants Valued	Only current active employees and retired participants and covered dependents are valued. No future entrants are considered in this valuation.
Development of Age-related Medical Premiums	Actual premium rates for retirees and their spouses were adjusted to an age-related basis by applying medical claim cost factors developed from the data presented in the report, "Health Care Costs – From Birth to Death", sponsored by the Society of Actuaries. A description of the use of claims cost curves can be found in MacLeod Watts's Age Rating Methodology (see Appendices). Pre-Medicare retiree premiums are blended with premiums for active members. Medicare-eligible retirees are covered by plans which are rated solely on the experience of Medicare retirees with no subsidy by active employee premiums. Representative claim costs derived from the dataset provided by CalPERS are shown in the chart on the following page. Estimated age-based claims were applied (a) for all retirees not yet eligible for Medicare and (b) for Medicare retirees covered by Medicare Supplement plans.

Actuarial Assumptions and Methods

(Continued)

Expected Monthly Claims by Medical Plan for Selected Ages						
		Male				
		Non-Medicare Retirees				
Region	Medical Plan	50	53	56	59	62
Region 1	Blue Shield Access+ HMO & EPO	1,271	1,499	1,741	1,995	2,268
	Kaiser	1,058	1,248	1,449	1,661	1,888
	PERS Platinum	1,787	2,108	2,448	2,806	3,190
	UHC Alliance	1,244	1,466	1,703	1,952	2,219
	Western Health Advantage HMO	896	1,056	1,227	1,406	1,598
Out of State	Kaiser	1,394	1,644	1,909	2,188	2,488
	PERS Platinum	1,088	1,282	1,490	1,707	1,941
		Female				
		Non-Medicare Retirees				
Region	Medical Plan	50	53	56	59	62
Region 1	Blue Shield Access+ HMO & EPO	1,575	1,730	1,861	2,011	2,217
	Kaiser	1,311	1,440	1,550	1,675	1,846
	PERS Platinum	2,215	2,433	2,618	2,829	3,118
	UHC Alliance	1,541	1,693	1,821	1,968	2,170
	Western Health Advantage HMO	1,110	1,219	1,312	1,417	1,562
Out of State	Kaiser	1,727	1,897	2,042	2,206	2,432
	PERS Platinum	1,348	1,480	1,593	1,721	1,897

Expected Monthly Claims by Medical Plan for Selected Ages								
		Male						
		Medicare Retirees						
Region	Medical Plan	65	70	75	80	85	90	95
All Regions	PERS Platinum	566	634	689	722	712	680	675
		Female						
		Medicare Retirees						
Region	Medical Plan	65	70	75	80	85	90	95
All Regions	PERS Platinum	542	613	664	693	700	685	674

Actuarial Assumptions and Methods
(Continued)

Economic Assumptions

Long Term Return on Assets	*For accounting:* 6.0% as of June 30, 2025, and 6.0% as of June 30, 2024, net of plan investment-related expenses *For funding:* 6.0% as of June 30, 2025, and 5.65% as of June 30, 2024, net of plan investment and administrative expenses
Discount Rate	*For accounting*: 6.0% on June 30, 2025; 6.0% on June 30, 2024 *For funding*: 6.0% on June 30, 2025; 5.65% on June 30, 2024
General Inflation Rate	2.5% per year
Salary Increase	3.0% per year. Since benefits do not depend on salary, this is used to allocate the cost of benefits between service years and to determine the amortization payment component of the Actuarially Determined Contributions.
Healthcare Trend	Medical plan premiums and estimated claims costs by age are assumed to increase once each year. Increases over the prior year's levels are assumed to be effective on the dates shown in the chart below.

Effective January 1	Premium Increase	Effective January 1	Premium Increase
2026	Actual	2035	4.7%
2027	6.5%	2036-2044	4.6%
2028	6.3%	2045-2058	4.5%
2029	6.0%	2059-2066	4.4%
2030	5.8%	2067-2068	4.3%
2031	5.6%	2069-2070	4.2%
2032	5.3%	2071-2072	4.1%
2033	5.1%	2073-2074	4.0%
2034	4.9%	2075 & Later	3.9%

The healthcare trend shown above was developed using the Getzen Model 2025 published by the Society of Actuaries using the following settings: CPI 2.5%; Real GDP Growth 1.4%; Excess Medical Growth .9%; Expected Health Share of GDP in 2034 19%; Resistance Point 18%; Year after which medical growth is limited to growth in GDP 2075.

Actuarial Assumptions and Methods
(Continued)

Participant Election Assumptions

Unless otherwise noted, participant election assumptions in this section were selected based on the District's historical patterns, the plan's eligibility rules, and our experience with similar California public-sector OPEB plans.

Participation Rate	*Active employees:* 100% are assumed to continue their current plan election in retirement. If not currently covered, we assumed the employee would elect coverage in the Kaiser HMO Region 1 plan at or before retirement. *Active Board members*: Each board member's assumed participation is determined using information provided by the District. Currently one board member is assumed to enroll in coverage in retirement. *Retired participants*: Existing medical plan elections are assumed to be continued until the retiree's death.
Spouse Coverage	*Active employees:* 85% are assumed to be married and elect coverage for their spouse in retirement. Surviving spouses are assumed to retain coverage until their death. Husbands are assumed to be 3 years older than their wives. *Retired participants*: Existing elections for spouse coverage are assumed to continue until the spouse's death. Actual spouse ages are used; if unknown, husbands are assumed to be 3 years older than their wives. Spouse gender is assumed to be the opposite of the employee.
Dependent Coverage	*Active employees:* Given the structure of benefits provided by the District, no employees are assumed to cover any dependent children in retirement. *Retired participants* covering dependent children are assumed to end such coverage when the youngest currently covered dependent reaches age 26.
Medicare Eligibility	Absent contrary data, all individuals are assumed to become eligible to enroll in Medicare Part A and B coverage at age 65.

Actuarial Assumptions and Methods
(Continued)

Demographic Assumptions

Demographic actuarial assumptions used in this valuation are based on the 2025 experience study of the California Public Employees Retirement System using data from 2000 to 2023, except for a different basis used to project future mortality improvements. Rates for selected age and service are shown below and on the following pages. The representative mortality rates were the published CalPERS rates, projected as described below. Demographic assumptions based on the CalPERS experience study were selected because they reflect the actual experience of the population covered by this plan and therefore provide the most relevant and current representation of expected future experience for the District members.

Mortality Before Retirement
(before improvement applied)

CalPERS 2025 Experience Study Public Agency Miscellaneous Pre-Retirement Mortality		
Age	Male	Female
15	0.00018	0.00010
20	0.00039	0.00014
30	0.00044	0.00019
40	0.00075	0.00039
50	0.00134	0.00081
60	0.00287	0.00179
70	0.00594	0.00404
80	0.01515	0.01149

CalPERS 2025 Experience Study Public Agency Safety Combined Pre-Retirement Mortality		
Age	Male	Female
15	0.00018	0.00010
20	0.00042	0.00016
30	0.00047	0.00028
40	0.00061	0.00047
50	0.00102	0.00081
60	0.00246	0.00168
70	0.00673	0.00398
80	0.02247	0.01565

Mortality After Retirement
(before improvement applied)

CalPERS 2025 Experience Study Public Agency Healthy Retiree Mortality		
Age	Male	Female
40	0.00075	0.00039
50	0.00266	0.00197
60	0.00578	0.00458
70	0.01333	0.00989
80	0.04371	0.03401
90	0.14539	0.11086
100	0.36198	0.31582
110	1.00000	1.00000

CalPERS 2025 Experience Study Public Agency Miscellaneous Disabled Retiree Mortality		
Age	Male	Female
20	0.00411	0.00240
30	0.00482	0.00319
40	0.00807	0.00729
50	0.01701	0.01424
60	0.02708	0.01983
70	0.04001	0.02854
80	0.07936	0.06051
90	0.16608	0.14301

CalPERS 2025 Experience Study Public Agency Fire Disabled Retiree Mortality		
Age	Male	Female
20	0.00161	0.00066
30	0.00252	0.00148
40	0.00364	0.00287
50	0.00663	0.00513
60	0.01213	0.01046
70	0.02415	0.01961
80	0.06109	0.05236
90	0.16588	0.12695

Actuarial Assumptions and Methods
(Continued)

Mortality Improvement — MacLeod Watts Scale 2022 applied generationally from 2017 (see MacLeod Watts Mortality Projection Methodology appendix)

Termination Rates

Male Miscellaneous Employees: Sum of Vested & Refund Termination Rates CalPERS 2025 Experience Study						
Attained Age	Years of Service					
	0	5	10	20	25	30
25	0.1698	0.0825	0.0366	0.0000	0.0000	0.0000
30	0.1600	0.0793	0.0366	0.0000	0.0000	0.0000
35	0.1502	0.0723	0.0358	0.0147	0.0000	0.0000
40	0.1404	0.0653	0.0330	0.0147	0.0086	0.0000
45	0.1433	0.0557	0.0302	0.0147	0.0086	0.0054
50	0.1463	0.0523	0.0246	0.0115	0.0086	0.0054
55	0.1492	0.0507	0.0200	0.0083	0.0069	0.0054

Female Miscellaneous Employees: Sum of Vested & Refund Termination Rates CalPERS 2025 Experience Study						
Attained Age	Years of Service					
	0	5	10	20	25	30
25	0.1779	0.1000	0.0468	0.0000	0.0000	0.0000
30	0.1729	0.0972	0.0468	0.0000	0.0000	0.0000
35	0.1678	0.0868	0.0460	0.0183	0.0000	0.0000
40	0.1628	0.0763	0.0425	0.0183	0.0112	0.0000
45	0.1665	0.0704	0.0389	0.0183	0.0112	0.0060
50	0.1702	0.0683	0.0312	0.0138	0.0112	0.0060
55	0.1740	0.0629	0.0242	0.0092	0.0081	0.0060

Male Fire Employees: Sum of Vested & Refund Termination Rates CalPERS 2025 Experience Study						
Attained Age	Years of Service					
	0	5	10	20	25	30
25	0.1112	0.0177	0.0082	0.0000	0.0000	0.0000
30	0.1112	0.0177	0.0082	0.0000	0.0000	0.0000
35	0.1112	0.0177	0.0082	0.0035	0.0000	0.0000
40	0.1112	0.0177	0.0082	0.0035	0.0024	0.0000
45	0.1112	0.0177	0.0082	0.0035	0.0024	0.0012
50	0.1112	0.0177	0.0082	0.0035	0.0024	0.0012
55	0.1112	0.0087	0.0017	0.0000	0.0000	0.0000

Actuarial Assumptions and Methods
(Continued)

Female Fire Employees: Sum of Vested & Refund Termination Rates CalPERS 2025 Experience Study						
Attained	Years of Service					
Age	0	5	10	20	25	30
25	0.1430	0.0439	0.0164	0.0000	0.0000	0.0000
30	0.1430	0.0439	0.0164	0.0000	0.0000	0.0000
35	0.1430	0.0439	0.0164	0.0088	0.0000	0.0000
40	0.1430	0.0439	0.0164	0.0088	0.0061	0.0000
45	0.1430	0.0439	0.0164	0.0088	0.0061	0.0031
50	0.1430	0.0439	0.0164	0.0088	0.0061	0.0031
55	0.1430	0.0215	0.0000	0.0000	0.0000	0.0000

Service Retirement Rates

Miscellaneous Employees: 2.5% at 55 formula CalPERS 2025 Experience Study						
Current	Years of Service					
Age	5	10	15	20	25	30
50	0.0090	0.0180	0.0230	0.0310	0.0370	0.0370
55	0.0240	0.0490	0.0710	0.1280	0.1790	0.1790
60	0.0600	0.0690	0.0870	0.1260	0.1530	0.1830
65	0.1310	0.1720	0.1960	0.2330	0.2580	0.2690
70	0.2670	0.2670	0.2670	0.2670	0.2670	0.2670
75 & over	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000

Miscellaneous Employees: 3.0% at 60 formula CalPERS 2025 Experience Study						
Current	Years of Service					
Age	5	10	15	20	25	30
50	0.0090	0.0190	0.0230	0.0310	0.0370	0.0370
55	0.0150	0.0310	0.0450	0.0810	0.1140	0.1140
60	0.0960	0.1120	0.1410	0.2040	0.2490	0.2950
65	0.1610	0.2110	0.2410	0.2870	0.3170	0.3320
70	0.2780	0.2780	0.2780	0.2780	0.2780	0.2780
75 & over	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000

Miscellaneous "PEPRA" Employees: 2% at 62 formula CalPERS 2025 Experience Study						
Current	Years of Service					
Age	5	10	15	20	25	30
52	0.0080	0.0130	0.0150	0.0190	0.0230	0.0230
55	0.0130	0.0250	0.0370	0.0660	0.0920	0.0920
60	0.0350	0.0410	0.0500	0.0740	0.0900	0.1070
65	0.1020	0.1330	0.1530	0.1810	0.2010	0.2100
70	0.2120	0.2120	0.2120	0.2120	0.2120	0.2120
75 & over	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000

Actuarial Assumptions and Methods
(Continued)

Fire Safety Employees: 3.0% at 55 formula CalPERS 2025 Experience Study						
Current	Years of Service					
Age	5	10	15	20	25	30
50	0.0100	0.0140	0.0200	0.0250	0.0370	0.0400
53	0.0210	0.0210	0.0450	0.0600	0.0930	0.1050
56	0.0500	0.0690	0.0910	0.1370	0.1710	0.2010
59	0.1830	0.1140	0.1150	0.1410	0.1540	0.1540
62	0.2130	0.2130	0.2130	0.2130	0.2130	0.2130
65 & over	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000

Fire Safety Employees: 2.7% at 57 formula CalPERS 2025 Experience Study						
Current	Years of Service					
Age	5	10	15	20	25	30
50	0.0100	0.0140	0.0210	0.0250	0.0370	0.0400
53	0.0210	0.0210	0.0450	0.0600	0.0930	0.1060
56	0.0500	0.0690	0.0900	0.1360	0.1700	0.2000
59	0.1840	0.1140	0.1160	0.1420	0.1550	0.1550
62	0.2100	0.2100	0.2100	0.2100	0.2100	0.2100
65 & over	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000

Board members were assumed to retire at anticipated retirement ages provided by the District. The board member currently assumed to enroll in coverage in retirement is projected to retire at age 70.

Disability Retirement Rates

Public Agency Miscellaneous Disability CalPERS 2025 Experience Study	
Age	Male & Female
20	0.00005
30	0.00029
40	0.00097
50	0.00250
60	0.00171
70	0.00170
80	0.00170

Public Agency Fire Combined Disability From 2025 Experience Study	
Age	Male & Female
20	0.00008
30	0.00085
40	0.00270
50	0.01532
60	0.05299
70	0.08700
80	0.14667

Actuarial Assumptions and Methods
(Concluded)

Software and Models Used in the Valuation

ProVal - MacLeod Watts utilizes ProVal, a licensed actuarial valuation software product from Winklevoss Technologies (WinTech) to project future retiree benefit payments and develop the OPEB liabilities presented in this report. ProVal is widely used by the actuarial community. We review results at the plan level and for individual sample lives and find them to be reasonable and consistent with the results we expect. We are not aware of any material inconsistencies or limitations in the software that would affect this actuarial valuation.

Age-based premiums model – developed internally and reviewed by an external consultant at the time it was developed. See discussion on Development of Age-Related Medical Premiums in Appendices.

Getzen model – published by the Society of Actuaries; used to derive medical trend assumptions described earlier in this section.

Changes in assumptions or methods since the prior Measurement Date

Demographic Assumptions	Updated demographic assumptions from those in the 2021 CalPERS experience study to those recommended in the CalPERS 2025 Experience Study report.
Healthcare Trend	Updated the base healthcare trend scale from Getzen Model 2023 to Getzen Model 2025, as published by the Society of Actuaries
Dependent Coverage	The benefit cap projections were updated to better capture the effects of the $100 limit on the family coverage cap for current retirees. This generally reduced the subsidies expected to be paid for family coverage to levels less than those provided for the retiree plus one coverage. For this reason, active employees were assumed not to cover dependent children in retirement. Previously, active employees were assumed to continue covering any currently covered dependent children in retirement until the youngest dependent reached age 26.
Participation Rate	Active board members were assumed to participate in medical coverage in retirement using information provided by the District. Currently, one of the five active board members is assumed to enroll in coverage in retirement. Previously, 100% of active board members were assumed to enroll in coverage at retirement.
Service Retirement Rates	Active board members were assumed to retire at anticipated retirement ages provided by the District. Currently, only one Board member assumed to enroll in coverage in retirement and is projected to retire at age 70. Previously, active board members were assumed to retire using the service retirement rates developed for active employees developed from the CalPERS experience studies.

H. Certification

The purpose of this report is to provide actuarial information for other postemployment benefits (OPEB) provided by the Kentfield Fire Protection District (the District) in compliance with Statement No. 75 of the Governmental Accounting Standards Board (GASB 75), *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. It also develops the Actuarially Determined Contribution (ADC) for prefunding plan benefits and, where applicable, may be used to satisfy reporting or filing requirements of the plan's funding trust. The results are based on an actuarial valuation of the plan as of June 30, 2025.

We relied, without audit, on information supplied by the District, including but not limited to participant census data, plan provisions, and financial information. We performed limited reviews for reasonableness and internal consistency and found the information suitable for valuation purposes. The results depend on the completeness and accuracy of that information; if any of the data provided was incomplete or inaccurate, the results herein may differ materially.

We consider the actuarial methods and assumptions used in this valuation to be reasonable and appropriate for the purposes of this report and consistent with generally accepted actuarial principles and practices. This report has been prepared in accordance with applicable Actuarial Standards of Practice. The results represent estimates of the plan's financial condition as of the valuation date. Actual future results may differ materially due to differences between actual and expected demographic or economic experience, changes in plan provisions, changes in applicable law, or other factors.

Alternative assumptions or methods may also be reasonable; evaluating such alternatives was beyond the scope of this engagement. These results are intended for financial reporting and funding purposes as described above and may be materially different from results that would be obtained under alternative measurement objectives, such as plan termination, liability settlement, or an assessment of the economic value of the promises made by the plan.

This report has been prepared solely for the use and benefit of the Kentfield Fire Protection District. It may not be distributed to third parties without the prior written consent of MacLeod Watts, except as required by law or to the District's professional accounting or legal advisors who are subject to confidentiality obligations. No part of this report may be used as the basis for any representation or warranty in any contract or agreement without the written consent of MacLeod Watts.

The undersigned actuaries are unaware of any relationship that would impair the objectivity of this work. Nothing in this report should be construed as legal or accounting advice. The signing actuaries are members of the American Academy of Actuaries and meet the Qualification Standards to issue this opinion.

Signed: July 2, 2026

Michael J. Papendieck, EA, FCA, MAAA

J. Kevin Watts, FSA, FCA, MAAA

Mark Pomi - Chief

KENTFIELD FIRE PROTECTION DISTRICT

Phone (415) 453-7464
Fax (415) 453-4578

1004 SIR FRANCIS DRAKE BOULEVARD

KENTFIELD CA. 94904

TO: Board of Directors

FROM: Mark Pomi, Fire Chief

SUBJECT: 2026 Biennial Notice - Conflict of Interest Code

DATE: 7/1/2026

The State Political Reform Act requires all public agencies to adopt a Conflict of Interest Code. The code designates positions required to file a Statements of Economic Interests (Form 700) and assigns disclosure categories specifying the types of interests to be reported. Every local government agency is required to review its Conflict of Interest Code every two years.

The Fire District currently has Resolution No. 6-2014 on file with the Marin County Board of Supervisors and the Fair Political Practices Commission.

The Kentfield Fire Protection District Board of Directors Policy and Procedure Manual Section II.

K. CONFLICT OF INTEREST AND INCOMPATIBLE ACTIVITIES

1. Conflicts of Interest (Financial) – Political Reform Act of 1974 requires :

a. Disclosure of reportable economic interests shall be filed by Directors annually by completion of California FPPC Form 700 that the Administrative Secretary shall then file with the California Fair Political Practices Commission. Filing will also be completed by new Board members upon initial appointment or election as well as any Board member leaving office. The Fire Chief will also complete California FPPC Form 700 upon assuming and leaving office.

b. Disqualification from making or participating in a decision or using official position to influence or attempt to influence a decision in which there is a conflict of interest as defined in the Political Act of 1974.

2. Conflicts of Interest (Contracts) – Government Code Section 1909, et seq. prohibits a public official from being financially interested in a contract or sale in both public and private capacities.

Attached:
Resolution No. 6-2014
Attachment "A"
Attachment "B"
Attachment "C"

2026 Local Agency Biennial Notice

Name of Agency: Kentfield Fire Protection District

Mailing Address: 1004 Sir Francis Drake Blvd. Kentfield CA, 94904

Contact Person: Mark Pomi Phone No. 415-453-7464

Email: mpomi@kentfieldfire.org Alternate Email: ______

Accurate disclosure is essential to monitor whether officials have conflicts of interest and to help ensure public trust in government. The biennial review examines current programs to ensure that the agency's code includes disclosure by those agency officials who make or participate in making governmental decisions.

This agency has reviewed its conflict of interest code and has determined that *(check one BOX):*

☐ **An amendment is required. The following amendments are necessary:**

(Check all that apply.)

- ☐ Include new positions
- ☐ Revise disclosure categories
- ☐ Revise the titles of existing positions
- ☐ Delete titles of positions that have been abolished and/or positions that no longer make or participate in making governmental decisions
- ☐ Other *(describe)* ______

☐ **The code is currently under review by the code reviewing body.**

☑ **No amendment is required.** (If your code is over five years old, amendments may be necessary.)

Verification **(to be completed if no amendment is required)**

This agency's code accurately designates all positions that make or participate in the making of governmental decisions. The disclosure assigned to those positions accurately requires that all investments, business positions, interests in real property, and sources of income that may foreseeably be affected materially by the decisions made by those holding designated positions are reported. The code includes all other provisions required by Government Code Section 87302.

______ 7/8/2026

Signature of Chief Executive Officer *Date*

All agencies must complete and return this notice regardless of how recently your code was approved or amended. Please return this notice no later than **October 1, 2026**, or by the date specified by your agency, if earlier, to:

(PLACE RETURN ADDRESS OF CODE REVIEWING BODY HERE)

PLEASE DO NOT RETURN THIS FORM TO THE FPPC.

RESOLUTION NO. 6-2014

A RESOLUTION OF THE KENTFIELD FIRE DISTRICT AMENDING ITS IMPLEMENTATION OF THE CALIFORNIA CONFLICT OF INTEREST ACT

WHEREAS, the Political Reform Act, California government code Section 81000, et seq. requires each state and local government agency to adopt and promulgate a conflict of interest code; and

WHEREAS, the Fair Political Practices Commission has adopted a regulation, 2 Cal. Code of Regs. Section 18730, which contains the terms of a standard conflict of interest code which can be incorporated by reference and may be amended by the Fair Political Practices Commission after public notice and hearings to conform to amendments in the Political Reform Act.

NOW, THEREFORE, BE IT RESOLVED that the terms of 2 Cal. Code of Regs. Section 18730 and any amendments to it duly adopted by the Fair Political Practices Commission are hereby incorporated by reference and, along with the attached appendix consisting of Attachments A through C, in which members and employees are designated and disclosure categories are set forth, and the place of filing is specified, shall constitute the conflict of interest code of the Kentfield Fire District.

BE IT FURTHER RESOLVED THAT the positions of "Members of the Board of Directors," "Fire Chief," and "General Counsel" for the Kentfield Fire District are required to file annual statements.

BE IT FURTHER RESOLVED THAT, designated positions shall file statement of economic interests with the agency. Upon receipt of the statements of the various designated members and employees, the agency shall make and retain a copy and forward the original of these statements to the place of filing, as indicated on Attachment C.

BE IT FURTHER RESOLVED THAT, Attachments A, B, and C, duly amended as presented herewith, will be effective with this signed Resolution.

PASSED AND ADOPTED at a regular meeting of the Kentfield Fire District, State of California, held on this 19th day of November 2014 by the following vote:

AYES: Corbet, Gerbsman, McLeran, Naso
NOES: 0
ABSENT: Murray

ATTEST:

Bruce Corbet

Bruce Corbet, Chairman

Ralph C. McLeran, Secretary

ATTACHMENT "A"

DESIGNATED OFFICIALS AND EMPLOYEES CONFLICT OF INTEREST CODE KENTFIELD FIRE DISTRICT

Under provisions of the Standard Code, designated officials and employees shall file statement of economic interests. Listed below are the designated officials and employees of the Kentfield Fire District (KFD) and the appropriate schedules for filing:

Pursuant to "A Guide to the Political Reform Act of 1974," published by the California Fair Political Practices Commission on January 18, 1995, the Kentfield Fire District must designate officials (including employees) whose decision could cause conflicts of interest. Conflicts of interest are defined to occur when all of the following occur:

1. The official makes, participates in, or uses his or her official position to influence a governmental decision;
2. It is foreseeable that the decision will affect the official's economic interest;
3. The effect of the decision on the official's economic interest will be material;
4. The effect of the decision on the official's economic interest will be distinguishable from its effect on the public generally.

DESIGNATED OFFICIALS AND EMPLOYEES	DISCLOSURE CATEGORY
Members of the Board of Directors – KFD	1
Fire Chief - KFD	1
General Counsel – KFD	1

ATTACHMENT "B"

DISCLOSURE CATEGORIES FOR DESIGNATED POSITIONS
CONFLICT OF INTEREST CODE
KENTFIELD FIRE DISTRICT

CATEGORY 1

All sources of income, interests in real property and investments, and business positions in business entities located in or doing business in the geographical jurisdiction of the Kentfield Fire District.

ATTACHMENT "C"

PLACE OF FILING
CONFLICT OF INTEREST CODE
KENTFIELD FIRE DISTRICT

Place of Filing: Office of the Administrative Assistant of the Kentfield Fire District
1004 Sir Francis Drake Boulevard
Kentfield, CA 94904

The Administrative Assistant of the Kentfield Fire District shall furnish to each designated member upon their appointment and termination a Form 700 – Statement of Economic Interests. The members will submit the completed Form 700 – Statement of Economic Interests to the Administrative Assistant of the Kentfield Fire District, who shall make and retain a copy and submit the original for filing with the Clerk of the Marin County Department of Elections.

Each designated member will annually submit a completed Form 700 to the Administrative Assistant of the Kentfield Fire District, who shall make and retain a copy and submit the original for filing with the Clerk of the Marin County Department of Elections.

Mark Pomi - Chief

KENTFIELD FIRE PROTECTION DISTRICT

Phone (415) 453-7464
Fax (415) 453-4578

1004 SIR FRANCIS DRAKE BOULEVARD

KENTFIELD CA. 94904

TO: Board of Directors

FROM: Mark Pomi, Fire Chief

SUBJECT: Marin County Civil Grand Jury Report

DATE: 7/2/2026

Dear Board of Directors,

The attached Marin County Civil Grand Jury ***final report*** was released to the public on June 11, 2026.

Better Service at Lower Cost — Optimizing Essential Services for the Future of Marin

The Grand Jury requests that you respond in writing to the findings and recommendations sections of the report pursuant to Penal Code Section 933.05. A link to the Penal Code requirements is located at the bottom of this letter. Additionally, a link to a standard Response Form is also provided below.

Governing bodies should be aware that the comments and responses from the governing body are subject to the notice, agenda, and open meeting requirements of the Ralph M. Brown Act. The Brown Act requires that any action of a public entity governing board occur only at a noticed meeting for which an agenda has been provided. Responses are public records.

The Penal Code is specific about the deadline for responses, and the Grand Jury does not have the power to waive these requirements. You must submit your response to the Grand Jury within 90 days (September 11, 2026)

One hard copy to: The Honorable Judge Stephen P. Freccero
Marin County Superior Court
P.O. Box 4988
San Rafael, CA 94913-4988

One hard copy to: Foreperson
Marin County Civil Grand Jury
3501 Civic Center Drive, Room #275
San Rafael, CA 94903

Better Service at Lower Cost — Optimizing Essential Services for the Future of Marin

June 11, 2026

SUMMARY

Marin County depends on more than 50 special districts to deliver essential public services including fire protection, water, sanitation, and refuse services. Many currently provide average or above average levels of service according to recent county surveys[1], due in part to conscientious local stewardship and decades of dedicated civic engagement. However, the current fragmented structure of essential service delivery has produced structural weaknesses: duplicated administrative systems; uneven service quality and fees; and limited capacity for strategic investment. In addition, vulnerability to staff turnover, and difficulty adapting to countywide risks such as climate change, aging infrastructure, workforce shortages, and rising costs present increasing challenges.

This report outlines an opportunity for the public and board members to make changes that will benefit Marin residents for decades. Optimization of these special districts into resilient, more efficient entities can offer improved services at lower costs for residents. It will also provide strategic direction and improve career opportunities and compensation for special district employees. Our inquiry revealed widespread agreement on the benefits of collaboration, and acknowledged that in many cases this may lead to legal consolidation.

Unfortunately, there is no county entity solely responsible for taking action. We are therefore calling on the directors of Marin's special districts to work with Marin County government to realize, for all of Marin's residents, the evident benefits of consolidation, cooperation, and simplification. Absent proactive reform, the county risks governance by crisis rather than governance by design. Unwanted results of the current stagnation could yield not just a decline in the levels of services offered, but also substantially higher cost for all.

Throughout its interview process, the Grand Jury found almost unanimous agreement that consolidation would benefit most special districts. We realize that consolidation is not appropriate for every district in every circumstance. However, functional collaboration for strategic projects and unification for common general shared services (e.g., legal, finance, human resources, purchasing, information technology) is a good first step. Strategic, mission-focused optimization, implemented locally and deliberately, driven bottom-up by the special district boards, offers a credible path toward stronger services, more equitable outcomes, and improved value for residents.

[1] https://marin.granicus.com/MetaViewer.php?view_id=33&clip_id=12012&meta_id=1289454

Although this report is not about school districts, the Grand Jury believes that its findings and recommendations are relevant for school districts as well.

The Grand Jury ultimately finds that the status quo is increasingly misaligned with Marin's long-term needs. **The time to begin deliberate, structured optimization of special districts is now.**

This report presents formal Findings and Recommendations; a phased circle of success for consolidation (Graphic 3); a tactical table for meaningful next day actions (see Appendix C); and a call to leadership to special district boards, the Local Agency Formation Commission (LAFCo), the Marin County leadership, and the public.

BACKGROUND

Special districts in Marin County were formed to provide services — such as water, sanitation, and mosquito control — that our cities and the County did not offer. Historically, these districts demonstrated that infrastructure services can be governed locally and effectively. One of the earliest major agencies was the Marin Municipal Water District (formed in 1912), followed by sanitation and fire protection districts as suburban growth accelerated after the 1937 opening of the Golden Gate Bridge. Post-World War II population growth led to the creation of many additional utility and fire districts, especially in unincorporated areas. In 1963, LAFCo was established as a state-mandated local California regulatory body that oversees the formation and boundaries of cities and special districts. Today, Marin has a multitude of independent and dependent special districts providing focused public services across the county. For a more comprehensive overview, see the LAFCo website[2].

The Grand Jury's inquiry has focused on how accelerated collaboration and consolidation could be achieved and why it has not occurred despite decades of discussion, including at special district board meetings and in previous Grand Jury reports.

APPROACH

The investigation relied on structured interviews with stakeholders across local and county government, special districts, and union representatives; attendance at special district board meetings; analysis of district documentation, past Grand Jury reports and publicly available information; examination of historical trends in special district governance; and review of comparative data regarding district consolidation statewide. The Grand Jury evaluated governance structures, board dynamics, financial pressures, workforce challenges, and public accountability mechanisms to determine the practical barriers and opportunities related to broader collaboration and consolidation.

DISCUSSION

Marin's special districts generally deliver average to above-average services at reasonable cost. But this stability has led to complacency, and reinforces the erroneous belief that structural

[2] https://www.marinlafco.org/special-districts-list

reform is unnecessary. The pressures of climate change, aging infrastructure, demographic shifts, workforce shortages, and funding uncertainty are cumulative and accelerating, and will require a different long-term strategy.

Smaller sanitary and fire districts struggle to compete as employers. Some districts have just one employee. They often offer limited advancement opportunities, narrower service offerings, and non-competitive compensation. These constraints increase turnover risk and reduce institutional resilience. In contrast, larger, consolidated agencies such as the Southern Marin Fire District offer greater stability, broader expertise, improved training environments, and stronger succession planning.

The Grand Jury heard consistent testimony that no single actor is empowered or incentivized to lead collaboration or consolidation efforts. Boards fear political consequences and/or an elimination of their roles; administrators fear career disruption; and the public often misunderstands both the risks of inaction and the benefits of reform. This diffusion of responsibility has resulted in decades of analysis with limited structural change.

BENEFITS OF OPTIMIZING FOR BETTER SERVICES

The evidence reviewed by the Grand Jury supports numerous benefits of collaboration and consolidation, including:

- Reduced administrative overhead and elimination of duplicative functions. *Every special district has a similar need for basic administrative services in the areas of finance, legal, human resources (HR), insurance and information technology services (IT). Significant opportunities exist to harmonize and save costs through shared services in these areas — either provided by the County or organized by the special districts themselves.*
- Increased purchasing power and potential cost savings by aggregating and standardizing equipment, services and supplies — *e.g., Southern Marin Fire fronted the cost of new self-contained breathing apparatus (SCBA) equipment for San Rafael, Novato, and Tiburon to be repaid when the Federal Emergency Management Agency (FEMA) Assistance to Firefighters Grant money is received. The unit cost was reduced for all four fire districts because of this partnership.*
- Stronger professional staffing levels through improved training opportunities, career development and specialized capabilities. *Larger organizations provide the opportunity to attract and retain employees early in their careers and develop them into strong contributors over time with clear career paths and training opportunities.*
- Improved and uniform salary bands, competitive benefits, and employee assistance programs. *Firefighters from different fire departments sustaining similar injuries at the same fire might, as a consequence, receive different levels of care, long-term disability benefits and workers compensation benefits that can result in dramatically different outcomes. Outcomes can range from a speedy and healthy return to work, to a premature career end. Appendix A illustrates the wide range of base salaries for firefighting*

personnel across fire districts in Marin. Pay inequalities typically result in higher attrition, less job satisfaction and reduced training investments.
- More consistent service levels and fairer pricing across comparable communities. *See Table 7 below regarding sanitary sewer charges and water charges.*
- Enhanced asset management and long-term infrastructure planning aided by combining financial reserves. *Examples include: monitoring technology in sanitary districts and new specialized firefighting equipment.*
- Stronger governance through more strategic, less operationally burdened boards.
- Greater organizational resilience to financial and operational shocks. *Bundling reserve funds would, for example, provide substantial insurance against even larger events and at the same time free up capital for long-term improvement projects.*
- Reduce the possibility of crisis-driven interventions.

As mentioned earlier in this report, this inquiry revealed widespread agreement on the benefits of collaboration, often acknowledging that this may lead to legal consolidation. Unfortunately, there is no county entity solely responsible for taking action.

BARRIERS AND CHALLENGES

The Grand Jury recognizes many legitimate barriers to consolidation, including:

- Public concern about loss of local control
- Resistance from board members concerned about preserving authority
- Concern from administrators about employment
- Complexity of labor and pension alignment and integration
- Differences in funding mechanisms
- Time and cost involved in consolidation studies

These barriers, however, are not unique to Marin. They have been successfully addressed in other jurisdictions and in prior Marin consolidations. The Grand Jury finds that these challenges, while real, are manageable with leadership, transparency, and structured planning. The most promising path to create larger, meaningfully-sized special districts in Marin is a bottom-up approach that puts the board members of these special districts in control of their own destiny.

The Grand Jury encourages the consolidation of a limited number of special districts at one time. Previous failed attempts had one thing in common — too many involved parties. That gave change-resistant participants a larger platform to sow doubt and fear. In the end, this derailed a successful outcome. Our research found that the main driver of resistance — aside from intimidation by the complexity of the task — was the perceived "loss of local control."

The fight to restore the Town of Ross Fire Station is a clear example of misguided civic engagement at odds with effective service today, which relies on coordinating resources across jurisdictions, not maintaining standalone structures for symbolic reasons.

Ross' risk profile has also changed. Stronger building standards have reduced fire risk, while an aging population requires better medical response. Staffing a standalone station is easy to demand, but difficult to sustain, according to local firefighters. Rather than "building for yesterday," Ross' elected officials should focus on a coordinated countywide system, emphasizing strong medical response capabilities.

In attending special district board meetings, the Grand Jury found that discussions about consolidation were often torpedoed by a single board member advocating for "local control" and emphasizing the risk of losing it. But local control is often more perception than reality. In the end, residents care about getting good services at a reasonable cost. Residents who call for fire response are often not aware of which agency ends up assisting them. For example, because of the current consolidated and efficient emergency dispatch system in Marin County, the closest emergency unit is sent to respond to the call regardless of district boundaries. Prioritizing local control does a disservice to its residents. It ignores economies of scale, group purchasing power, collective bargaining with unions, and the ability to maintain staff who often leave for better career opportunities.

Often the local control advocates are board members who have long tenure on the board and seem reluctant to give up authority. One solution could be for special districts to maintain their voice after consolidation by requiring that there be board seats from all represented areas on their governing board for a specific period as a transition. An example of a special district consolidation doing this well is Southern Marin Fire District, where board seats represent different communities and ensure that local voices are still heard.

THE CASE FOR TERM LIMITS FOR BOARD POSITIONS

The Grand Jury finds that the majority of special district board members are passionate about the special district they govern, and take the role very seriously. Many of them have amassed an impressive amount of institutional knowledge via decades of service, and are very involved in day-to-day operations and tactical decision making. Typically, there are often a wide variety of opinions among board members about how to best perform their role. We witnessed forward-thinking, well-informed members with an impressive drive to change things for the benefit of residents. We also saw board members who did not meet that mark.

Although board tenure in some cases can add value, overall we witnessed that long tenure on the same board leads to stagnation and outright resistance to change. We were unable to find a special district board in Marin that had term limits in place, and many boards have members who have served for decades. The Grand Jury believes that adopting term limits would have a positive impact overall on the development of essential services in Marin:

- Influx of new talent — open board positions would attract interested residents with new ideas, skills, expertise and ambition, who would be willing to "throw their hat in the ring" for uncontested board positions instead of running against an incumbent.
- "Retiring" board members (after recommended two four-year terms) would get the opportunity to apply their process knowledge to new areas of local government and further improve the community through cross-pollination.

- Old ideas and concepts would get a fresh look. Projects that may have been tried unsuccessfully 15 years ago might work today. Times and opinions change.

Marin County often experiences a shortage of residents willing to serve on smaller special district boards. A welcome side effect of consolidation would be the aggregation of board seats empowered to drive strategic and meaningful change in the newly designed district. This opportunity would attract more qualified candidates as well in the long run. It would further eliminate the current observed practice of "board seat accumulation"; the Grand Jury noticed that the same persons serve on multiple agencies, councils and committees within their area of expertise. This is particularly concerning when the same person is serving in capacities that are meant to supervise and monitor the operations and decisions of a special district, thus muting the intended checks and balances.

THE CASE FOR HARMONIZED FEES, PRICING MODELS AND SERVICE LEVELS

One obvious shortcoming of the current special district structure is wide variation in service fees and service levels. Residents in the same neighborhood sometimes pay a very different price for the same service. Sewer service fees (see Graphic 1 below) are a prime example. Sanitary districts differ widely in their approach to cover costs — from yearly flat fees to a fair and transparent usage-based approach. Advances in technology have made the usage-based approach practical, efficient, and fair, giving households an incentive to act responsibly with scarce resources. If Marin County had one uniform scale for these services, it could be an opportunity to show that cooperation and partnership is possible without legal consolidation. It's up to the boards to organize themselves and deliver.

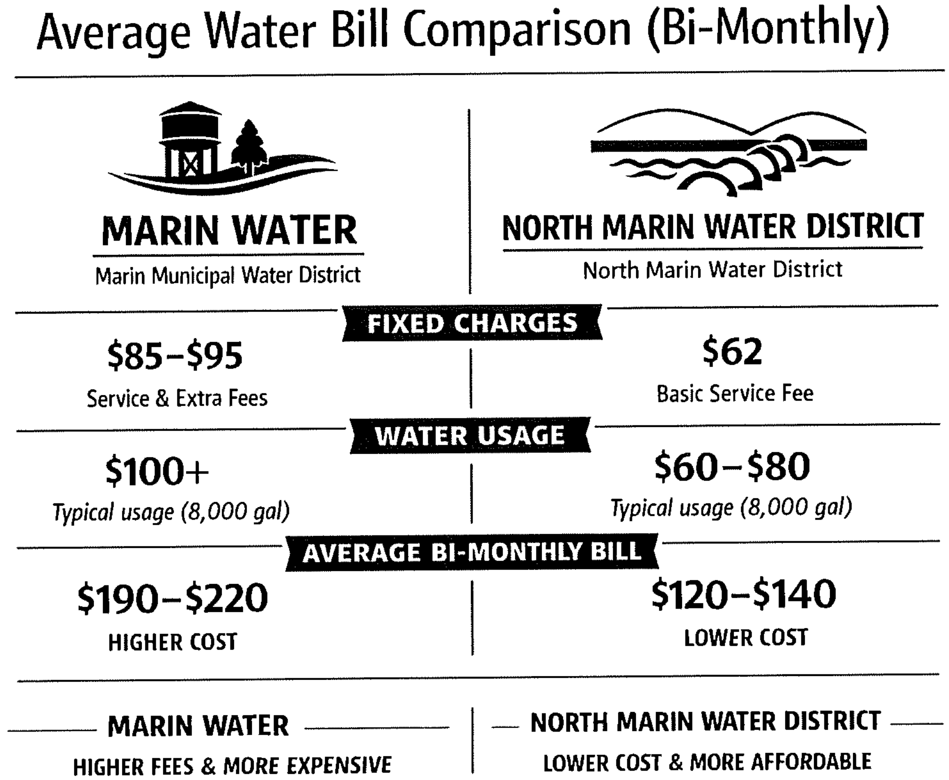
***Graphic 1**: Annual Sewer Service Charges —* [*Novato Sanitary District Final Budget 2025–2026*][3]

AGENCY	RATE($/yr.)
Sanitary District No. 5 - Belvedere	$2,237
Sanitary District No. 5 - Tiburon	$2,237
Sanitary District No. 1 - City of Larkspur	$1,844
City of Mill Valley	$1,595
Tamalpais Community Services District	$1,584
Las Gallinas Valley Sanitary District	$1,492
Ross Valley Sanitary District (SD#1)	$1,288
Vallejo Sanitation & Flood Control District	$1,272
City of Santa Rosa	$1,260
City of Petaluma	$1,087
Sausalito-Marin City Sanitary District	$1,053
City of San Rafael	$1,012
Sanitary District No. 2 - Town of Corte Madera	$906
Napa Sanitation District	$739
NOVATO SANITARY DISTRICT	**$729**

Notes: All charges for FY 25-26 (proposed or adopted) unless otherwise noted

[3] https://novatosan.com/doc/10320/

Graphic 2: Comparison of water charges in Marin based on published customer water rates



Source: Calculated customer water rates effective 2025 from Marin Municipal Water District and North Marin Water District. Chart created by the Grand Jury.

The Grand Jury also observed another barrier for successful self-optimization of essential services: The emotional resistance to modernization by some of the recipients and payers of more complex, situational services such as fire protection and health-related emergency services. Small groups of residents and town officials share the perception that they don't receive "value for money" and lobby for outdated solutions that are not based on current and future needs — as noted earlier about the fight to restore the Town of Ross Fire Station.

THE CASE FOR COUNTY-WIDE SHARED SERVICES FOR COMMON ADMINISTRATIVE NEEDS

Duplication of efforts for common administrative services is another significant opportunity to improve quality and lower cost — without compromising core services or a loss of perceived "local control." Every special district has currently organized these services in ways it perceives to be affordable and meet its needs, and cover its risks. These common administrative tasks range from general IT services (cyber security, web hosting), legal support and advice, finance (reporting, accounting), purchasing services, HR (payroll, employee relations, staffing processes and procedures) to general business insurance needs. All of these functions take a significant amount of time to organize and divert energy from tasks and responsibilities that are key contributors to the success of each district. During our investigation, the Grand Jury found these services organized along many different standards, from highly professional, to very basic, to substandard. We believe that providing these services on a county level would result in:

- Efficiency gains and lower operating cost
- Fair and improved employee benefits with a county-wide standard
- Increased sharing of best practices and best-in-class vendors across all special districts
- Combined purchasing power and transparent vendor selection
- Reduced exposure to legal risks by more consistent practices and quality across all services
- Lowered risk of self-dealing and mismanagement through greater financial transparency

We conclude that the County of Marin could help support these efficiency efforts by developing a comprehensive set of cost-efficient, general shared services for special districts to optimize expenditures and secure a Marin-wide acceptable quality and standard.

THE CASE FOR LEGAL CONSOLIDATION

For situations when it makes strategic sense, the Grand Jury identified a clear pattern for successful legal consolidations in Marin, with the best example being the Southern Marin Fire District. This was a proactive, collaborative consolidation where the parties embraced the principles of efficiency that we highlight in this report. Consolidation typically follows a three-phased approach and can still be considered the safest road to significantly improving service delivery and managing costs because it reduces overhead, simplifies reporting structures, and eliminates expensive redundant management layers.

Phase 1: "Dating" — Districts engage in structured dialogue with similar districts, comparing key performance indicators (KPIs), exploring shared service agreements, and increasing transparency to the public.

Phase 2: "Engagement" — Districts expand shared services, commission formal studies, consult with LAFCo (the state-mandated local regulatory body that reviews and approves changes of special district boundaries), and begin governance and labor harmonization planning.

Phase 3: "Marriage" — LAFCo issues a Certificate of Completion, formalizing consolidation. The new entity must demonstrate transparency, accountability, and measurable performance outcomes.

Graphic 3: Special District legal consolidation — circle of success (starts at the top and perpetually recycles)

Source: Created by Marin Civil Grand Jury 2025–2026.

CONCLUSION

The Grand Jury concludes that Marin's special districts are staffed by dedicated individuals and have historically served the county well. But the structure in which they operate is increasingly fragile in the face of modern challenges. Consolidation is not always the solution, but it is a practical and necessary tool for strengthening governance, improving service equity, and enhancing long-term resilience. It is most effective when organized around mission-specific services (e.g., fire with fire, sanitation with sanitation) rather than geographic bundling of unrelated services. Mission-specific consolidation may be more challenging in West Marin because of its geography.

Our inquiry revealed widespread agreement about the benefits of collaboration, often acknowledging that this may lead to legal consolidation. Kudos to the special districts who have already taken proactive steps in this direction. Unfortunately, there is no county entity solely responsible for taking action. We are therefore calling on the directors of Marin's special districts to work with their peers and the County to realize for all of Marin's residents the evident benefits of simplification, cooperation and consolidation. Absent proactive reform, Marin County risks governance by crisis rather than governance by design. **The time to begin deliberate, structured optimization and/or consolidation is now.**

FINDINGS

F1. The current fragmented structure of special districts results in unnecessary duplication of administrative services and operational inefficiencies.

F2. Some districts perform competently but lack sufficient scale to support long-term strategic investment in infrastructure, technology, staffing, and resilience.

F3. Smaller districts are disproportionately vulnerable to staffing disruptions and catastrophic events that could rapidly impair service delivery.

F4. Although consolidation is a popular idea among many elected board members, current governance structures, absence of board member term limits, and fear of loss of political influence discourage boards and administrators from initiating consolidation even when they recognize its benefits.

F5. Service and pricing inequities currently exist across Marin and may increase if consolidation and functional collaboration do not accelerate.

F6. Performance metrics for essential, mission-specific services exist but they are not readily available and standardized, which prevents meaningful public comparison of district effectiveness and undermines accountability.

F7. Without proactive reform, future consolidations are more likely to occur through crisis-driven intervention, resulting in greater disruption and higher costs.

RECOMMENDATIONS

R1. By January 1, 2027, all special district boards should have conducted their first semi-annual consolidation exploration meeting with similar districts and will have established a regular meeting schedule moving forward.

R2. By October 1, 2026, the Board of Supervisors should direct the development of comprehensive, cost-efficient shared services (such as IT, legal, finance, HR/payroll, harmonized compensation/benefits package, insurance) for special districts to optimize expenses and secure a Marin-wide acceptable quality standard. First limited-service offerings are encouraged to be made available by January 1, 2027.

R3. By January 31, 2027, with the assistance of the County, all districts should develop and publish on their website standardized, comparable Key Performance Indicators (KPIs) with regard to service pricing, finance, staffing, operations, and customer satisfaction.

R4. By January 31, 2027, each district should publicly update findings and progress regarding consolidation opportunities, and share those findings with the Board of Supervisors and the public on a semi-annual basis.

R5. By January 31, 2027, the Board of Supervisors should oversee compliance with R1–R4 and update the public on the districts' performance.

R6. By October 1, 2026, in the process of implementing R1 and R2, districts should prioritize functional consolidation in operations, procurement, training, and administration as a precursor to formal consolidation.

R7. By October 1, 2026, the district's board compensation, benefits, length of service, date of term end, and expenses related to board work should be clearly and prominently posted on each district's website and updated annually.

R8. By June 1, 2027, special districts should adopt term limits of two consecutive four-year terms for all board members. Staggered implementation of term limits to avoid disruptions is encouraged.

R9. By June 1, 2027, board compensation structures should be reviewed across districts, and considered for adjustment. All components of board compensation should be posted on their website (see best practice example in Appendix B).

REQUIRED RESPONSES

Pursuant to Penal Code section 933.05, the Grand Jury requires responses to all findings and recommendations (F1-F8 and R1-R9) from the following governing bodies:

From the following governing bodies within 90 days:

- Marin County Board of Supervisors
- San Rafael City Council, City of San Rafael
- Town of Ross
- Almonte Sanitary District
- Alto Sanitary District
- Central Marin Sanitation Agency
- Corte Madera Sanitary District #2
- CSA #28 (West Marin Paramedic)
- CSA #31 (Marin County Fire)
- Homestead Valley Sanitary District
- Kentfield Fire Protection District
- Las Gallinas Valley Sanitary District
- Marin City Community Service District
- Marin Municipal Water District
- Marinwood Community Service District
- Murray Park Sewer Maintenance District
- North Marin Water District
- Novato Fire Protection District
- Novato Sanitary District #1
- Richardson Bay Sanitary District
- Ross Valley Sanitary District
- Ross Valley Fire Department
- Ross Valley Paramedic Authority
- San Quentin Village Sewer Maintenance District
- San Rafael Sanitation District
- Sausalito/Marin City Sanitary District
- Sewerage Agency of Southern Marin (SASM)
- Sleepy Hollow Fire Protection District
- Southern Marin Emergency Medical-Paramedic System
- Southern Marin Fire District
- Strawberry Recreation District

- Tamalpais Community Service District
- Tiburon Fire Protection District
- Tiburon/Belvedere Sanitary District #5

INVITED RESPONSE

From the following county official within 60 days:

- Marin County Executive

The governing bodies indicated above should be aware that the comment or response of the governing body must be conducted in accordance with Penal Code section 933, subdivision (c) and subject to the notice, agenda and open meeting requirements of the Brown Act.

Note: At the time this report was prepared information was available at the websites cited.

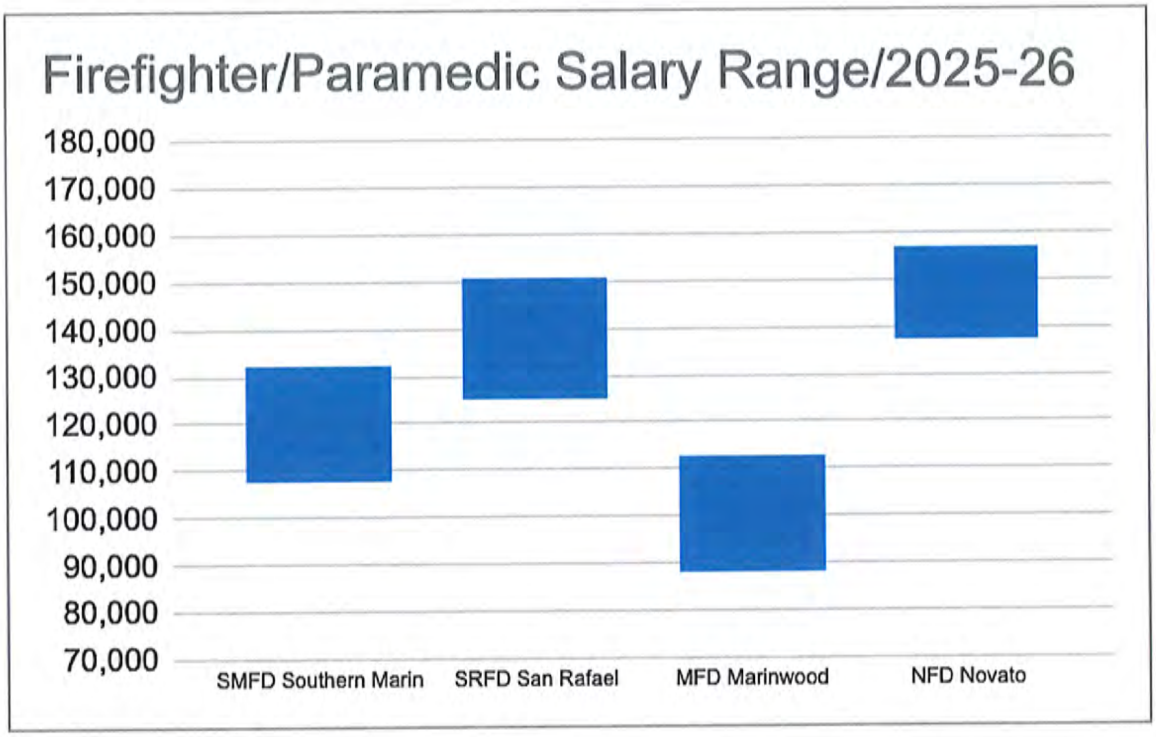
Reports issued by the Civil Grand Jury do not identify individuals interviewed. Penal Code section 929 requires that reports of the Grand Jury *not* contain the name of any person or facts leading to the identity of any person who provides information to the Civil Grand Jury. The California State Legislature has stated that it intends Penal Code section 929 to encourage full candor in testimony in Grand Jury investigations by protecting the privacy and confidentiality of those who participate in any Civil Grand Jury investigation.

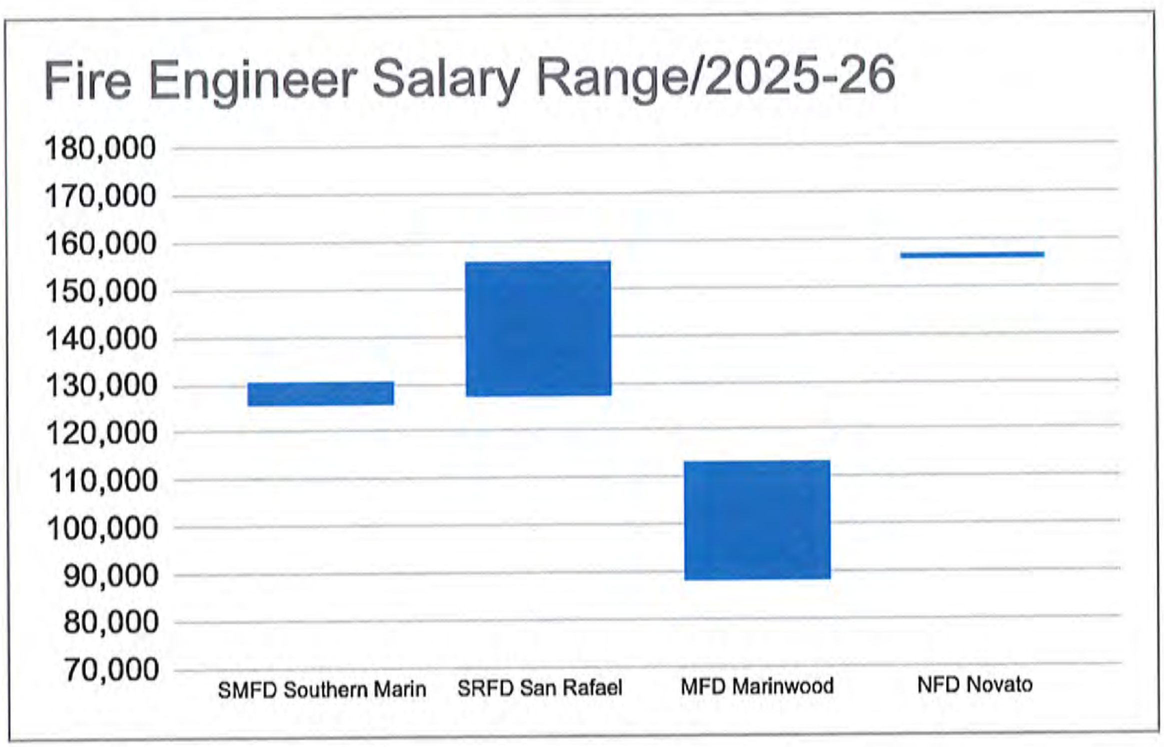
GLOSSARY

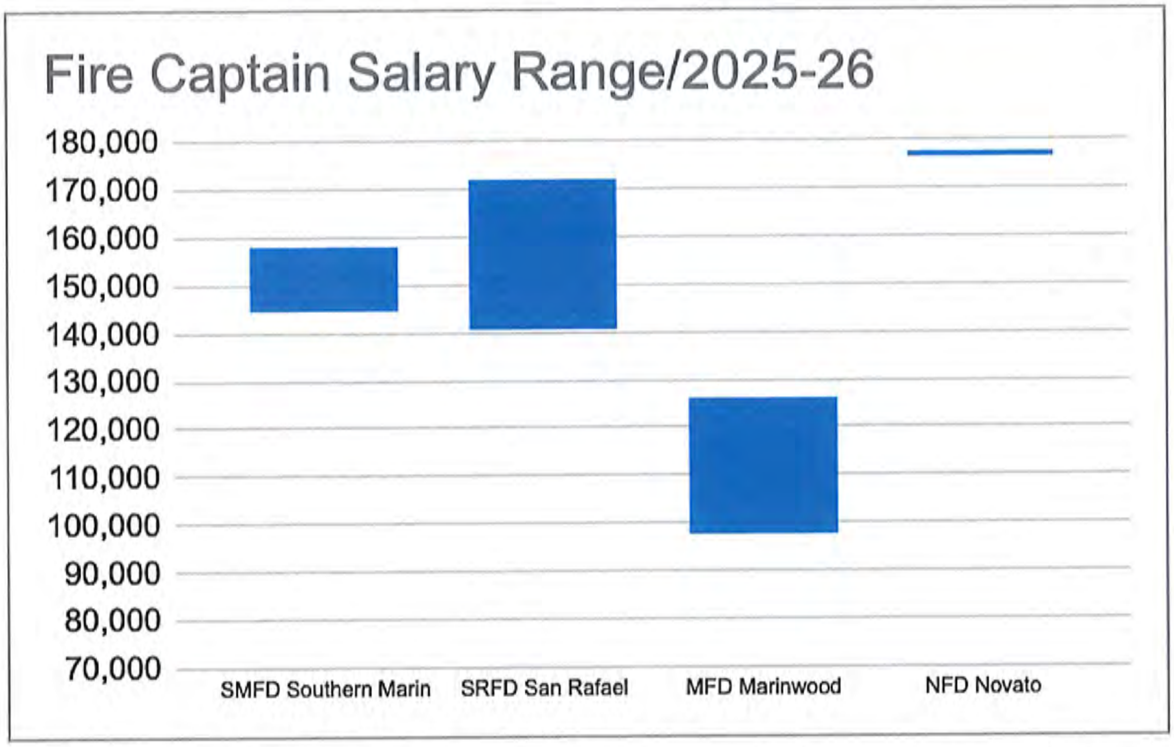
A comprehensive overview of special district related terms and acronyms can be found on the Marin LAFCo[4] website.

[4] https://www.marinlafco.org/special-districts-list

APPENDIX A: Examples of Marin County Fire Departments Salaries, FY 2025-2026







Source: Websites of Southern Marin, San Rafael, Marinwood and Novato Fire Departments.

APPENDIX B: Example of Best Practice Board Compensation Transparency

Shown: Marin Municipal Water District, 2024–2025

Board of Directors Expenses - 2024/25						
Type of Activity or Benefit	**Ranjiv Khush**	**Diana Maier**	**Larry Russell**	**Matt Samson**	**Monty Schmitt**	**Jed Smith**
Regular Board Meetings	5,550	4,000	5,800	4,850	1,800	5,550
Board Committees and Other Special Board Meetings	5,600	3,000	5,750	5,550	1,800	5,300
Liaison Assignments to Advisory Committees, Councils and Forums	2,650	1,250	4,950	4,600	200	5,500
Conferences, Training and Memberships	990	3,882	8,159	2,095	-	30
Medical/Dental Benefits	-	14,071	6,831	116	8,941	-
Total	**$ 14,790**	**$ 26,203**	**$ 31,490**	**$ 17,211**	**$ 12,741**	**$16,380**

Source: https://marinwater.org/wp-content/uploads/2025/09/Board-Mem.-Expenses-FY23.pdf

APPENDIX C: Special District Consolidation Tactical Table

STAKE-HOLDERS	Phase 1 Collaboration	Phase 2 Functional Consolidation	Phase 3 Consolidation
SD Board	Conduct consolidation exploration workshop (risk & reward, financials, Key Performance Indicators, staffing, service offerings, roadblocks, capital infrastructure). Meet with peers at corresponding districts to agree on areas of collaboration and compare notes. **Key Deliverable**: Shared Service Agreement.	Implement Shared Services Agreement; review and monitor, assess and adjust services. Evaluate progress against deliverables. Regular reports back to public stakeholders **Key Deliverable**: Certificate of Completion.	Reconfigure board, execute consolidation (new services, pricing, staffing). Prepare the next consolidation opportunity.
SD Staff	Prepare consolidation impact analysis on staff opportunities, assets and services. Continue to meet with peers at corresponding districts to agree on areas of further collaboration. **Key Deliverable**: Staffing Impact Analysis, Culture Mapping.	Execute functional consolidation activities and provide feedback and improvement opportunities to board.	Execute consolidation activities and provide feedback and improvement opportunities to board. Perform as one entity.
Unions	Support staff and board; map out benefits of consolidation for their members; lead discussion among their members. Present county-wide assimilation of compensation, benefits and pension structure for the desired end state (one SD per county). **Key Deliverable**: County-wide MOU proposal.	Negotiate and agree on MOU (memorandum of understanding). Evaluate retirement systems, workers comp.	
Elected Officials	Openly support mission-specific SD consolidation in their jurisdiction. Encourage SD boards to drive consolidation. Provide access to infrastructure (facilities, counsel, staff). Actively dismantle CSDs (community service districts). Drive towards county-wide ordinance. Establish "State of SDs" as a fixed agenda point.	Endorse, campaign for and validate consolidation efforts (in public). Assist and remove roadblocks, share best practices, role model and embrace change. Support constituents with adapting to change.	Assist and remove roadblocks, share best practices, role model and embrace change. Endorse, campaign for and validate consolidation efforts (in public). Support constituents with adapting to change.

STAKE-HOLDERS	Phase 1 Collaboration	Phase 2 Functional Consolidation	Phase 3 Consolidation
Public	Attend board meetings and inquire about consolidation efforts. Speak to your neighbors and start a movement. Provide input for desired service offerings, send letters to the editor, and contact SD board, offices and administrators to express support for their cooperation and consolidation efforts.	Continue to stay engaged, offer feedback and service improvement opportunities, support consolidation, and defend consolidation during hearings.	Monitor success and benefits. Encourage further consolidation.
Media	Continue to cover the benefits of SD consolidation through articles, case studies, and best practices. Activate the public to attend board meetings (publish board meeting dates).	Continue to cover the benefits of SD functional consolidation through articles, case studies, and best practices. Activate the public to attend scheduled and posted board meetings.	Continue to cover the benefits of SD consolidation through articles, case studies, and best practices. Activate the public to attend scheduled and posted board meetings.
LAFCo	Advise districts about resources available, benefits, external consulting support, timelines, cost, and the process of consolidation. Hold workshops about how to mitigate potential roadblocks.	Provide analysis, accept application, manage public hearings and protests, issue Certificate of Completion.	Review, encourage and facilitate further consolidation efforts.
Board of Supervisors	Mandate and oversee compliance of GJ recommendations, provide funds pursuant to Gov. Code sections 60350–60356 (District Consolidation Assistance Program), provide strategic direction and monitor optimization progress. Provide shared services for special districts.		

Response to Grand Jury Report

Report Title: ____

Respondent/Agency Name: _____________________________________

Your Name: ________________________ Title: ___________________

FINDINGS

- I (we) agree with the findings numbered: ____________________
- I (we) disagree *partially* with the findings numbered: ____________
- I (we) disagree *wholly* with the findings numbered: ____________

  (Attach a statement specifying any portions of the findings that are disputed; include an explanation of the reasons therefor.)

RECOMMENDATIONS

- Recommendations numbered ______________ have been implemented.

  (Attach a summary describing the implemented actions.)

- Recommendations numbered ______________ have not yet been implemented, but will be implemented in the future.

  (Attach a timeframe for the implementation.)

- Recommendations numbered ______________ require further analysis.

  (Attach an explanation and the scope and parameters of an analysis or study, and a timeframe for the matter to be prepared for discussion by the officer or director of the agency or department being investigated or reviewed, including the governing body of the public agency when applicable. This timeframe shall not exceed six months from the date of publication of the grand jury report.)

- Recommendations numbered______________ will not be implemented because they are not warranted or are not reasonable.

  (Attach an explanation.)

Date:________ Signed:_____________________________

Number of pages attached: ____

Kentfield Fire Protection District
Mark Pomi
Fire Chief
1004 Sir Francis Drake Boulevard
Kentfield, CA 94904
Phone : (415) 453-7464
Fax : (415) 453-4578

DRAFT

September 9, 2026

The Honorable Judge Stephen P. Freccero
Marin County Superior Court
P.O. Box 4988
San Rafael, CA 94913-4988

Re: **Better Service at Lower Cost — Optimizing Essential Services for the Future of Marin**

This is the official response of the Kentfield Fire Protection District to the findings and recommendations of the Grand Jury's report titled, "Better Service at Lower Cost — Optimizing Essential Services for the Future of Marin". This response was approved by the Kentfield Fire Protection District Board of Directors at their meeting on September 9, 2026.

The Kentfield Fire Protection District is required to respond to all the findings and recommendations.

FINDINGS

F1. The current fragmented structure of special districts results in unnecessary duplication of administrative services and operational inefficiencies.

Response:

F2. Some districts perform competently but lack sufficient scale to support long-term strategic investment in infrastructure, technology, staffing, and resilience.

F3. Smaller districts are disproportionately vulnerable to staffing disruptions and catastrophic events that could rapidly impair service delivery.

Response:

F4. Although consolidation is a popular idea among many elected board members, current governance structures, absence of board member term limits, and fear of loss of political influence discourage boards and administrators from initiating consolidation even when they recognize its benefits.

Response:

F5. Service and pricing inequities currently exist across Marin and may increase if consolidation and functional collaboration do not accelerate.

Response:

F6. Performance metrics for essential, mission-specific services exist but they are not readily available and standardized, which prevents meaningful public comparison of district effectiveness and undermines accountability.

Response:

F7. Without proactive reform, future consolidations are more likely to occur through crisis-driven intervention, resulting in greater disruption and higher costs.

Response:

RECOMMENDATIONS

R1. By January 1, 2027, all special district boards should have conducted their first semi-annual consolidation exploration meeting with similar districts and will have established a regular meeting schedule moving forward.

Response:

R2. By October 1, 2026, the Board of Supervisors should direct the development of comprehensive, cost-efficient shared services (such as IT, legal, finance, HR/payroll, harmonized compensation/benefits package, insurance) for special districts to optimize expenses and secure a Marin-wide acceptable quality standard. First limited-service offerings are encouraged to be made available by January 1, 2027.

Response:

R3. By January 31, 2027, with the assistance of the County, all districts should develop and publish on their website standardized, comparable Key Performance Indicators (KPIs) with regard to service pricing, finance, staffing, operations, and customer satisfaction.

Response:

R4. By January 31, 2027, each district should publicly update findings and progress regarding consolidation opportunities, and share those findings with the Board of Supervisors and the public on a semi-annual basis.

Response:

R5. By January 31, 2027, the Board of Supervisors should oversee compliance with R1–R4 and update the public on the districts' performance.

Response:

R6. By October 1, 2026, in the process of implementing R1 and R2, districts should prioritize functional consolidation in operations, procurement, training, and administration as a precursor to formal consolidation.

Response:

Respectfully submitted,

Ronald Naso, Chairman
Kentfield Fire Protection District Board of Directors

Marin County Fire Chiefs Association

Dear City Managers and Fire Chiefs,

I wanted to provide an update regarding the Marin County Hazardous Materials Response Team (HMRT) Joint Powers Agreement (JPA), which expires on June 30, 2026.

The Marin County Fire Chiefs Association has begun discussions regarding renewal of the JPA and development of a new agreement for the next term. While we will not have sufficient time to complete the review, agency approvals, and execution process before the current agreement expires, we expect to circulate a proposed updated JPA for review and comment within the next month.

For reference, I have attached a copy of the current JPA that was approved by the participating agencies in 2016. We are sharing the existing agreement to provide background and context as we begin the renewal process.

One of the proposed changes currently under consideration (proposed by San Rafael) is designating the Marin County Fire Department as the fiscal agent in place of the City of San Rafael. This proposal is driven by the County of Marin's planned transition of the Certified Unified Program Agency (CUPA) program from the Department of Public Works to the Marin County Fire Department. With CUPA responsibilities moving to Marin County Fire, it is logical to align administration of the HMRT JPA with the department that will have primary responsibility for hazardous materials program oversight. The transition would also provide the staffing, resources, and administrative infrastructure necessary to effectively manage the fiscal agent responsibilities associated with the JPA.

At this stage, we are simply providing advance notice of the upcoming renewal effort and potential changes under consideration. We look forward to sharing a draft agreement in the coming weeks and receiving your feedback as we work toward a long-term agreement that continues to support regional hazardous materials response throughout Marin County. Thank you for your continued partnership and support of the HMRT program. Please feel free to contact me if you have any questions or would like to discuss the renewal process.

Sincerely,
Jason Weber

Marin County Fire Department

JOINT POWERS AGREEMENT FOR HAZARDOUS MATERIALS SPILLS MANAGEMENT

THIS AGREEMENT ("Agreement"), is made and entered into as of the 1st day of July 2016, by and between the following public agencies: Cities/Towns of Novato, San Rafael, San Anselmo, Fairfax, Ross, Mill Valley, Belvedere, Tiburon, Sausalito, Corte Madera, Larkspur; County of Marin; Kentfield Fire Protection District; Novato Fire Protection District; Southern Marin Fire Protection District; Tiburon Fire Protection District; Ross Valley Fire Department and Marinwood Community Services District.

RECITALS

This Agreement is predicated upon the following facts:

1. Each of the parties to this Agreement is a "Public Agency" as the term is defined in California Government Code Section 6500 and is authorized to enter into Joint Powers Agreements.

2. The parties are responsible for maintenance of public safety and/or fire protection within their respective jurisdiction within the County of Marin, State of California.

3. Pursuant to Government Code Section 6500 et. seq. commonly known as the Joint Exercise of Powers Act, two or more public agencies may by agreement jointly exercise any power common to the contracting parties.

4. Marin public agencies first entered into an agreement in 1982 for the purposes of coordinating management and response to hazardous materials spills. The current agreement is set to expire on June 30, 2016.

5. Each of the parties desires to enter into a new agreement with each of the other parties for the purposes of coordinating management of and response to hazardous materials spills, establishing a formula for financing joint expenses for such management and response, and defining signatory agency responsibilities.

NOW THEREFORE, in consideration of mutual benefits, covenants and agreements set forth herein, the parties agree as follows:

SECTION 1 Definitions

These definitions shall include any subsequent amendments, deletions or additions to the below mentioned statutes.

A. Hazardous Materials Spill

A hazardous materials spill means an incident or potential incident, which threatens public health or safety involving the unsafe release of a hazardous substance or hazardous waste as defined below. A hazardous substance or hazardous waste means an substance or product for which the manufacturer or producer is required to produce a material safety data sheet prepared pursuant to Section 6390 of the California Labor Code or pursuant to the regulations of the Occupational Safety and Health Administration of the U.S. Department of Labor, or pursuant to the Hazardous Substances Information and Training Act (commencing with Section 6360, Chapter 2.5, part 1 of Division 5 of the California Labor Code), or pursuant to any applicable State of Federal law or regulation; any substance or product which is listed as a radioactive material set forth in Chapter 1, Title 10, Appendix B, maintained and updated by the Nuclear Regulatory Commission; or any substance or product defined as hazardous or extremely hazardous waste by Sections 25115 or 25117 of the California Health and Safety Code and set forth in Sections 66680 and 66685 of Title 22 of the California Code of Regulations. Release means any spilling, leaking, pumping, pouring, emitting, emptying, discharging, ejecting, escaping, leaching, dumping, or disposition into the environment. Any material may be added to the list of hazardous materials set forth by applicable State of Federal law or regulation upon a finding by the County Health Officer that it is a material which, because of its quantity, concentration, physical, or chemical characteristics, poses significant present or potential danger to human health and safety or to the environment if released into the environment.

B. Incident Commander

Incident Commander is the individual responsible for the overall management of the incident and is usually from the agency with jurisdiction over the area in which the incident occurred or as designated by such agency.

C. Unified Command

Unified Command is a unified command effort which allows all agencies with responsibility for the incident, either geographical or functional, to manage an incident by establishing a set of common objectives and strategies.

SECTION 2 Authority and Purpose

A. The purpose of this Agreement is to establish a specially trained capability for the expeditious and economical response to a hazardous materials spill or potential release on public and/or private property within the signatories' jurisdictions.

B. The components of this specialized response capability shall consist of;

1. Hazardous Materials Response Team (HMRT) – The HMRT consists of trained fire service personnel from the signatory agencies and Marin County Sheriff's Office, and includes a compliment of apparatus, equipment and trained technicians and specialists. The HMRT shall assist in the control and containment of hazards created by releases and potential releases which exceed the capability of the jurisdiction having primary responsibility, and which shall provide consultation on identifying and managing hazardous materials releases or potential releases in a manner consistent with all local, state and federal laws and regulations regarding such releases.

2. Support Team – The Support Team consists of trained fire service personnel from the signatory agencies to support the HMRT operating in hazardous environments. The Support Team is restricted from operating within or immediately adjacent to chemical environments where hazardous materials emergency response teams would normally operate. The Support Team normally performs activates such as rescue standby, decontamination, and logistical support, under the direction of the Decon Leader.

C. The fiscal agent shall have the authority to collect response related costs on behalf of signatory agencies. Signatory agencies may also collect their response related costs directly from the responsible party.

D. The fiscal agent shall have the authority, on behalf of the signatory agencies, to apply for, receive, and distribute grants from public or private agencies for the purposes set forth in this Agreement.

SECTION 3 Term of Agreement

A. Except as provided below, the term of this Agreement shall be for ten years, beginning on July 1, 2016 and terminating on June 30, 2026. A signatory agency may withdraw upon giving at least ninety (90) days written notice prior to the end of the fiscal year, effective as of the start of the next fiscal year, to all the other parties to the Agreement.

B. Each party to this Agreement certifies that it intends to and does contract with all other parties who are signatories of this Agreement. Each party to this Agreement also agrees that the withdrawal of any party from this Agreement shall not affect this Agreement or such remaining party's intent to contract as described herein, with the other then remaining parties to the Agreement other than to alter the pro rata share of costs.

SECTION 4 Operational Responsibilities

A. As soon as practical upon determining that a hazardous materials release or potential release has occurred, the public safety unit first arriving on scene shall:

1. Immediately isolate the scene, deny access to the scene and seek to protect people and/or livestock in the general vicinity.

2. Notify the Marin County Public Safety Communications Center (County Communications) of the location of the incident and affected area, the type of incident (traffic accident, pipe breakage, etc.), the type and quantity of hazardous material or the characteristics of the material if its type is unknown, safe and unsafe routes to the scene, and request immediate notification of the HMRT.

B. Upon notification of a hazardous materials release, County Communications will contact the Marin County Fire Department ECC for dispatch of the HMRT and such other resources as called for by the protocol of the jurisdiction in which the spill occurs. (The California Highway Patrol has jurisdiction over State highways.)

C. For each incident, command responsibility shall be delegated according to applicable State law. Where State law does not designate responsibility, each signatory city and County shall specify in writing to the HMRT at regular intervals command authority for incidents within its jurisdiction. The incident commander may request additional assistance as he or she deems necessary to restore public health and safety.

D. When the HMRT determines that specialized resources may be required to mitigate the release or assist with clean-up, the HMRT shall provide the Incident Commander with the contact information for such resources.

E. After an incident is under control, as determined by the Incident Commander, the following clean-up protocol shall be followed. First, a reasonable attempt shall be made to give the person(s) responsible for the incident adequate notice and opportunity to remove the hazardous substance. If, in the judgment of the Incident Commander, such opportunity has been adequately provided, considering the conditions, the Incident Commander may authorize additional clean-up operations be carried out, if appropriate, by (1) the City/Town Public Works Department in which the incident occurred, (2) County Public Works for incidents in the unincorporated area, (3) California Department of Transportation for incidents on a State highway, or (4) a licensed Hazardous Waste Clean-up Contractor. The Incident Commander may authorize such additional clean-up arrangements determined to be appropriate for the restoration of public health and safety and for nuisance abatement. Clean-up of private property beyond these requirements shall be the responsibility of the property owner under the auspices of the County Health Officer.

F. Signatory agencies shall cooperate with such incident protocols as this Agreement may require.

SECTION 5. <u>Resource Inventory</u>

A. The signatory agencies agree to fund apparatus, equipment, training, medical monitoring, and personal protective equipment as may be required by the fiscal agent specified in Section 6E to meet state and federal OSHA regulations pertaining to hazardous materials release response.

B. Each signatory agency shall provide the HMRT, when requested, with available information concerning the storage location and use of hazardous materials in its jurisdiction for reference by the HMRT.

SECTION 6. Financing

A. The principles for allocating responsibility for costs arising from response to a hazardous materials release shall be as follows:

1. Primary responsibility for all extraordinary costs related to such an incident rests with the person(s) responsible for the spill. Damages and expenses incurred by the HMRT shall constitute a debt against the person and/or firm causing the incident and shall be collectable by the fiscal agent specified in Section 6E of this agreement. Expenses, as stated above, shall include, but not be limited to, cost attributable to the use of equipment, personnel committed, and any payments required by the HMRT to outside business firms requested by the HMRT to secure, investigate, and monitor remediation and cleanup of the incident. (See Section 13009.6, California Health and Safety Code.)

2. The State of California is not liable for any such costs unless one of its officers, employees, or agents is a person described in Section 6(A) 1 above; or unless the costs are associated with a spill for which a disaster is declared.

3. Funding sources for activities of the HMRT will consist of contributions made by each party in a manner to be determined by the Marin County Fire Chief's Association as provided in subsection B below.

4. To the extent that signatory agencies are not reimbursed for extraordinary costs of managing an incident or its clean-up, the costs shall be the liability of the jurisdiction in which the spill occurred.

B. The fiscal agent shall prepare and submit an annual budget, and any supplemental budget, to the Marin County Fire Chief's Association for approval. Public funds may not be disbursed by the HMRT without adoption of the approved budget, and all receipts and disbursements shall be in strict conformance with the approved budget. Following approval of the budget, and any supplemental budget, the fiscal agent shall invoice each party for its share of the budgeted costs, and payment shall be due to the fiscal agent within 30 days of such invoices.

C. Cost sharing, to support the Hazardous Materials Response Team and to compensate the City of San Rafael for its services as fiscal agent as provided in subsection C below, shall be allocated on a jurisdiction percent of population based on the County of Marin's current census data. Where a Fire District and City share the population, each shall contribute one half of the shared cost.

Jurisdiction	Percent Population
City of Belvedere	1.0
Town of Corte Madera	3.6
County of Marin	11.6
Kentfield FPD	3.0
City of Larkspur	4.8
Marinwood CSD	2.0
City of Mill Valley	5.7
City of Novato	11.65
Novato FPD	11.65
Ross Valley FD*	10.5
City of San Rafael	21.0
Southern Marin FPD**	9.2
Town of Tiburon	3.3
Tiburon FPD	1.0
Total	**100%**

* Ross Valley FD percentage share includes Ross, San Anselmo, and Fairfax.

** Southern Marin FPD percentage share includes Sausalito.

D. Any non-participatory agency shall be responsible for all costs incurred by the Hazardous Materials Response Team.

E. The City of San Rafael is designated to be the fiscal agent of the parties under this Agreement, with the following functions, for which the City of San Rafael shall be reasonably compensated by the parties:

1. Serve as the depository and have custody of all funds from whatever source and establish and maintain such books, records, funds, and accounts as may be required by reasonable accounting practices.

2. Ensure that the disbursement of funds is in strict conformance with the adopted budget.

3. Provide an annual financial report on a fiscal year basis, and such other financial reports as may be requested by the Marin County Fire Chief's Association.

4. Administer cost recovery procedures for the collection of response related expenses and damages.

5. Serve as the financially responsible party for all grants.

SECTION 7. Amendment

Amendments to this Agreement may be made by the approval of two-thirds (2/3) of the governing boards of the then signatory agencies.

SECTION 8. Notices

Except as provided in Section 3 for notices of withdrawal from this Agreement, all notices required or given pursuant to this Agreement shall be made by depositing same in the U.S. mail, postage paid, and addressed as follows:

Hazardous Materials Response Team, c/o City of San Rafael Fire Department, P.O. Box 151560, San Rafael, CA 94915.

SECTION 9. Hold Harmless

Each party shall indemnify and hold each other party harmless from and against all loss, cost, expense (including attorney's fees and expert witness fees), actions or liability occasioned by or arising out of the negligent acts, or negligent failure to perform under the authority of this Agreement by each party's employees or its agents or contractors.

The tort liability of the parties shall be controlled by the provisions of Government Code Division 3.6, Section 810 et seq.

SECTION 10. Entire Agreement

This JPA sets forth the entire Agreement between the parties with respect to content addressed herein and supersedes all prior agreements, communications, and representations, oral or written, express or implied, since the parties intend that this be an integrated Agreement.

SECTION 11. Execution in Counterparts

This Agreement may be executed in one or more counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument. Faxed and scanned signature pages shall be treated as valid as the originals.

IN WITNESS WHEREOF, the parties have executed this Joint Powers Agreement as of the day and year first above written.

AGENCY: CITY OF SAN RAFAEL

By: ______ for JS

JIM SCHUTZ, City Manager

ATTEST:

Esther C. Beirne

ESTHER C. BEIRNE, City Clerk

Approved as to form

Eric T Davis for R.F.E.

Robert F. Epstein, City Attorney

LOCAL NEWS

Marin grand jury urges consolidation of special districts

By **STEVEN ROSENFELD** | srosenfeld@marinij.com

PUBLISHED: June 23, 2026 at 11:44 AM PDT

Marin County's dense thicket of special districts could use a serious pruning, according to the civil grand jury.

In a new investigative report, the government watchdog panel says residents would be better served by merging many of the nearly 100 organizations that provide fire protection, water, sanitation and other key services.

"The current fragmented structure of essential service delivery has produced structural weaknesses: duplicated administrative systems; uneven service quality and fees; and limited capacity for strategic investment," the report said. "Vulnerability to staff turnover, and difficulty adapting to countywide risks such as climate change, aging infrastructure, workforce shortages, and rising costs present increasing challenges."

The grand jury said the special districts and utilities operate independently of the county government, the 11 incorporated municipalities in Marin and the 17 public school districts. Many have their own governing boards, employees, union agreements, parcel taxes, bond obligations and independent legal authority.

"The Marin County Civil Grand Jury's recommendation to explore consolidation of special districts is worthwhile, but the reality is far more complicated than it may appear," said Mary Stompe, a board member of Marin chapter of the Coalition of Sensible Taxpayers. "Consolidation also faces practical and political obstacles."

"Which board voluntarily gives up on its authority? Would directors of two separate water districts support merging into one? Probably not," she said. "Changing the existing structure is a major undertaking."

The grand jury suggested that special districts and agencies providing the same service, such as the county's 11 sewer districts, begin by consolidating administrative and legal operations. Those efficiencies would not only save taxpayers money, the report said, but also insulate smaller operations from disruption by staffing and operational challenges.

But the grand jury noted a resistance to reform from officials on oversight boards who fear a loss of control. The report also cited the absence of a single countywide body overseeing potential mergers.

"Unfortunately, there is no county entity solely responsible for taking action," the grand jury said. "We are therefore calling on the directors of Marin's special districts to work with Marin County government to realize, for all of Marin's residents, the evident benefits of consolidation, cooperation and simplification."

The report examined the "benefits of optimizing for better services" by citing positive and negative examples. For instance, it said, annual sewer rates around Marin range from $729 in Novato to $2,237 in Tiburon and Belvedere, and the average bimonthly bill from the Marin Municipal Water District is $190 to $220, compared $120 to $140 in the North Marin Water District.

The grand jury repeatedly cited efficiencies achieved by the Southern Marin Protection Fire District, including a large staff that offers career advancement, and savings on equipment purchases.

"Southern Marin Fire fronted the cost of new self-contained breathing apparatus equipment for San Rafael, Novato, and Tiburon to be repaid when the Federal Emergency Management Agency Assistance to Firefighters Grant money is received," the report said. "The unit cost was reduced for all four fire districts."

The report also singled out the ongoing political fight to reopen the fire station that closed last year in Ross. It said the conflict is an example of "misguided civic engagement at odds with effective service today, which relies on coordinating resources across jurisdictions, not maintaining standalone structures for symbolic reasons."

Reactions to the report were generally positive from elected officials in policymaking positions and public-interest advocates. But most officials on special district boards did not respond to requests for comment, or they offered more measured remarks.

"The grand jury report raises several good ideas that should be considered, and in some cases are already being implemented," said Marin County Supervisor Dennis Rodoni. He is the chair of the Marin Local Agency Formation Commission, an independent, state-mandated entity that regulates the boundaries of cities and most special districts.

"For example, several of special districts already use county counsel for legal services," he said. "Marinwood CSD and the city of San Rafael have agreements to share fire services between agencies. Over the next couple of years, they will be working to see if a consolidation is possible."

"However, sharing staff between agencies can be a very complex process — for example, how the staff is hired and who oversees them can take time to resolve," Rodoni said. "I just went through this process as an appointed member of the San Rafael Sanitary District, where we will still have oversight of the district operations, but Central Marin Sanitary Agency will bring our staff into their system to improve efficiencies. This took over two years to make it possible."

"I know the grand jury understands that this is already happening, but it takes time and lots of collaboration to ensure it happens correctly," he said.

Doug Kelly, board president for the Ross Valley Sanitary District, said it "fully supports consolidation of the members of the Central Marin Sanitary District."

"We have formed a subcommittee with our sister agencies to study that issue," he said. "We haven't placed any agenda item on further consolidation, so I can't speak to that, but my personal feelings are that, as the grand jury suggests, we can certainly consider shared services as we look at county wide consolidations."

The grand jury suggested a three-stage timetable for consolidation that it characterized as "dating," "engagement" and "marriage."

By Oct. 1, it suggested county supervisors "direct the development of comprehensive, cost-efficient starred services," listing "IT, legal, finance, HR/payroll, harmonized compensation/benefits package, insurance."

By Jan. 1, special district boards should conduct "their first semi-annual consolidation exploration meeting with similar districts" and share those findings with county officials.

By June 1, 2027, "compensation structures should be reviewed across all districts and considered for adjustment," and term limits adopted for officials on district governing boards.

Lucy Dilworth, another board member of the Coalition of Sensible Taxpayers, praised the report's focus but said its timeline might be too ambitious.

"The report is right to push the conversation toward consolidation and shared services," said Dilworth, a former grand jury foreperson. "There are real savings and service improvements to be found there."

"Where I think it gets a bit ahead of itself is on how quickly any of this can realistically happen," Dilworth said. "Consolidation sounds straightforward on paper — merge agencies, streamline administration, reduce duplication — but in practice it's complicated and slow. You're dealing with different aims, geographies, histories, labor contracts, pension systems, retirement obligations and unions. Those aren't small technical details. They're often the hardest part of the entire process."

The 18-page grand jury report — titled "Better Service at Lower Cost: Optimizing Essential Services for the Future of Marin" — was released on June 11. It is online at shorturl.at/i8ijA.

2026 >
June >
23

To: KFD Team

From: Steve Akram

To the greatest team,

Thank you for your Continued Service for our Kentfield Community.

Special thanks to Larry.

Steve. Akram@
gmail.com

KENTFIELD FIRE PROTECTION DISTRICT

Kentfield Fire Protection District (i.KFire)
1004 Sir Francis Drake Blvd
Kentfield, CA 94904
United States

Calculated Time Summary
Monthly Timesheet Overtime Hours

Time Entry Dates: 06/01/2026-06/30/2026

First Name: Anthony Last Name: Beltramo

Date	Pay Category	Overtime Special Handling	Total Work Hours
06/12/2026	Overtime	Overtime on Regular Check	24.00
Subtotal (First Name: Anthony Last Name: Beltramo)			24.00

First Name: Bryan Last Name: Bridges

Date	Pay Category	Overtime Special Handling	Total Work Hours
06/11/2026	Overtime	Overtime on Regular Check	12.00
06/17/2026	Overtime	Overtime on Regular Check	24.00
Subtotal (First Name: Bryan Last Name: Bridges)			36.00

First Name: Anthony Last Name: Garcia

Date	Pay Category	Overtime Special Handling	Total Work Hours
06/05/2026	OT to Comp Time (1.5x)	Overtime to Comp Time	7.00
Subtotal (First Name: Anthony Last Name: Garcia)			7.00

First Name: Michael Last Name: Gutierrez

Date	Pay Category	Overtime Special Handling	Total Work Hours
06/18/2026	Overtime	Overtime on Regular Check	24.00
Subtotal (First Name: Michael Last Name: Gutierrez)			24.00

First Name: Zachary Last Name: Nelson

Date	Pay Category	Overtime Special Handling	Total Work Hours
06/16/2026	Overtime	Overtime on Regular Check	24.00
06/17/2026	Overtime	Overtime on Regular Check	11.00
Subtotal (First Name: Zachary Last Name: Nelson)			35.00

First Name: Mitchell Last Name: Neve

Date	Pay Category	Overtime Special Handling	Total Work Hours
06/01/2026	Overtime	Overtime on Regular Check	24.00
06/04/2026	Overtime	Overtime on Regular Check	11.00
06/07/2026	Overtime	Overtime on Regular Check	16.00
06/16/2026	Overtime	Overtime on Regular Check	24.00
06/17/2026	Overtime	Overtime on Regular Check	11.00
Subtotal (First Name: Mitchell Last Name: Neve)			86.00

Calculated Time Summary
Monthly Timesheet Overtime Hours

First Name: Anthony Last Name: Tescallo

Date	Pay Category	Overtime Special Handling	Total Work Hours
06/05/2026	Overtime	Overtime to Separate Check	24.00
Subtotal (First Name: Anthony Last Name: Tescallo)			
			24.00

First Name: Jena Last Name: Wilson

Date	Pay Category	Overtime Special Handling	Total Work Hours
06/22/2026	Overtime	Overtime on Regular Check	1.00
Subtotal (First Name: Jena Last Name: Wilson)			
			1.00

Report Total

237.00

Kentfield Fire Protection District

Monthly Incident Report.

Date	Incident Type	Basic Incident Alarm Date Time (FD1.26)	Basic Shift Or Platoon (FD1.30)	Basic Primary Station Name (FD1.4)
June 2026	EMS call, excluding vehicle accident with injury	06/01/2026 01:29:55		
June 2026	EMS call, excluding vehicle accident with injury	06/01/2026 11:30:59		
June 2026	EMS call, excluding vehicle accident with injury	06/01/2026 15:20:17		
June 2026	Chemical hazard (no spill or leak)	06/03/2026 12:52:46		
June 2026	Motor vehicle accident with injuries	06/03/2026 17:36:56		
June 2026	Hazardous condition, other	06/04/2026 11:56:05		
June 2026	EMS call, excluding vehicle accident with injury	06/04/2026 14:38:41		
June 2026	EMS call, excluding vehicle accident with injury	06/04/2026 16:02:45		
June 2026	EMS call, excluding vehicle accident with injury	06/05/2026 09:18:07		
June 2026	Public service assistance, other	06/05/2026 09:49:23		
June 2026	Public service assistance, other	06/05/2026 11:20:47		
June 2026	Alarm system activation, no fire - unintentional	06/05/2026 12:57:34		
June 2026	EMS call, excluding vehicle accident with injury	06/05/2026 22:00:19		
June 2026	Alarm system activation, no fire - unintentional	06/06/2026 02:10:49		
June 2026	EMS call, excluding vehicle accident with injury	06/06/2026 05:12:52		
June 2026	EMS call, excluding vehicle accident with injury	06/07/2026 17:38:56		
June 2026	EMS call, excluding vehicle accident with injury	06/07/2026 18:01:48		
June 2026	Building fire	06/07/2026 19:44:44		
June 2026	Gas leak (natural gas or LPG)	06/08/2026 08:15:55		
June 2026	EMS call, excluding vehicle accident with injury	06/09/2026 00:13:57		
June 2026	EMS call, excluding vehicle accident with injury	06/09/2026 04:53:16		
June 2026	EMS call, excluding vehicle accident with injury	06/09/2026 19:51:12		
June 2026	Building fire	06/10/2026 15:19:09		
June 2026	Motor vehicle accident with injuries	06/10/2026 15:42:24		
June 2026	EMS call, excluding vehicle accident with injury	06/10/2026 17:56:00		
June 2026	EMS call, excluding vehicle accident with injury	06/11/2026 01:11:50		
June 2026	Alarm system activation, no fire - unintentional	06/11/2026 08:40:50		
June 2026	Natural vegetation fire, other	06/11/2026 14:15:49		
June	EMS call, excluding vehicle accident	06/11/2026 16:09:07		

Date	Incident Type	Basic Incident Alarm Date Time (FD1.26)	Basic Shift Or Platoon (FD1.30)	Basic Primary Station Name (FD1.4)
2026	with injury			
June 2026	EMS call, excluding vehicle accident with injury	06/11/2026 18:44:18		
June 2026	EMS call, excluding vehicle accident with injury	06/11/2026 18:53:29		
June 2026	EMS call, excluding vehicle accident with injury	06/12/2026 12:45:19		
June 2026	Power line down	06/12/2026 19:23:49		
June 2026	Public service assistance, other	06/12/2026 21:46:37		
June 2026	EMS call, excluding vehicle accident with injury	06/13/2026 01:30:01		
June 2026	EMS call, excluding vehicle accident with injury	06/13/2026 07:13:02		
June 2026	Alarm system activation, no fire - unintentional	06/13/2026 07:48:21		
June 2026	EMS call, excluding vehicle accident with injury	06/13/2026 08:26:21		
June 2026	Public service assistance, other	06/13/2026 13:02:12		
June 2026	EMS call, excluding vehicle accident with injury	06/13/2026 15:44:45		
June 2026	Extrication of victim(s) from vehicle	06/13/2026 17:36:15		
June 2026	EMS call, excluding vehicle accident with injury	06/13/2026 20:52:54		
June 2026	EMS call, excluding vehicle accident with injury	06/14/2026 08:18:19		
June 2026	EMS call, excluding vehicle accident with injury	06/14/2026 09:49:16		
June 2026	EMS call, excluding vehicle accident with injury	06/14/2026 14:21:36		
June 2026	EMS call, excluding vehicle accident with injury	06/15/2026 09:45:38		
June 2026	Public service assistance, other	06/16/2026 03:28:32		
June 2026	Alarm system activation, no fire - unintentional	06/16/2026 19:07:46		
June 2026	EMS call, excluding vehicle accident with injury	06/17/2026 01:22:37		
June 2026	Alarm system activation, no fire - unintentional	06/17/2026 10:31:39		
June 2026	EMS call, excluding vehicle accident with injury	06/17/2026 16:36:14		
June 2026	Public service assistance, other	06/18/2026 02:24:08		
June 2026	EMS call, excluding vehicle accident with injury	06/18/2026 18:33:17		
June 2026	Alarm system activation, no fire - unintentional	06/19/2026 18:08:53		
June 2026	Public service assistance, other	06/19/2026 21:55:07		
June 2026	EMS call, excluding vehicle accident with injury	06/20/2026 02:28:08		
June 2026	Building fire	06/20/2026 13:13:33		
June 2026	Alarm system activation, no fire - unintentional	06/20/2026 18:39:19		
June 2026	EMS call, excluding vehicle accident with injury	06/21/2026 16:45:07		
June 2026	EMS call, excluding vehicle accident with injury	06/22/2026 08:03:14		
June	Public service assistance, other	06/22/2026 14:04:14		

Date	Incident Type	Basic Incident Alarm Date Time (FD1.26)	Basic Shift Or Platoon (FD1.30)	Basic Primary Station Name (FD1.4)
2026				
June 2026	Public service assistance, other	06/22/2026 16:20:36		
June 2026	Motor vehicle accident with injuries	06/22/2026 17:41:54		
June 2026	EMS call, excluding vehicle accident with injury	06/22/2026 21:04:57		
June 2026	Motor vehicle accident with injuries	06/23/2026 12:39:57		
June 2026	Alarm system activation, no fire - unintentional	06/23/2026 14:33:08		
June 2026	EMS call, excluding vehicle accident with injury	06/23/2026 17:45:14		
June 2026	Alarm system activation, no fire - unintentional	06/24/2026 04:56:41		
June 2026	EMS call, excluding vehicle accident with injury	06/24/2026 11:54:28		
June 2026	EMS call, excluding vehicle accident with injury	06/25/2026 02:25:11		
June 2026	EMS call, excluding vehicle accident with injury	06/25/2026 13:19:01		
June 2026	Alarm system activation, no fire - unintentional	06/25/2026 17:47:20		
June 2026	EMS call, excluding vehicle accident with injury	06/25/2026 21:31:17		
June 2026	EMS call, excluding vehicle accident with injury	06/26/2026 11:26:58		
June 2026	EMS call, excluding vehicle accident with injury	06/27/2026 00:29:09		
June 2026	Gas leak (natural gas or LPG)	06/27/2026 13:58:29		
June 2026	Natural vegetation fire, other	06/28/2026 10:34:26		
June 2026	Public service assistance, other	06/28/2026 11:44:00		
June 2026	Public service assistance, other	06/28/2026 12:37:08		
June 2026	EMS call, excluding vehicle accident with injury	06/28/2026 16:41:00		
June 2026	EMS call, excluding vehicle accident with injury	06/28/2026 17:21:07		
June 2026	EMS call, excluding vehicle accident with injury	06/28/2026 18:04:13		
June 2026	EMS call, excluding vehicle accident with injury	06/28/2026 20:22:13		
June 2026	Alarm system activation, no fire - unintentional	06/29/2026 11:19:32		
June 2026	Extrication of victim(s) from vehicle	06/29/2026 16:46:27		
June 2026	EMS call, excluding vehicle accident with injury	06/30/2026 02:06:55		
June 2026	EMS call, excluding vehicle accident with injury	06/30/2026 14:07:27		
June 2026	EMS call, excluding vehicle accident with injury	06/30/2026 22:26:31		
Count: 88	**Count: 88**			

Report Criteria

Date: Is Equal To Last Month

Kentfield Fire Protection District
Warrant List
June 2026

Type	Date	Num	Name	Memo	Split	Amount	Balance
437 · Cash-Gen Ckg							
Check	06/02/2026	805306524	AT&T 415 453 1064 204 1	BAN #9391050060/ Inv #25251265- Elevator	2300 · Telephone	-32.37	-32.37
Check	06/02/2026	805306525	Banner Life Insurance Company	181941050 - Gutierrez	1515 · Health Insurance	-44.10	-76.47
Check	06/02/2026	805306526	Bound Tree Medical, LLC	Acct #208491	-SPLIT-	-2,187.02	-2,263.49
Check	06/02/2026	805306527	C.A.P.F.	June 2026 Billing	1515 · Health Insurance	-324.50	-2,587.99
Check	06/02/2026	805306528	CalPERS - OPEB	ID# 3852809272-Kentfield Fire District OPEB	1560 · Other Post Employment Benefits	-46,487.75	-49,075.74
Check	06/02/2026	805306529	County of Marin	Inv #052106-04 / EMS Recertification_Gutierrez	2305 · Training	-52.00	-49,127.74
Check	06/02/2026	805306530	DNG Enterprises, Inc.	(a/c #3770) 5/31/2026 Statement	2050 · Auto/Equipment Repair	-2,025.06	-51,152.80
Check	06/02/2026	805306531	East Bay Tire Co.	Invoice # 2240751	2050 · Auto/Equipment Repair	-441.92	-51,594.72
Check	06/02/2026	805306532	Ferguson Waterworks	Invoice # 1924905; Customer # 425633	4035 · C/O-Hydrant & Mains	-14,604.33	-66,199.05
Check	06/02/2026	805306533	Golden State Emergency Vehicle Service	A/C No. PIE-0066	2050 · Auto/Equipment Repair	-336.99	-66,536.04
Check	06/02/2026	805306534	Kentfield Fire District Payroll Account	A/C #0507976165 - June 2026 CEPPT Contributions	1565 · Retirement Prefunding Contrib	-18,750.00	-85,286.04
Check	06/02/2026	805306535	Kentfield Fire District Payroll Account	A/C #0507976165	-SPLIT-	-134,062.63	-219,348.67
Check	06/02/2026	805306536	Kentfield Prof. FF #1775	Dues: 4/29/2026 - 5/26/2026	610 · Union Dues	-1,881.04	-221,229.71
Check	06/02/2026	805306537	Marin Sanitary Service	Inv # 3365444	2125 · Garbage	-863.23	-222,092.94
Check	06/02/2026	805306538	Marin Municipal Water Dist.	(A/C 175859 &174720)	-SPLIT-	-699.77	-222,792.71
Check	06/02/2026	805306539	Pacific Gas & Electric	Acct 1176933549-5 - Statement 5/21/2026	2130 · Gas & Electric	-970.81	-223,763.52
Check	06/02/2026	805306540	Vision Service Plan	Client ID #00106116- June 2026	1515 · Health Insurance	-767.10	-224,530.62
Check	06/02/2026	805306541	U.S. Bank	Kentfield Fire District Acct #: 4866 9145 5553 8443	-SPLIT-	-17,881.09	-242,411.71
Check	06/29/2026	805306542	Arcadian Tax & Financial Services	Invoice # 331	1705 · Accountant	-4,418.75	-246,830.46
Check	06/29/2026	805306543	AT&T 415 453 1064 204 1	BAN #9391050060/ Inv #25397829- Elevator	2300 · Telephone	-32.14	-246,862.60
Check	06/29/2026	805306544	Banner Life Insurance Company	181492416 - Tescallo	1515 · Health Insurance	-47.32	-246,909.92
Check	06/29/2026	805306545	Business Card	5/5/26 - 6/4/26: Pomi 7901	-SPLIT-	-1,240.29	-248,150.21
Check	06/29/2026	805306546	Banshee Networks, Inc.	Invoice # 17000	2200 · S/S-Computer	-1,285.16	-249,435.37
Check	06/29/2026	805306547	County of Marin	Inv #060826-01 / EMS Recertification_Dow	2305 · Training	-52.00	-249,487.37
Check	06/29/2026	805306548	Sean Daily	PO # 10770; Local Mitigation Funds	2150 · Prevention	-4,500.00	-253,987.37
Check	06/29/2026	805306549	Fail Safe Testing	Invoice # 15020 & 14940	-SPLIT-	-2,555.46	-256,542.83
Check	06/29/2026	805306550	Kentfield Fire District Payroll Account	A/C #0507976165_ 1959 Survivor FY 2025/26	-SPLIT-	-852.80	-257,395.63
Check	06/29/2026	805306551	Kentfield Fire District Payroll Account	A/C #0507976165	-SPLIT-	-125,579.69	-382,975.32
Check	06/29/2026	805306552	Kentfield Fire District Payroll Account	A/C #0507976165	-SPLIT-	-130,984.60	-513,959.92
Check	06/29/2026	805306554	Marin Garden Solutions, Inc.	Invoice # 6193	2055 · Building Repair	-321.25	-514,281.17
Check	06/29/2026	805306555	RelaDyne	Invoice # 1286880-IN	2135 · Gas & Oil	-2,205.68	-516,486.85
Check	06/29/2026	805306556	Ricoh USA, Inc.	Acct #1374116-1034296USC / Inv # 110108991	2215 · S/S-Office	-674.78	-517,161.63
Check	06/29/2026	805306557	Stripe N Seal, Inc.	Inv #43934	4050 · C/O-Building Renovation	-9,565.00	-526,726.63
Check	06/29/2026	805306558	U.S. Bank	Kentfield Fire District Acct #: 4866 9145 5553 8443	-SPLIT-	-3,312.39	-530,039.02
Check	06/29/2026	805306559	Vestis	(a/c #792113681) Inv # 5080824495	2050 · Auto/Equipment Repair	-77.34	-530,116.36
Check	06/29/2026	805306560	Warren Security Systems, Inc.	Acct # 5233; Alarm System Monthly_ Invoice # 1170428	2055 · Building Repair	-96.00	-530,212.36
Check	06/29/2026	805306553	Kentfield Prof. FF #1775	Dues: 5/27/2026 - 6/23/2026	610 · Union Dues	-1,881.04	-532,093.40
Total 437 · Cash-Gen Ckg						-532,093.40	-532,093.40
439 · Cash-Payroll							
Check	06/12/2026	Debit	IBS		2005 · Administrative Expense	-275.00	-275.00
Check	06/26/2026	Debit	IBS		2005 · Administrative Expense	-123.00	-398.00
Total 439 · Cash-Payroll						-398.00	-398.00
Liabilities							
565 · Amer Fnds-Invest Def							
Check	06/02/2026	805306535	Kentfield Fire District Payroll Account	457 Payroll Biweekly Deduction	437 · Cash-Gen Ckg	3,633.77	3,633.77
Check	06/29/2026	805306551	Kentfield Fire District Payroll Account	457 Payroll Biweekly Deduction	437 · Cash-Gen Ckg	3,633.77	7,267.54
Check	06/29/2026	805306552	Kentfield Fire District Payroll Account	457 Payroll Biweekly Deduction	437 · Cash-Gen Ckg	3,633.77	10,901.31
Total 565 · Amer Fnds-Invest Def						10,901.31	10,901.31
610 · Union Dues							

Kentfield Fire Protection District
Warrant List
June 2026

Type	Date	Num	Name	Memo	Split	Amount	Balance
Check	06/29/2026	805306551	Kentfield Fire District Payroll Account	IBS Invoice Fee	437 · Cash-Gen Ckg	275.00	831.97
Check	06/29/2026	805306552	Kentfield Fire District Payroll Account	IBS Invoice Fee	437 · Cash-Gen Ckg	123.00	954.97
Check	06/29/2026	805306558	U.S. Bank	Kentfield Fire District Acct #: 4866 9145 5553 8443	437 · Cash-Gen Ckg	31.99	986.96
Total 2005 · Administrative Expense						986.96	986.96
2015 · Dues & Publications							
Check	06/02/2026	805306541	U.S. Bank	Kentfield Fire District Acct #: 4866 9145 5553 8443	437 · Cash-Gen Ckg	115.00	115.00
Check	06/29/2026	805306545	Business Card	5/5/26 - 6/4/26: Pomi 7901	437 · Cash-Gen Ckg	13.29	128.29
Check	06/29/2026	805306558	U.S. Bank	Kentfield Fire District Acct #: 4866 9145 5553 8443	437 · Cash-Gen Ckg	115.00	243.29
Total 2015 · Dues & Publications						243.29	243.29
2050 · Auto/Equipment Repair							
Check	06/02/2026	805306530	DNG Enterprises, Inc.	(a/c #3770) 5/31/2026 Statement	437 · Cash-Gen Ckg	2,025.06	2,025.06
Check	06/02/2026	805306531	East Bay Tire Co.	Invoice # 2240751	437 · Cash-Gen Ckg	441.92	2,466.98
Check	06/02/2026	805306533	Golden State Emergency Vehicle Service	Invoice #CI055826; A/C No. PIE-0066	437 · Cash-Gen Ckg	336.99	2,803.97
Check	06/02/2026	805306541	U.S. Bank	Kentfield Fire District Acct #: 4866 9145 5553 8443	437 · Cash-Gen Ckg	92.37	2,896.34
Check	06/29/2026	805306549	Fail Safe Testing	Invoice # 15020	437 · Cash-Gen Ckg	1,175.00	4,071.34
Check	06/29/2026	805306549	Fail Safe Testing	Invoice # 14940	437 · Cash-Gen Ckg	1,380.46	5,451.80
Check	06/29/2026	805306559	Vestis	(a/c #792113681) Inv # 5080824495	437 · Cash-Gen Ckg	77.34	5,529.14
Total 2050 · Auto/Equipment Repair						5,529.14	5,529.14
2055 · Building Repair							
Check	06/29/2026	805306554	Marin Garden Solutions, Inc.	Invoice # 6193_ May 2026 Maintenance	437 · Cash-Gen Ckg	321.25	321.25
Check	06/29/2026	805306560	Warren Security Systems, Inc.	Acct # 5233; Alarm System Monthly_ Invoice # 1170428	437 · Cash-Gen Ckg	96.00	417.25
Total 2055 · Building Repair						417.25	417.25
2110 · Domestic Water							
Check	06/02/2026	805306538	Marin Municipal Water Dist.	(A/C 175859)	437 · Cash-Gen Ckg	594.31	594.31
Check	06/02/2026	805306538	Marin Municipal Water Dist.	(A/C 174720)	437 · Cash-Gen Ckg	105.46	699.77
Total 2110 · Domestic Water						699.77	699.77
2120 · Fire Conferences							
Check	06/02/2026	805306541	U.S. Bank	Kentfield Fire District Acct #: 4866 9145 5553 8443	437 · Cash-Gen Ckg	1,954.47	1,954.47
Check	06/29/2026	805306558	U.S. Bank	Kentfield Fire District Acct #: 4866 9145 5553 8443	437 · Cash-Gen Ckg	231.61	2,186.08
Total 2120 · Fire Conferences						2,186.08	2,186.08
2125 · Garbage							
Check	06/02/2026	805306537	Marin Sanitary Service	Inv # 3365444_May Service	437 · Cash-Gen Ckg	863.23	863.23
Total 2125 · Garbage						863.23	863.23
2130 · Gas & Electric							
Check	06/02/2026	805306539	Pacific Gas & Electric	Acct 1176933549-5 - Statement 5/21/2026	437 · Cash-Gen Ckg	970.81	970.81
Total 2130 · Gas & Electric						970.81	970.81
2135 · Gas & Oil							
Check	06/29/2026	805306555	RelaDyne	Invoice # 1286880-IN	437 · Cash-Gen Ckg	2,205.68	2,205.68
Total 2135 · Gas & Oil						2,205.68	2,205.68
2150 · Prevention							

Kentfield Fire Protection District
Warrant List
June 2026

Type	Date	Num	Name	Memo	Split	Amount	Balance
Total 2315 · Wellness Fitness						3,232.25	3,232.25
Total Services & Supplies						31,403.93	31,403.93
Capital Outlay							
4015 · C/O-Fire Equipment							
Check	06/02/2026	805306541	U.S. Bank	Kentfield Fire District Acct #: 4866 9145 5553 8443	437 · Cash-Gen Ckg	9,421.23	9,421.23
Total 4015 · C/O-Fire Equipment						9,421.23	9,421.23
4035 · C/O-Hydrant & Mains							
Check	06/02/2026	805306532	Ferguson Waterworks	Invoice # 1892658; Customer # 425633	437 · Cash-Gen Ckg	14,604.33	14,604.33
Total 4035 · C/O-Hydrant & Mains						14,604.33	14,604.33
4041 · C/O - PPE							
Check	06/02/2026	805306541	U.S. Bank	Kentfield Fire District Acct #: 4866 9145 5553 8443	437 · Cash-Gen Ckg	2,444.28	2,444.28
Check	06/02/2026	805306541	U.S. Bank	Return: Structure Boots	437 · Cash-Gen Ckg	-507.69	1,936.59
Total 4041 · C/O - PPE						1,936.59	1,936.59
4050 · C/O-Building Renovation							
Check	06/29/2026	805306557	Stripe N Seal, Inc.	Inv #43934	437 · Cash-Gen Ckg	9,565.00	9,565.00
Total 4050 · C/O-Building Renovation						9,565.00	9,565.00
Total Capital Outlay						35,527.15	35,527.15
Total Expenses						517,828.01	517,828.01
TOTAL						0.00	0.00