



CONTRA COSTA LOCAL AGENCY FORMATION COMMISSION
40 Muir Road, 1st Floor • Martinez, CA 94553
e-mail: LouAnn.Teixeira@lafco.cccounty.us
(925) 313-7133

Lou Ann Teixeira
Executive Officer

NOTICE AND AGENDA FOR REGULAR MEETING

Wednesday, September 13, 2023, 1:30 PM

PUBLIC ACCESS AND PUBLIC COMMENT INSTRUCTIONS

The public may attend this meeting in person at the following locations: Board of Supervisor Chambers, County Administration Building, 1025 Escobar St. 1st Floor, Martinez, CA 94553, and 309 Diablo Rd., Danville, CA 94526.

The public may also attend this meeting remotely by Zoom or telephone.

If joining remotely by Zoom, please click the link below:

<https://cccounty-us.zoom.us/j/82503299169>

Or Telephone:

Dial:

USA 214 765 0478 US Toll

USA 888 278 0254 US Toll-free

Conference code: 220394

LAFCO meetings are audio recorded and posted online at <http://contracostalafco.org/meetings-and-public-hearings/>. Audio recordings are available the day following the LAFCO meeting. LAFCO meeting materials and staff reports are available online at <http://contracostalafco.org/meetings-and-public-hearings/>.

PUBLIC COMMENT: The Commission will consider all verbal and written comments received. Comments may be emailed to LouAnn.Teixeira@lafco.cccounty.us or by U.S. mail to Contra Costa LAFCO at 40 Muir Road 1st Floor, Martinez, CA 94553. Please indicate the agenda item number, if any. If you want your comments read into the record, please indicate so in the subject line. For public hearings, the Chair will announce the opening and closing of the public hearing. The Chair will call for verbal public comments.

NOTICE TO THE PUBLIC

Disclosable public records for a regular meeting agenda distributed to a majority of the members of the Commission less than 72 hours prior to that meeting will be made available on <http://contracostalafco.org/meetings>

Campaign Contribution Disclosure

If you are an applicant or an agent of an applicant on a matter to be heard by the Commission, and if you have made campaign contributions totaling \$250 or more to any Commissioner in the past 12 months, Government Code Section 84308 requires that you disclose the fact, either orally or in writing, for the official record of the proceedings.

Notice of Intent to Waive Protest Proceedings

In the case of a change of organization consisting of an annexation or detachment, or a reorganization consisting solely of annexations or detachments, or both, or the formation of a county service area, it is the intent of the Commission to waive subsequent protest and election proceedings provided that appropriate mailed notice was given to landowners and registered voters within the affected territory pursuant to Gov. Code sections 56157 and 56663, and no written opposition from affected landowner or voters to the proposal is received before the conclusion of the commission proceedings on the proposal.

American Disabilities Act Compliance

LAFCO will provide reasonable accommodation for persons with disabilities planning to join the meeting. Please contact the LAFCO office at least 48 hours before the meeting at 925-313-7133.

SEPTEMBER 13, 2023 CONTRA COSTA LAFCO AGENDA

1. Call to Order
2. Roll Call
3. Approval of Minutes of the July 12, 2023, regular LAFCO meeting
4. Public Comment Period (please observe a three-minute time limit): Members of the public are invited to address the Commission regarding any item that is not scheduled for discussion as part of this Agenda. No action will be taken by the Commission at this meeting as a result of items presented at this time.

SPHERE OF INFLUENCE (SOI) AMENDMENTS/CHANGES OF ORGANIZATION

5. *LAFCO 23-08 – Annexation to Delta Diablo – Loreto Bay Estates* – consider approving annexation of 2.88+ acres (APN 096-050-016) located at the northeast corner of Pullman Ave and Fairview Ave (Bay Point) to serve development of 15 residential lots; and consider related actions as a responsible agency under the California Environmental Quality Act (CEQA) **Public Hearing**

BUSINESS ITEMS

6. *Wastewater Municipal Service Review (MSR)/SOI Updates - Contract Extension* – SWALE, Inc. – consider extending the existing contract with SWALE, Inc. and Baracco Associates to December 31, 2023 in conjunction with the 3rd round *Wastewater MSR/SOI Updates* covering 20 local agencies
7. *Environmental Planning Services – Contract Extension* - consider extending the existing contract with SWALE, Inc. and Baracco Associates to November 30, 2023 for environmental planning services
8. *County Service Areas (CSAs) MSR/SOI Updates* – authorize staff to execute a contract with Planwest Partners Inc. to prepare a 2nd round MSR/SOI updates covering miscellaneous CSAs
9. *FY 2021-22 Financial Audit* - Receive and file audit report

INFORMATIONAL ITEMS

10. *Environmental and MSR Consulting Services* – on-call list of pre-qualified consultants - *informational item*
11. *Current and Potential Applications* - update on current and potential applications – *information only*
12. Correspondence from Contra Costa County Employees' Retirement Association (CCCERA)
13. Commissioner Comments and Announcements
14. Staff Announcements/Newspaper Articles/CALAFCO Update

ADJOURNMENT

Next regular LAFCO meeting is October 11, 2023, at 1:30 pm.

LAFCO STAFF REPORTS AVAILABLE AT http://www.contracostalafco.org/meeting_archive.htm

**CONTRA COSTA LOCAL AGENCY FORMATION
- COMMISSION MEETING MINUTES
July 12, 2023**

1. Oath of Office administered by LAFCO Legal Counsel to newly appointed Commissioner Scott Pastor.
2. Vice Chair Blubaugh welcomed incoming Commissioner Pastor. After **Roll Call**, the meeting of **July 12, 2023**, was called to order at 1:32 p.m. (**Agenda Items 1 - 2**).

The following Commissioners and staff were present:

Regular Commissioners	Alternate Commissioners	Staff
Federal Glover, Chair (absent)	Chuck Lewis	Lou Ann Texeira, Executive Officer
Don Blubaugh, Vice Chair	Edi Birsan	Tom Geiger, Commission Counsel
Candace Andersen	Diane Burgis (absent)	Anna Seithel, LAFCO Clerk Analyst
Patricia Bristow		
Mike McGill		
Scott Perkins		
Gabriel Quinto (absent)		

Announcement: Pursuant to Governor Newsom’s Executive Order and local county health orders issued to address the COVID 19 pandemic, the Commission meeting is being held via Zoom videoconference and in person. The public may attend in person, via Zoom, or listen to the meeting telephonically and comment by calling in to the teleconference meeting per the instructions on page one of the agenda. As required by the Brown Act, all votes taken this afternoon will be done by a roll call vote of the attending Commissioners participating via teleconference and in person.

3. **Approval of June 14, 2023, Minutes and Corrections**
Upon motion by Commissioner Andersen and second by Commissioner McGill, the Commission unanimously, by a 6-0 vote, approved the June 14, 2023, meeting minutes. Vice Chair Blubaugh invited comments from the Commission; there were no comments. Chair Blubaugh invited comments from the public; there were no comments.

VOTE:

AYES: Andersen, Blubaugh, Birsan, Bristow, McGill, Perkins
 NOES: None
 ABSENT: Glover, Quinto, Burgis
 ABSTAIN: None

4. **Public Comments**
Chair Blubaugh invited comments from the public; there were no comments.
5. **SPHERE OF INFLUENCE (SOI) AMENDMENTS/CHANGES OF ORGANIZATION**
LAFCO 23-05 – Annexation 322 to West County Wastewater District – Scannell Properties -

consider approving annexation of 28+ acres (APNs 408-130-041 & 408-090-055) located at 155 and 177 Parr Blvd (unincorporated Richmond) to serve development of two warehouses; and consider related actions as a responsible agency under the California Environmental Quality Act (CEQA). Following the staff report, Vice Chair Blubaugh opened the Public Hearing. There was no public comment and the Public Hearing was closed. Vice Chair Blubaugh called for Commissioner comments. Commissioners had no comments. Commissioner Andersen moved to approve the annexation as proposed; the motion was seconded by Commissioner Perkins. Votes were called and the Commission unanimously approved the annexation as proposed by a 6-0 vote.

VOTE:

AYES: Andersen, Blubaugh, Birsan, Bristow, McGill, Perkins

NOES: None

ABSENT: Glover, Quinto, Burgis

ABSTAIN: None

6. ***Detachment from Reclamation District 800 (RD 800) – Pulte Homes*** - consider approving detachment of 29+ acres from RD 800 (APNs 004-510-001, -003, -005) located at 4660 Point of Timber Road, Discovery Bay; and consider related actions as a responsible agency under CEQA. Following the staff report, Vice Chair Blubaugh opened the Public Hearing. There were no public comments, and the Public Hearing was closed. Vice Chair Blubaugh called for Commissioner comments. Commissioners provided comments and questions. Commissioner Andersen moved to approve the detachment as proposed; the motion was seconded by Commissioner Perkins. Votes were called and the motion passed by a 4-2 vote.

VOTE:

AYES: Andersen, Blubaugh, Birsan, Perkins

NOES: Bristow, McGill

ABSENT: Glover, Quinto, Burgis

ABSTAIN: None

7. ***LAFCO 23-08 – Annexation to Delta Diablo – Loreto Bay Estates*** – consider approving annexation of 2.88+ acres (APN 096-050-016) located at the northeast corner of Pullman Ave and Fairview Ave (Bay Point) to serve development of 15 residential lots; and consider related actions as a responsible agency under CEQA. Following the staff report, Vice Chair Blubaugh opened the Public Hearing. There was no public comment and the Public Hearing was closed. Commissioner Andersen moved to continue this item to September 13, 2023, seconded by Commissioner Birsan. Votes were called and the motion passed unanimously by a 6-0 vote. ***This Public Hearing was continued to the September 13, 2023, LAFCO Meeting.***

VOTE:

AYES: Andersen, Blubaugh, Birsan, Bristow, McGill, Perkins

NOES: None

ABSENT: Glover, Quinto, Burgis

ABSTAIN: None

BUSINESS ITEMS

8. ***Legislative Update*** – Staff provided a legislative update and asked the Commission to approve submitting a position letter opposing AB 399. Commissioner McGill moved to receive the legislative update and approve the letter of opposition (AB 399), seconded by Commissioner Andersen. Votes were called and the motion passed unanimously by a 6-0 vote.

VOTE:

AYES: Andersen, Blubaugh, Birsan, Bristow, McGill, Perkins

NOES: None

ABSENT: Glover, Quinto, Burgis

ABSTAIN: None

INFORMATIONAL ITEMS

9. ***Current and Potential Applications*** - update on current and potential applications, *information only.*
10. ***Correspondence from Contra Costa County Employees' Retirement Association (CCCERA)***
11. ***Commissioner Comments and Announcements:***

Commissioner Mike McGill will be attending the following meetings:

- *July 14, 2023, CALAFCO Board of Directors Meeting*
- *July 28, 2023, CALAFCO Legislative Committee Meeting*
- *August 25, 2023, CALAFCO Legislative Committee Meeting*

Commissioner Birsan noted that the Concord City Council will be closing the applications for the development of the Concord Naval Weapons Station.

12. **Staff Announcements/Newspaper Articles/CALAFCO Update:** Staff welcomes new Special Districts Alternate Member Commissioner Scott Pastor to Contra Costa LAFCO.

Vice Chair Blubaugh adjourned the meeting at 2:00 pm.

ADJOURNMENT

Next regular LAFCO meeting is September 13, 2023, at 1:30 pm.

By _____
Executive Officer

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CONTRA COSTA LOCAL AGENCY FORMATION COMMISSION
EXECUTIVE OFFICER'S REPORT

September 13, 2023 (Agenda)

September 13, 2023
Agenda Item 5

LAFCO 23-08

Annexation to Delta Diablo (DD) – Loreto Bay Estates

APPLICANT

Jose and Monica Luis and Discovery Builders, Landowners

SYNOPSIS

This is an application to annex one parcel (APN 096-050-016) totaling 2.88± acres to DD. The parcel is located at the northeast corner of Pullman Avenue and Fairview Avenue in unincorporated Bay Point as shown on the attached map (Exhibit A). The subject parcel is currently vacant land.

The purpose of the proposal is to extend wastewater service to the subject parcel. Proposed development on the parcel includes 15 residential units, common areas for bioretention basins, and a park. The subject area is within DD's sphere of influence (SOI). On May 10, 2023, the Commission approved the expansion of DD's SOI to include the subject area.

This item was continued from the July 12, 2023, LAFCO meeting.

DISCUSSION

Government Code (GC) §56668 sets forth factors that the Commission must consider in evaluating a proposed boundary change as discussed below. In the Commission's review, no single factor is determinative. In reaching a decision, each is to be evaluated within the context of the overall proposal.

1. Consistency with the Sphere of Influence (SOI) of Any Local Agency:

The area proposed for annexation is within the DD's SOI.

2. Land Use, Planning and Zoning - Present and Future:

The subject parcel is located within the voter approved Urban Limit Line. The project area is surrounded to the east and north by vacant/railroad land, a mixture of industrial and residential to the west, and single-family residential lots to the south. The County's General Plan designation is Single Family Residential High-Density. On February 3, 2023, the County approved a rezone of the property from Heavy Industrial Zoning District (H-I), Railroad Corridor Combining District (-X) to Planned Unit Development (P-1) to allow development of 15 residential units.

3. The Effect on Maintaining the Physical and Economic Integrity of Agricultural Lands and Open Space Lands:

The subject area contains no prime farmland or land covered under the Williamson Act Land Conservation agreements.

4. Topography, Natural Features and Drainage Basins:

The subject parcel and surrounding areas are generally sloping at approximately 1.5% in the northeasterly and easterly directions.

5. Population and Fair Share of Regional Housing:

Proposed use of the subject property is construction of 15 single-family homes. The projected growth is 43 persons based on the average median household size of 2.85 persons in Contra Costa County.

6. Governmental Services and Controls - Need, Cost, Adequacy and Availability:

If a proposal for a change of organization or reorganization is submitted, the applicant shall also submit a plan for providing services within the affected territory (GC §56653). A plan for services is included

with the application. The plan shall include all the following information and any additional information required by the Commission or the Executive Officer:

- (1) An enumeration and description of the services to be extended to the affected territory.
- (2) The level and range of those services.
- (3) An indication of when those services can feasibly be extended to the affected territory.
- (4) An indication of any improvement or upgrading of structures, roads, sewer or water facilities, or other conditions the local agency would impose or require within the affected territory if the change of organization or reorganization is completed.
- (5) Information with respect to how those services will be financed.

The annexation area is currently served by various local agencies including, but not limited to, Contra Costa County, Ambrose Recreation & Park District, Contra Costa Water District, and Contra Costa County Fire Protection District.

The subject parcel is located adjacent to DD's service area. DD provides wastewater conveyance and treatment services serving over 215,000 residents in Antioch, Pittsburg, and Bay Point within 54± square miles. DD treats 13 million gallons of wastewater daily focusing on exemplary regulatory compliance, innovative, and sustainable approaches.

DD owns, operates, and maintains five pump stations, one diversion facility, 76± miles of force mains, gravity interceptors, and sewer mains that convey wastewater flows from Antioch, Pittsburg, and Bay Point to DD's wastewater treatment plant. DD also owns, operates, and maintains a recycled water facility along with the associated 16 miles of pipeline, which provide recycled water service to customers in Antioch and Pittsburg.

Annexation to DD is needed to allow the project site to connect to the existing sewer lines. DD provided a letter indicating that they will provide sanitary sewer services to the annexation area subject to specified conditions. DD staff reports an estimate average flow of 200 gallons per day for each single-family residential dwelling unit. Also, there is sufficient capacity in the gravity mains downstream of the subject area, which drain to Delta Diablo's Broadway Pump Station where there is sufficient capacity to handle the added flows anticipated in conjunction with this annexation.

8. Timely Availability of Water and Related Issues:

Pursuant to the CKH, LAFCO must consider the timely and available supply of water in conjunction with a boundary change proposal. Contra Costa LAFCO policies state that any proposal for a change of organization that includes the provision of water service shall include information relating to water supply, storage, treatment, distribution, and waste recovery; as well as adequacy of services, facilities, and improvements to be provided and financed by the agency responsible for the provision of such services, facilities, and improvements.

The subject property is with the Contra Costa Water District (CCWD) service boundary. CCWD's boundary encompasses 220± square miles in central and eastern Contra Costa County. CCWD's untreated water service area includes Antioch, Bay Point, Oakley, Pittsburg, and portions of Brentwood and Martinez. The District's treated water service area includes Clayton, Clyde, Concord, Pacheco, Port Costa, and parts of Martinez, Pleasant Hill, and Walnut Creek. CCWD also treats and delivers water to the City of Brentwood, Golden State Water Company (Bay Point), Diablo Water District (Oakley), and the City of Antioch. CCWD provides treated water service to approximately 250,000 residents and untreated water service that supports approximately 250,000 residents for a total population of approximately 500,000 (61,858 treated and 346 untreated water connections). The primary sources of water are the United States Bureau of Reclamation (USBR) Central Valley Project (CVP) and Delta diversions.

9. Assessed Value, Tax Rates, and Indebtedness:

The annexation area is within tax rate area 79005. The assessed value for the annexation area is \$640,000 (2022-23 roll). The territory being annexed shall be liable for all authorized or existing taxes and bonded debt comparable to properties presently within the annexing agencies.

10. Environmental Impact of the Proposal:

In 2022, Contra Costa County, as Lead Agency, prepared and approved an Initial Study/Mitigated Negative Declaration (MND) in conjunction with the Loreto Bay Estates project. The environmental factors potentially affected by this project include Aesthetics, Air Quality, Cultural Resources, Geology/Soils, and Noise. The County found that *“the MND adequately analyzes the project’s environmental impacts and found there is no substantial effect on the environment”*.

11. Landowner Consent and Consent by Annexing Agency:

The landowner and applicant consent to the proposed annexation.

12. Boundaries and Lines of Assessment:

The annexation area is within DD’s SOI as approved by the Commission on June 14, 2023. A map and legal description to implement the proposed annexation were received and are subject to final approval by the County Surveyor.

13. Environmental Justice:

LAFCO is required to consider the extent to which proposals for changes of organization or reorganization will promote environmental justice. As defined by statute, “environmental justice” means the fair treatment of people of all races, cultures, and incomes with respect to the location of public facilities and the provision of public services. The proposed annexation is not expected to promote or discourage the fair treatment of minority or economically disadvantaged groups.

14. Disadvantaged Communities:

In accordance with State legislation, local agencies and LAFCOs are required to plan for disadvantaged unincorporated communities (DUCs). Many of these communities lack basic infrastructure, including streets, sidewalks, storm drainage, clean drinking water, and adequate sewer service. LAFCO actions relating to Municipal Service Reviews, SOI reviews/amendments, and annexations must take into consideration DUCs, and specifically the adequacy of public services, including sewer, water, and fire protection needs or deficiencies, to these communities. According to the County Department of Conservation and Development, the annexation area is within a DUC.

15. Comments from Affected Agencies/Other Interested Parties:

Pursuant to LAFCO law, all registered voters and landowners within the proposal area and within 300 feet of the exterior boundaries of the area(s) were sent written notice of the LAFCO hearing. County Elections confirmed there are zero registered voters in the subject area; therefore, the subject area is considered uninhabited. The affected landowners consent to the annexation.

To date, LAFCO has received no objections to the proposed annexation; therefore, the protest hearing is hereby waived pursuant to GC §56663.

16. Regional Transportation and Regional Growth Plans:

In its review of a proposal, LAFCO shall consider a regional transportation plan adopted pursuant to GC §65080 [GC §56668(g)]. Further, the Commission may consider the regional growth goals and policies established by a collaboration of elected officials only, formally representing their local jurisdictions in an official capacity on a regional or sub regional basis (GC §56668.5). Regarding these sections, LAFCO

looks at consistency of the proposal with the regional transportation and other regional plans affecting the Bay Area.

SB 375, a landmark state law, requires California's regions to adopt plans and policies to reduce the generation of greenhouse gases (GHG), primarily from transportation. To implement SB 375, the Association of Bay Area Governments (ABAG) and the Metropolitan Transportation Commission (MTC), in July 2013, adopted Plan Bay Area as the "Regional Transportation Plan and Sustainable Communities Strategy" for the San Francisco Bay Area through 2040. Plan Bay Area focuses on where the region is expected to grow and how development patterns and the transportation network can work together to reduce GHG emissions. The Plan's key goals are to reduce GHG emissions by specified amounts; and plan sufficient housing for the region's projected population over the next 25 years.

In October 2021, ABAG and MTC adopted *Plan Bay Area 2050*, which serves as the Bay Area's official long-range plan for housing, economic development, transportation, and environmental resilience for the next four years. While prior iterations of *Plan Bay Area* focused on transportation and housing, the 2050 plan expands the scope introducing strategies for long-term economic development and environmental resilience, while meeting federal and state requirements.

ALTERNATIVES FOR COMMISSION ACTION

After consideration of this report and any testimony or additional materials submitted, the Commission should consider taking one of the following actions:

Option 1 Adopt this report and approve LAFCO Resolution No. 23-08 (Attachment 1), making CEQA findings and approving the proposal, to be known as *Annexation to Delta Diablo – Loreto Bay Estates*.

Option 2 Adopt this report and DENY the proposal.

Option 3 If the Commission needs more information, CONTINUE this matter to a future meeting.

RECOMMENDED ACTION: Approve Option 1



LOU ANN TEXEIRA, EXECUTIVE OFFICER
CONTRA COSTA LOCAL AGENCY FORMATION COMMISSION

Exhibit

A. Map - 23-08 - Annexation to Delta Diablo – Loreto Bay Estates

Attachment

1. Draft LAFCO Resolution 23-08

c: Monte Davis, Applicant
Louis Parsons, Applicant
Vince De Lange, General Manager, Delta Diablo
Brian Thomas, Engineering Services Director/District Engineer, Delta Diablo
Thanh Vo, Senior Engineer, Delta Diablo

RESOLUTION NO. 23-08

**RESOLUTION OF THE CONTRA COSTA LOCAL AGENCY FORMATION COMMISSION
MAKING DETERMINATIONS AND APPROVING
ANNEXATION TO DELTA DIABLO – LORETO BAY ESTATES**

WHEREAS, the above-referenced proposal was filed with the Executive Officer of the Contra Costa Local Agency Commission pursuant to the Cortese-Knox-Hertzberg Local Government Reorganization Act (§56000 et seq. of the Government Code); and

WHEREAS, the Executive Officer examined the application and executed her certification in accordance with law, determining and certifying that the filing is sufficient; and

WHEREAS, at the time and in the manner required by law, the Executive Officer gave notice of the Commission's consideration of the proposal; and

WHEREAS, the Executive Officer reviewed available information and prepared a report including her recommendations therein, and the report and related information were presented to and considered by the Commission; and

WHEREAS, at a public hearing held on September 13, 2023, the Commission heard, discussed, and considered all oral and written testimony related to the proposal including, but not limited to, the Executive Officer's report and recommendations, the environmental documents and determinations, applicable General and Specific Plans, consistency with the spheres of influence, and related factors and information including those contained in Gov. Code §56668; and

WHEREAS, information satisfactory to the Commission has been presented that no affected landowners/registered voters within the subject area object to the proposal; and

WHEREAS, the applicant has delivered to LAFCO an executed indemnification agreement providing for the applicant to indemnify LAFCO against any expenses arising from any legal actions to challenge the annexation; and

WHEREAS, the Local Agency Formation Commission determines the proposal to be in the best interest of the affected area and the organization of local governmental agencies within Contra Costa County.

NOW, THEREFORE, the Contra Costa Local Agency Formation Commission **DOES HEREBY RESOLVE, DETERMINE AND ORDER** as follows:

1. The Commission is a Responsible Agency under the California Environmental Quality Act (CEQA), and in accordance with CEQA, considered the environmental effects of the project as shown in Contra Costa County's Initial Study/Mitigated Negative Declaration. The Commission finds that all changes or alterations in the project that avoid or substantially lessen its significant environmental effects are within the responsibility and jurisdiction of the County and not LAFCO, and that changes have been, or can and should be, adopted by the County as the lead agency.
2. Annexation to Delta Diablo of 2.88± acres (APN 096-050-016) is hereby approved.

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3. The subject proposal is assigned the following distinctive short-form designation:
LORETO BAY ESTATES - ANNEXATION TO DELTA DIABLO
4. The boundary of the subject area is found to be definite and certain as approved and set forth in Exhibit A, attached hereto and made a part hereof.
5. The subject area shall be liable for any authorized or existing taxes, charges, and assessments currently being levied on comparable properties within the annexing agencies.
6. The subject area is uninhabited.
7. No affected landowners or registered voters within the subject area object to the proposal, and the conducting authority (protest) proceedings are hereby waived.
8. All subsequent proceedings in connection with this annexation shall be conducted only in compliance with the approved boundaries set forth in the attachments and any terms and conditions specified in this resolution.

PASSED AND ADOPTED THIS 13th day of September 2023, by the following vote:

AYES:

NOES:

ABSTENTIONS:

ABSENT:

FEDERAL GLOVER, CHAIR, CONTRA COSTA LAFCO

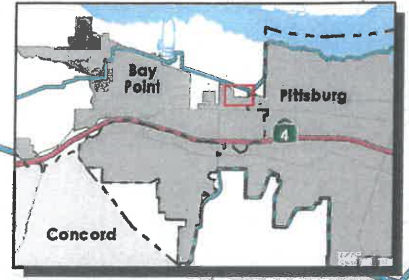
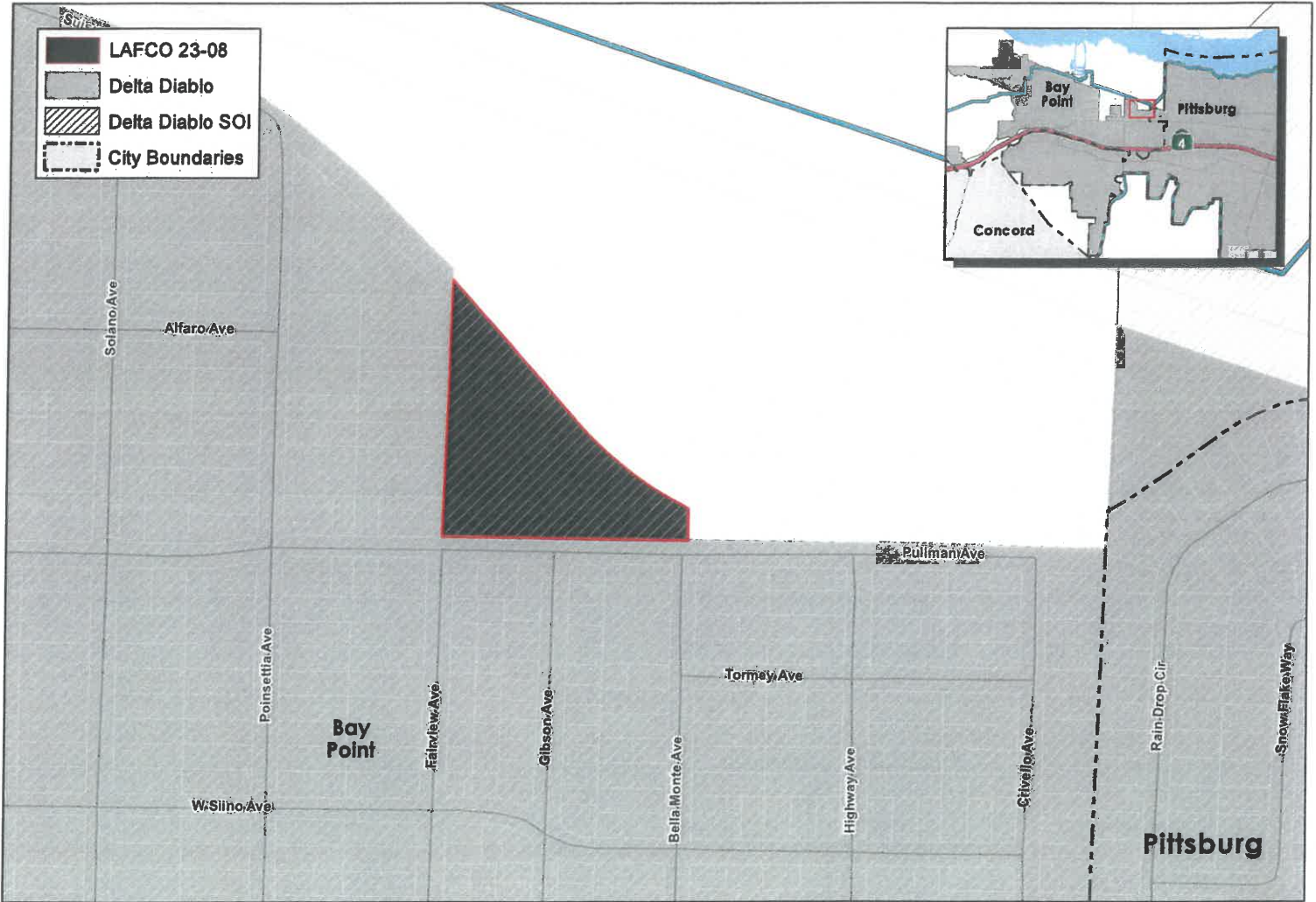
I hereby certify that this is a correct copy of a resolution passed and adopted by this Commission on the date stated.





Dated: September 13, 2023

Lou Ann Texeira, Executive Officer

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LAFCO 23-08 Annexation to Delta Diablo – Loreto Bay Estates



-  LAFCO 23-08
-  Delta Diablo
-  Delta Diablo SOI
-  City Boundaries

Map created 08/15/2023
 by Contra Costa County Department of
 Conservation and Development, GIS Group
 30 Muk Road, Martinez, CA 94553
 37.58-41.791N 122:07:03.758W

This map or dataset was created by the Contra Costa County Department of Conservation and Development with data from the Contra Costa County GIS Program. Some base data, primarily City Limits, is derived from the CA State Board of Equalization's tax rate areas. While obligated to use this data the County assumes no responsibility for its accuracy. This map contains copyrighted information and may not be altered. It may be reproduced in its current state if the source is cited. Users of this map agree to read and accept the County of Contra Costa disclaimer of liability for geographic information.



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Lou Ann Teixeira
Executive Officer

September 13, 2023 (Agenda)

Contra Costa Local Agency Formation Commission
40 Muir Road, First Floor
Martinez, CA 94553

September 13, 2023
Agenda Item 6

**3rd Round Wastewater Municipal Services Review and Sphere of Influence Updates
Contract Extension – SWALE, Inc.**

Dear Commissioners:

Contra Costa LAFCO's annual work plan includes preparing municipal service reviews (MSRs) and sphere of influence (SOI) updates.

On July 1, 2022, Contra Costa LAFCO entered into a contract with SWALE, Inc., with Baracco Associates as subcontractor, to prepare LAFCO's 3rd round MSR and SOI updates covering wastewater services including 20 local agencies (seven cities and 13 districts). The contract was amended on May 10, 2023.

The current schedule provides for completing this MSR by October 31, 2023. Due to the magnitude of the MSR and several delays, an extension of time is needed to complete the MSR/SOI updates. The proposed revised schedule is as follows:

- 📅 August/September 2023 - Complete data collection/verification/fact check with local agencies
- 📅 September/October 2023 - Deliver Public Review Draft MSR to LAFCO
- 📅 October 2023 - Public Hearing – Public Review Draft MSR
- 📅 November 2023 - Deliver Final Draft MSR to LAFCO
- 📅 December 2023 - Public Hearing – Final Draft MSR

RECOMMENDATION: Authorize LAFCO staff to execute the proposed contract amendment with Swale, Inc. in order to complete the 3rd round wastewater services MSR/SOI updates.

Sincerely,


Lou Ann Teixeira
Executive Officer

c: SWALE, Inc.
Baracco Associates
South Fork Consulting

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PO Number: _____

AGREEMENT AMENDMENT

The consulting services agreement, dated July 1, 2022, and amended on May 10, 2023, (Agreement) by and between the Contra Costa Local Agency Formation Commission (LAFCO) and SWALE, Inc. (Contractor) is amended as follows:

- 1. The contract term is from July 1, 2022 through **December 31, 2023**.

All other terms and conditions of the Agreement remain in effect.

IN WITNESS WHEREOF, the parties have executed this amendment as of September 13, 2023.

CONTRA COSTA LAFCO

CONTRACTOR
SWALE, Inc.(Wastewater MSR/SOI Updates)

By: _____
LAFCO Executive Officer

By: _____

Taxpayer ID#: _____

APPROVED AS TO FORM

LAFCO Legal Counsel

I hereby certify under penalty of perjury that the Executive Officer of the Contra Costa LAFCO was duly authorized to execute this document on behalf of the Contra Costa LAFCO by a majority vote of the Commission on September 13, 2023.

Date: _____

ATTEST:

Contra Costa LAFCO Clerk/Analyst

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Lou Ann Texeira
 Executive Officer

MEMBERS

Candace Andersen
 County Member
 Donald A. Blubaugh
 Public Member
 Gabriel Quinto
 City Member
 Patricia Bristow
 Special District Member
 Federal Glover
 County Member
 Michael R. McGill
 Special District Member
 Scott Perkins
 City Member

ALTERNATE MEMBERS

Diane Burgis
 County Member
 Scott Pastor
 Special District Member
 Charles R. Lewis, IV
 Public Member
 Edi Birsan
 City Member

September 13, 2023 (Agenda)

**September 13, 2023
 Agenda Item 7**

Contra Costa Local Agency Formation Commission
 40 Muir Road
 Martinez, CA 94553

Contract Extension - Environmental Planning Services – SWALE, Inc.

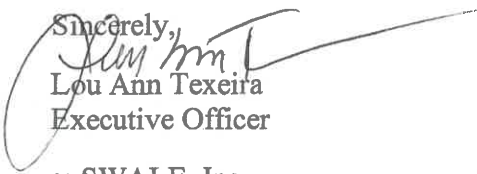
Dear Commissioners:

In September 2020, Contra Costa LAFCO entered into a contract with SWALE, Inc., with Baracco Associates as subcontractor, for “as-needed” environmental planning services. The contract was amended on August 10, 2022. Under the contract, Kateri Harrison (SWALE, Inc.), land-use planner, ecologist, and natural resource manager, and Bruce Baracco (Baracco and Associates), Principal Planner, provide support to Contra Costa LAFCO as follows:

- Review and provide comments on LAFCO applications and projects
- Review and provide comments on environmental documents prepared by outside agencies
- Assist with preparing environmental documents for LAFCO projects
- Assist with development of new, and review existing, LAFCO policies and procedures
- Attend LAFCO hearings, meetings with applicants, and other meetings as needed

The team is familiar with projects and issues in Contra Costa County, has extensive experience working with LAFCOs and local agencies, and has considerable environmental experience. LAFCO requires additional environmental planning services and support. Given the firm’s exemplary work and familiarity with Contra Costa LAFCO issues, staff recommends an extension of the current contract, as provided for in the FY 2023-24 budget.

RECOMMENDATION: Authorize LAFCO staff to execute a contract extension with SWALE, Inc., with Baracco Associates as subcontractor, to extend the term of the contract through November 30, 2023.

Sincerely,

 Lou Ann Texeira
 Executive Officer

c: SWALE, Inc.
 Baracco and Associates

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PO Number: _____

AGREEMENT AMENDMENT

The consulting services agreement dated September 1, 2020, and amended August 10, 2022 (Agreement) by and between the Contra Costa Local Agency Formation Commission (LAFCO) and SWALE, Inc. (Contractor) is amended as follows:

- 1. The contract term is from September 1, 2020 through **November 30, 2023**.

All other terms and conditions of the Agreement remain in effect.

IN WITNESS WHEREOF, the parties have executed this amendment as of September 13, 2023.

CONTRA COSTA LAFCO

CONTRACTOR
SWALE, Inc. (Environmental Planning Services)

By: _____
LAFCO Executive Officer

By: _____

Taxpayer ID#: _____

APPROVED AS TO FORM

LAFCO Legal Counsel

I hereby certify under penalty of perjury that the Executive Officer of the Contra Costa LAFCO was duly authorized to execute this document on behalf of the Contra Costa LAFCO by a majority vote of the Commission on September 13, 2023.

Date: _____

ATTEST:

Contra Costa LAFCO Clerk

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Lou Ann Teixeira
 Executive Officer

MEMBERS

Candace Andersen
 County Member
 Donald A. Blubaugh
 Public Member
 Gabriel Quinto
 City Member
 Patricia Bristow
 Special District Member
 Federal Glover
 County Member
 Michael R. McGill
 Special District Member
 Scott Perkins
 City Member

ALTERNATE MEMBERS

Diane Burgls
 County Member
 Scott Pastor
 Special District Member
 Charles R. Lewis, IV
 Public Member
 Edj Birsan
 City Member

September 13, 2023 (Agenda)

Contra Costa Local Agency Formation Commission
 40 Muir Road, 1st Floor
 Martinez, CA 94553

**September 13, 2023
 Agenda Item 8**

**2nd Round County Service Areas Municipal Service Reviews/Sphere of Influence Updates
 Contract for Services**

Dear Members of the Commission:

The Commission annually adopts proposed and final budgets and a workplan. The FY 2023-24 workplan includes funding for Municipal Service Reviews (MSRs) and Sphere of Influence (SOI) Updates.

Contra Costa LAFCO is currently working on its 3rd round *Wastewater Services* MSR/SOI updates which will be completed by the end of 2023. It is timely to move forward with another MSR. As discussed in the FY 2023-24 budget report, staff recommends preparing a 2nd round MSR covering miscellaneous County Service Areas (CSAs). As proposed, this MSR will cover 15 CSAs.

In January 2020, the Commission approved an “on-call” list of prequalified MSR/special study consultants, which included Planwest Partners, Inc. LAFCO staff discussed with the consultants the 2nd round CSA MSR and the firm is able and willing to prepare the MSR/SOI updates.

Planwest Partners, Inc. provides contract LAFCO staffing services to multiple LAFCOs. The firm also prepares MSRs and SOI updates, processes LAFCO applications, and provides other services including GIS, fiscal and economic studies, LAFCO application processing, facilitation and training, and other services. In FY 2020-21, Contra Costa LAFCO retained Planwest Partners, Inc to prepare our 2nd round *Cemetery Services* MSR and SOI updates. Planwest Partners, Inc. is familiar with Contra Costa County and with Contra Costa LAFCO.

RECOMMENDATION – It is recommended that the Commission authorize the LAFCO Executive Officer to execute a contract with Planwest Partners, Inc. to prepare the 2nd round miscellaneous CSAs MSRs/SOI updates with a project budget not to exceed \$72,030.

Sincerely,

 LOU ANN TEXEIRA
 EXECUTIVE OFFICER

c: George Williamson, Planwest Partners , Inc.
 Colette Santsche, Planwest Partners, Inc.

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Lou Ann Texeira
 Executive Officer

MEMBERS

Candace Andersen
County Member

Donald A. Blubaugh
Public Member

Gabriel Quinto
City Member

Patricia Bristow
Special District Member

Federal Glover
County Member

Michael R. McGill
Special District Member

Scott Perkins
City Member

ALTERNATE MEMBERS

Diane Burgis
County Member

Scott Pastor
Special District Member

Charles R. Lewis, IV
Public Member

Edi Birsan
City Member

September 13, 2023 (Agenda)

**September 13, 2023
 Agenda Item 9**

Contra Costa Local Agency Formation Commission
 40 Muir Road, 1st Floor
 Martinez, CA 94553

Financial Audit for Fiscal Year 2021-22

Dear Members of the Commission:

Each year, LAFCO conducts an audit of the LAFCO finances. Previously, LAFCO previously used the independent auditing firm of R.J. Ricciardi, Inc. to prepare the LAFCO financial audits. As of January 1, 2023, R.J. Ricciardi (RJR) retired and Michael O'Connor, who previously worked for RJR, is now working under his own accountancy. The firm name is *O'Connor & Company* effective January 2, 2023. LAFCO's prior year RJR audit files were transferred to *O'Connor & Company*.

The FY 2021-22 audit was conducted by *O'Connor & Company* in accordance with generally accepted auditing standards as specified in the report. The FY 2021-22 audit is attached and includes additional information in accordance with the Governmental Accounting Standards Board (GASB).

The auditors found *LAFCO's financial statements present fairly, in all material respects, the respective financial position of the governmental activities and major fund of Contra Costa LAFCO as of June 30, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the USA*. The auditors found that the economic condition of Contra Costa LAFCO, as it appears on the Statement of Net Position, reflects financial stability. The audit indicates that the net position increase over \$400K and the net pension liability is now an asset.

We extend thanks to the County Auditor-Controller's Office staff, including Analiza Pinlac and Carrie Zhang; and to CCCERA staff Henry Gudino and Lori Epstein for help with the FY 2021-22 audit.

Recommendation - It is recommended that the Commission receive and file the audit report for fiscal year ending June 30, 2022.

Sincerely,



LOU ANN TEXEIRA
 EXECUTIVE OFFICER

Attachments

- 1 - FY 2021-22 Financial Audit – Management Report
- 2 - FY 2021-22 Financial Audit – Audit Report

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**CONTRA COSTA LOCAL AGENCY FORMATION COMMISSION
COMMISSIONERS & MANAGEMENT REPORT**

**FOR THE YEAR ENDED
JUNE 30, 2022**



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NOVATO, CA 94947
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www.maocpa.com

Commissioners
Contra Costa Local Agency Formation Commission
Martinez, California

In planning and performing our audit of the basic financial statements of Contra Costa Local Agency Formation Commission for the fiscal year ended June 30, 2022, in accordance with auditing standards generally accepted in the United States of America, we considered its internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the basic financial statements but not for the purpose of expressing an opinion on the effectiveness of its internal control. Accordingly, we do not express an opinion on the effectiveness of Contra Costa Local Agency Formation Commission's internal control.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or a combination of control deficiencies, that adversely affect the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or a combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of internal control was for the limited purpose described in the first paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses, as defined above. We did not identify any deficiencies in internal control that we consider to be material weaknesses, as defined above.

During our audit, we noted certain matters involving internal controls and other operational matters that are presented for your consideration in this report. We will review the status of these comments during our next audit engagement. Our comments and recommendations, all of which have been discussed with appropriate members of management, are not intended to be all-inclusive, but rather represent those matters that we considered worthy of your consideration. Our comments and recommendations are submitted as constructive suggestions to assist you in strengthening controls and procedures; they are not intended to reflect on the honesty or integrity of any employee. We will be pleased to discuss these comments in further detail at your convenience, to perform any additional study of these matters, or to assist Contra Costa Local Agency Formation Commission in implementing the recommendations.

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

We thank Contra Costa Local Agency Formation Commission's staff for its cooperation during our audit.

A handwritten signature in black ink that reads "O'Connor & Company". The signature is written in a cursive, flowing style.

O'Connor & Company

Novato, California
August 2, 2023



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Commissioners
Contra Costa Local Agency Formation Commission
Martinez, California

We have audited the basic financial statements of Contra Costa Local Agency Formation Commission (the Commission) for the year ended June 30, 2022. Professional standards require that we provide you with the following information related to our audit.

Our Responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated February 23, 2023, our responsibility, as described by professional standards, is to plan and perform our audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement and are fairly presented in accordance with U.S. generally accepted accounting principles. Because an audit is designed to provide reasonable, but not absolute assurance and because we did not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us.

As part of our audit, we considered the internal control of the Commission. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we advised management about the appropriateness of accounting policies and their application. The significant accounting policies used by the Commission are described in Note 2 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year. We noted no transactions entered into by the Commission during the year for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. We evaluated the key factors and assumptions used to develop the accounting estimates in determining that they are reasonable in relation to the financial statements taken as a whole. There were no sensitive estimates affecting the basic financial statements that came to our attention.

Difficulties Encountered in Performing the Audit

We encountered no difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such adjustments. The two audit adjustments that were detected as a result of audit procedures, either individually or in the aggregate, were material to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated August 2, 2023.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Commission's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Commission's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the Management's Discussion and Analysis and the Budgetary Comparison Schedule for the General Fund, which is required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

This report is intended solely for the information and use of management and Commissioners of the Contra Costa Local Agency Formation Commission and is not intended to be, and should not be, used by anyone other than these specified parties.

Contra Costa Local Agency Formation Commission
COMMISSIONERS & MANAGEMENT REPORT
For the Year Ended June 30, 2022

Current Year Observations

Observation:

Contra Costa Local Agency Formation Commission was required to implement GASB 87, which became effective for the year ended June 30, 2022. This new standard requires leases to be capitalized as intangible assets. In compliance with the new accounting statement the Commission should consider formalizing a capitalization policy for leases like their capitalization policy for capital assets.

Recommendation:

We recommend Contra Costa Local Agency Formation Commission consider formalizing a capitalization policy for leases liabilities and the right to use assets over \$40,000. We also recommend keeping lease terms month to month or as annual leases whenever possible.

Prior Year Observations

There were no prior year observations.

**CONTRA COSTA LOCAL AGENCY FORMATION COMMISSION
MARTINEZ, CALIFORNIA**

**ANNUAL FINANCIAL REPORT
JUNE 30, 2022**



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INDEPENDENT AUDITORS' REPORT

Commissioners
Contra Costa Local Agency Formation Commission
Martinez, California

Opinions

We have audited the accompanying financial statements of the governmental activities and the major fund of Contra Costa Local Agency Formation Commission (CCLAFCO) and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise Contra Costa Local Agency Formation Commission's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of Contra Costa Local Agency Formation Commission, as of June 30, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Contra Costa Local Agency Formation Commission, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Contra Costa Local Agency Formation Commission's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Contra Costa Local Agency Formation Commission's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Contra Costa Local Agency Formation Commission's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis (pages 3-6), budgetary comparison information (page 26) and other Required Supplementary Information (pages 27-30) related tables be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.



O'Connor & Company

Novato, California
August 2, 2023

Contra Costa Local Agency Formation Commission
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2022

This section of Contra Costa Local Agency Formation Commission's (CCLAFCO's) basic financial statements presents management's overview and analysis of the financial activities of the agency for the fiscal year ended June 30, 2022. We encourage the reader to consider the information presented here in conjunction with the basic financial statements as a whole.

Introduction to the Basic Financial Statements

This discussion and analysis is intended to serve as an introduction to CCLAFCO's audited financial statements, which are composed of the basic financial statements. This annual report is prepared in accordance with the Governmental Accounting Standards Board (GASB) Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for States and Local Governments*. The Single Governmental Program for Special Purpose Governments reporting model is used, which best represents the activities of CCLAFCO.

The required financial statements include the Government-wide and Fund Financial Statements; Statement of Net Position and Governmental Funds Balance Sheet; Statement of Activities and Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balances; and the Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - All Governmental Fund Types.

These statements are supported by notes to the basic financial statements. All sections must be considered together to obtain a complete understanding of the financial picture of CCLAFCO.

The Basic Financial Statements

The Basic Financial Statements comprise the Government-wide Financial Statements and the Fund Financial Statements; these two sets of financial statements provide two different views of CCLAFCO's financial activities and financial position.

The Government-wide Financial Statements provide a longer-term view of CCLAFCO's activities as a whole and comprise the Statement of Net Position and the Statement of Activities. The Statement of Net Position provides information about the financial position of CCLAFCO as a whole, including all of its capital assets and long-term liabilities on the full accrual basis, similar to that used by corporations. The Statement of Activities provides information about all of CCLAFCO's revenues and all of its expenses, also on the full accrual basis, with the emphasis on measuring net revenues or expenses of CCLAFCO's programs. The Statement of Activities explains in detail the change in Net Position for the year.

All of CCLAFCO's activities are grouped into Government Activities, as explained below.

The Fund Financial Statements report CCLAFCO's operations in more detail than the Government-wide statements and focus primarily on the short-term activities of CCLAFCO's Major Funds. The Fund Financial Statements measure only current revenues and expenditures and fund balances; they exclude capital assets, long-term debt and other long-term amounts.

Major Funds account for the major financial activities of CCLAFCO and are presented individually. Major Funds are explained below.

The Government-wide Financial Statements

Government-wide Financial Statements are prepared on the accrual basis, which means they measure the flow of all economic resources of CCLAFCO as a whole.

The Statement of Net Position and the Statement of Activities present information about the following:

Governmental Activities – CCLAFCO's basic services are considered to be governmental activities. These services are supported by specific general revenues from local agencies.

Contra Costa Local Agency Formation Commission
MANAGEMENT'S DISCUSSION AND ANALYSIS
 June 30, 2022

Fund Financial Statements

The Fund Financial Statements provide detailed information about each of CCLAFCO's most significant funds, called Major Funds. The concept of Major Funds, and the determination of which are Major Funds, was established by GASB Statement No. 34 and replaces the concept of combining like funds and presenting them in total. Instead, each Major Fund is presented individually, with all Non-major Funds summarized and presented only in a single column. Major Funds present the major activities of CCLAFCO for the year, and may change from year-to-year as a result of changes in the pattern of CCLAFCO's activities.

In CCLAFCO's case, there is only one Major Governmental Fund.

Governmental Fund Financial Statements are prepared on the modified accrual basis, which means they measure only current financial resources and uses. Capital assets and other long-lived assets, along with long-term liabilities, are not presented in the Governmental Fund Financial Statements.

Comparisons of Budget and Actual financial information are presented for the General Fund.

Analyses of Major Funds

Governmental Funds

General Fund actual revenues decreased this fiscal year compared to the prior year by \$234,510 due to a decrease in the CCLAFCO budget and a corresponding decrease in agency contributions. Actual revenues were less than budgeted amounts by \$29,285.

General Fund actual expenditures were \$550,342, a decrease of \$81,536. Expenditures were \$188,789 less than budgeted.

Governmental Activities

Table 1
Governmental Net Position

	2022 Governmental Activities	2021 Governmental Activities
Current assets	\$ 1,766,942	\$ 1,518,529
Total assets	1,766,942	1,518,929
Deferred outflows of resources (Note 7B)	575,126	138,193
Current liabilities	70,104	88,949
Noncurrent liabilities	-	67,463
Total liabilities	70,104	156,412
Deferred inflows of resources (Note 7B)	645,749	54,270
Net position:		
Restricted	367,356	399,427
Unrestricted	1,258,859	1,046,613
Total net position	\$ 1,626,215	\$ 1,446,040

Contra Costa Local Agency Formation Commission
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2022

CCLAFCO's governmental net position amounted to \$1,626,215 as of June 30, 2022, an increase of \$180,175 from 2021. This increase is the Change in Net Position reflected in the Statement of Activities and Table 2. CCLAFCO's net position as of June 30, 2022 comprised the following:

- Cash and investments comprised \$1,228,070 of cash on deposit with the Contra Costa County Treasury, and \$367,356 on deposit with the Public Agency Retirement Services Trust.
- Accounts receivable of \$1,771.
- Accounts payable totaling \$50,454.
- Due to other government agencies totaling \$19,650.
- Net pension assets of \$158,097 (Note 7B) and retiree health assets of \$11,648 (Note 8).
- Unrestricted net position, the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants or other legal requirements or restrictions. CCLAFCO had \$1,258,859 of unrestricted net position as of June 30, 2022.
- Restricted net position of \$367,356 that is restricted for other post-employment benefits.

The Statement of Activities presents program revenues and expenses and general revenues in detail. All of these are elements in the Changes in Governmental Net Position summarized below.

Table 2
Changes in Governmental Net Position

	<u>2022</u> Governmental Activities	<u>2021</u> Governmental Activities
Expenses		
Salaries and benefits	\$ 329,272	\$ 241,816
Services and supplies	160,399	235,353
Total expenses	489,671	477,169
Revenues		
Program revenues:		
Charges for services	52,770	34,108
Total program revenues	52,770	34,108
General revenues:		
Intergovernmental and investment income	617,076	870,248
Total general revenues	617,076	870,248
Total revenues	669,846	904,356
<u>Change in net position</u>	\$ 180,175	\$ 427,187

As Table 2 above shows, \$52,770 or 8% of CCLAFCO's fiscal year 2022 governmental revenue, came from program revenues and \$617,076, or 92%, came from general revenues (i.e. contributions from local agencies). Furthermore, CCLAFCO had budgeted \$175,000 of its fund balance reserves to cover the budgeted excess expenditures over revenues.

Program revenues were composed of Boundary Proposal and related fees of \$52,770.

General revenues are not allocable to programs. General revenues are used to pay for the net cost of governmental programs. Application fees do not fully cover their costs.

Salaries and benefits costs include adjustments for other post-employment benefits as discussed in Note 8.

Contra Costa Local Agency Formation Commission
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2022

Capital Assets

CCLAFCO has no capital assets.

Debt Administration

CCLAFCO does not utilize long-term debt to fund operations or growth.

Economic Outlook and Major Initiatives

Financial planning is based on specific assumptions from recent trends, State of California economic forecasts and historical growth patterns in the various agencies served by CCLAFCO.

The economic condition of CCLAFCO as it appears on the Statement of Net Position reflects financial stability and the potential for organizational growth. CCLAFCO will continue to maintain a watchful eye over expenditures and remain committed to sound fiscal management practices to deliver the highest quality service to the community.

Contacting CCLAFCO's Financial Management

The basic financial statements are intended to provide citizens, taxpayers, and creditors with a general overview of CCLAFCO's finances. Questions about this report should be directed to Contra Costa Local Agency Formation Commission, 40 Muir Road, 1st Floor, Martinez, California 94553.

Contra Costa Local Agency Formation Commission
STATEMENT OF NET POSITION
 June 30, 2022

	<u>Governmental Activities</u>
<u>ASSETS</u>	
Cash and investments	\$ 1,228,070
Restricted cash and investments	367,356
Accounts receivable	1,771
Net pension asset	158,097
Other post-employment benefits asset (Note 8)	<u>11,648</u>
Total assets	<u>1,766,942</u>
 <u>DEFERRED OUTFLOWS OF RESOURCES</u>	
Deferred outflows of resources-pension (Notes 2F, 7 & 8)	515,936
Deferred outflows of resources-OPEB	<u>59,190</u>
Total deferred outflows	<u>575,126</u>
 <u>LIABILITIES</u>	
Accounts payable	50,454
Due to other governments	<u>19,650</u>
Total liabilities	<u>70,104</u>
 <u>DEFERRED INFLOWS OF RESOURCES</u>	
Deferred inflows of resources-pension (Notes 2F, 7 & 8)	572,719
Deferred inflows of resources-OPEB	<u>73,030</u>
Total deferred inflows	<u>645,749</u>
 Net position:	
Restricted	367,356
Unrestricted	<u>1,258,859</u>
Total net position	<u>\$ 1,626,215</u>

The accompanying notes are an integral part of these financial statements.

Contra Costa Local Agency Formation Commission
STATEMENT OF ACTIVITIES
 For the Period Ended June 30, 2022

	Governmental Activities
Program expenses:	
Salaries and benefits	\$ 329,272
Services and supplies	160,399
Total expenditures/expenses	489,671
Program revenues:	
Charges for services	52,770
Total program revenues	52,770
Net program expenses	(436,901)
General revenues:	
Intergovernmental	674,131
Investment income	(57,055)
Total general revenues	617,076
Change in net position	180,175
Fund balance/Net position, beginning of period	1,446,040
Fund balance/Net position, end of period	\$ 1,626,215

The accompanying notes are an integral part of these financial statements.

Contra Costa Local Agency Formation Commission
GOVERNMENTAL FUND BALANCE SHEET
GENERAL FUND
June 30, 2022

ASSETS

Cash and investments	\$	1,228,070
Restricted cash and investments		367,356
Accounts receivable		<u>1,771</u>
Total assets	\$	<u>1,597,197</u>

LIABILITIES

Accounts payable	\$	50,454
Due to other governments		<u>19,650</u>
Total liabilities		<u>70,104</u>

FUND BALANCE

Fund balance:		
Restricted		367,356
Unassigned fund balance		<u>1,159,737</u>
Total fund balances		<u>1,527,093</u>
Total liabilities and fund balances	\$	<u>1,597,197</u>

The accompanying notes are an integral part of these financial statements.

Contra Costa Local Agency Formation Commission
RECONCILIATION OF THE
GOVERNMENTAL FUND BALANCE SHEET
TO THE STATEMENT OF NET POSITION
 June 30, 2022

Fund balances-total government funds	\$ 1,527,093
Amount reported for governmental activities in the statement of net position is different because:	
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in governmental funds.	
Deferred inflows related to pension	(572,719)
Deferred outflows related to pension	515,936
Deferred inflows related to OPEB	(73,030)
Deferred outflows related to OPEB	59,190
OPEB asset	11,648
Net pension asset (liability)	<u>158,097</u>
Net position of governmental activities	<u>\$ 1,626,215</u>

The accompanying notes are an integral part of these financial statements.

Contra Costa Local Agency Formation Commission
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
For the Period Ended June 30, 2022

Revenues	
Intergovernmental revenue	\$ 674,131
Charges for services	52,770
Investment earnings (losses)	<u>(57,055)</u>
Total revenues	<u>669,846</u>
Expenditures	
Current:	
Salaries and benefits	389,943
Services and supplies	<u>160,399</u>
Total expenditures/expenses	<u>550,342</u>
Excess of revenues over (under) expenditures	119,504
Fund balance/Net position, beginning of period	<u>1,407,589</u>
Fund balance/Net position, end of period	<u>\$ 1,527,093</u>

The accompanying notes are an integral part of these financial statements.

Contra Costa Local Agency Formation Commission
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE OF THE GOVERNMENTAL FUND TO
THE STATEMENT OF ACTIVITIES
 For the Period Ended June 30, 2022

This schedule reconciles the Net Change in Fund Balances reported on the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balance, which measures only changes in current assets and current liabilities on the modified accrual basis, with the Change in Net Position of Governmental Activities reported in the Statement of Activities, which is prepared on the full accrual basis.

NET CHANGE IN FUND BALANCES - GOVERNMENTAL FUND	\$ 119,504
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Amounts reported for governmental activities in the Statement of Activities are different because of the following:

OPEB

In governmental funds, OPEB costs are recognized when benefits are paid. In the Statement of Activities, OPEB costs are recognized on the accrual basis. The difference between OPEB costs and benefits paid.

27,331

Net pension liability

Government funds record pension expense as it is paid. However, in the statement of activities those costs are reversed as deferred outflows / (inflows) and as increase / (decrease) in net pension liability.

33,340

CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	\$ <u>180,175</u>
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The accompanying notes are an integral part of these financial statements.

Contra Costa Local Agency Formation Commission
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2022

NOTE 1 - REPORTING ENTITY

A. Organization of CCLAFCO

Contra Costa Local Agency Formation Commission (CCLAFCO) was formed in 1963. CCLAFCO is responsible for coordinating logical and timely changes in local government boundaries, conducting special studies that review ways to reorganize, simplify, and streamline governmental structure, and preparing a sphere of influence for each city and special district within its county. CCLAFCO's efforts are directed toward seeing that services are provided efficiently and economically while agricultural and open-space lands are protected. CCLAFCO also conducts service reviews to evaluate the provision of municipal services within its county.

B. Principles that Determine the Scope of Reporting Entity

CCLAFCO consists of seven voting members and exercises the powers allowed by state statutes. This follows section 56325 of the Government Code. The basic financial statements of CCLAFCO consist only of the funds of CCLAFCO. CCLAFCO has no oversight responsibility for any other governmental entity since no other entities are considered to be controlled by, or dependent on, CCLAFCO.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Presentation

CCLAFCO's basic financial statements are prepared in conformity with U.S. generally accepted accounting principles. The Governmental Accounting Standards Board (GASB) is the acknowledged standard setting body for establishing accounting and financial reporting standards followed by governmental entities in the U.S.A.

Government-wide Financial Statements

CCLAFCO's financial statements reflect only its own activities; it has no component units. The statement of net position and statement of activities display information about the reporting government as a whole. They include all funds of the reporting entity. Governmental activities generally are financed through intergovernmental revenues and charges for services.

The statement of activities presents a comparison between direct expenses and program revenues for each segment of CCLAFCO's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include charges paid by the recipients of goods and services offered by the program. Revenues that are not classified as program revenues, including all intergovernmental revenues, are presented as general revenues.

Separate financial statements are provided for governmental funds.

Fund Financial Statements

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. General Fund operations are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures (or expenses) as appropriate. CCLAFCO's resources are accounted for based on the purposes for which they are to be spent and the means by which spending activities are controlled. An emphasis is placed on major funds within the governmental categories.

The Fund Financial Statements are presented after the government-wide financial statements. These statements display information about major funds individually in a separate column and non-major funds in the aggregate for governmental funds.

Contra Costa Local Agency Formation Commission
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2022

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

A. Basis of Presentation (concluded)

A fund is considered major if it is the primary operating fund of CCLAFCO or meets the following criteria: Total assets, liabilities, revenues or expenditures (or expenses) of the individual governmental fund are at least 10 percent of the corresponding total for all funds of that category or type. The General Fund is always a major fund.

Governmental Funds

General Fund: This is the operating fund of CCLAFCO. The major revenue source for this fund is intergovernmental revenues. Expenditures are made for intergovernmental revenues projects and administration.

B. Basis of Accounting

The government-wide financial statements are reported using the *economic resources measurement focus* and the *full accrual basis* of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are *incurred*, regardless of when the related cash flows take place.

Governmental funds are reported using the *current financial resources measurement focus* and the *modified accrual* basis of accounting. Under this method, revenues are recognized when "measurable and available." CCLAFCO considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year-end.

Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as *expenditures* in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as *other financing sources*.

Those revenues susceptible to accrual are intergovernmental, certain charges for services and interest revenue. Charges for services are not susceptible to accrual because they are not measurable until received in cash.

Non-exchange transactions, in which the CCLAFCO gives or receives value without directly receiving or giving equal value in exchange, include grants, entitlements, and donations. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

CCLAFCO may fund programs with a combination of charges for services and general revenues. Thus, both restricted and unrestricted net position may be available to finance program expenditures. CCLAFCO's policy is to first apply restricted resources to such programs, followed by general revenues if necessary.

C. CCLAFCO Budget

Pursuant to Section 56381, et seq of the Government Code, CCLAFCO adopts a preliminary budget by May 1 and a final budget by June 15 of each year. Budgets are adopted on a basis consistent with U.S. generally accepted accounting principles. Budget/actual comparisons in this report use this budgetary basis. These budgeted amounts are as originally adopted or as amended by CCLAFCO. Individual amendments were not material in relation to the original appropriations that were amended.

Contra Costa Local Agency Formation Commission
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2022

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (concluded)

D. Property, Plant and Equipment

CCLAFCO currently has no fixed assets.

E. Compensated Absences

Compensated absences comprise unpaid vacation. Vacation and sick time are accrued as earned.

F. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position or balance sheet reports a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position or fund balance that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until that time.

In addition to liabilities, the statement of net position or balance sheet reports a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position or fund balance that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time.

G. Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the CCLAFCO's Contra Costa County Employees' Retirement Association (CCCERA) plans (Plans) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by CCCERA. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

H. Risk Management

Contra Costa LAFCO purchases its Property/Liability and Workers Compensation insurance from the *Special District Risk Management Authority*. For insurance coverage limits, contact the *Special District Risk Management Authority*, their address is 1112 I Street, Suite 200, Sacramento, CA 95814-2865.

NOTE 3 - CASH AND INVESTMENTS

CCLAFCO's cash is maintained with the Contra Costa County Treasury in a non-interest-bearing account. CCLAFCO's cash on deposit with the Contra Costa County Treasury at June 30, 2022 was \$1,228,070. Restricted cash and investments were \$367,356 at June 30, 2022 in a Section 115 irrevocable trust with US Bank.

Credit Risk, Carrying Amount and Market Value of Investments

CCLAFCO maintains specific cash deposits with Contra Costa County. Contra Costa County is restricted by state code in the types of investments it can make. Furthermore, the Contra Costa County Treasurer has a written investment policy, approved by the Board of Supervisors, which is more restrictive than state code as to terms of maturity and type of investment. Further, Contra Costa County has an investment committee, which performs regulatory oversight for its pool as required by California Government Code Section 27130. In addition, CCLAFCO has its own investment policy as well.

Contra Costa Local Agency Formation Commission
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2022

NOTE 3 - CASH AND INVESTMENTS (concluded)

Contra Costa County's investment policy authorizes Contra Costa County to invest in obligations of the U.S. Treasury, its agencies and instrumentalities, certificates of deposit, commercial paper rated A-1 by Standard & Poor's Corporation or P-1 by Moody's Commercial Paper Record, bankers' acceptances, repurchase agreements, and the State Treasurer's investment pool. At June 30, 2022, CCLAFCO's cash with the Contra Costa County Treasurer was maintained in a non-interest-bearing account.

Fair Value Measurements

GASB Statement No. 72, *Fair Value Measurements and Application*, establishes a fair value hierarchy consisting of three broad levels: Level 1 inputs consist of quoted prices (unadjusted) for identical assets and liabilities in active markets that a government can access at the measurement date, Level 2 inputs consist of inputs other than quoted prices that are observable for an asset or liability, either directly or indirectly, that can include quoted prices for similar assets or liabilities in active or inactive markets, or market-corroborated inputs, and Level 3 inputs have the lowest priority and consist of unobservable inputs for an asset or liability. The valuation method used for rental properties is the Leased Fee Market method, which is dependent on the income generated from the rental properties.

CCLAFCO did not have any investments subject to the recurring fair value measurements as of June 30, 2022.

NOTE 4 - USE OF ESTIMATES

The basic financial statements have been prepared in conformity with U.S. generally accepted accounting principles and, as such, include amounts based on informed estimates and judgments of management with consideration given to materiality. Actual results could differ from those amounts.

NOTE 5 - CONTINGENCIES

In May 2022, CCLAFCO received the *Notice of Entry of Judgment* in a case involving Los Medanos Community Healthcare District, in favor of Contra Costa LAFCO and Contra Costa County.

NOTE 6 - FUND EQUITY

The accompanying basic financial statements reflect certain changes that have been made with respect to the reporting of the components of Fund Balances for governmental funds. In previous years, fund balances for governmental funds were reported in accordance with previous standards that included components for reserved fund balance, unreserved fund balance, designated fund balance, and undesignated fund balance. Due to the implementation of GASB Statement No. 54, the components of the fund balances of governmental funds now reflect the component classifications described below.

In the fund financial statements, governmental fund balances are reported in the following classifications:

Nonspendable fund balance includes amounts that are not in a spendable form, such as prepaid items or supplies inventories, or that are legally or contractually required to remain intact, such as principal endowments.

Contra Costa Local Agency Formation Commission
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2022

NOTE 6 - FUND EQUITY (concluded)

Restricted fund balance includes amounts that are subject to externally enforceable legal restrictions imposed by outside parties (i.e., creditors, grantors, contributors) or that are imposed by law through constitutional provisions or enabling legislation.

Committed fund balance includes amounts whose use is constrained by specific limitations that the government imposes upon itself, as determined by a formal action of the highest level of decision-making authority. The Commissioners serve as CCLAFCO's highest level of decision-making authority and have the authority to establish, modify or rescind a fund balance commitment via minutes action.

Assigned fund balance includes amounts intended to be used by CCLAFCO for specific purposes, subject to change, as established either directly by the Commissioners or by management officials to whom assignment authority has been delegated by the Commissioners.

Unassigned fund balance is the residual classification that includes spendable amounts in the General Fund that are available for any purpose.

When expenditures are incurred for purposes for which both restricted and unrestricted (committed, assigned or unassigned) fund balances are available, CCLAFCO specifies that restricted revenues will be applied first. When expenditures are incurred for purposes for which committed, assigned or unassigned fund balances are available, CCLAFCO's policy is to apply committed fund balance first, then assigned fund balance, and finally unassigned fund balance.

Net Position

Net Position is the excess of all CCLAFCO's assets over all its liabilities, regardless of fund. Net Position is divided into three captions under GASB Statement No. 34. These captions apply only to Net Position, which is determined only at the government-wide level, and are described below:

Net investment in capital assets describes the portion of Net Position that is represented by the current net book value of CCLAFCO's capital assets, less the outstanding balance of any debt issued to finance these assets.

Restricted describes the portion of Net Position that is restricted as to use by the terms and conditions of agreements with outside parties, governmental regulations, laws, or other restrictions that CCLAFCO cannot unilaterally alter.

Unrestricted describes the portion of Net Position that is not restricted to use.

NOTE 7 - PENSION PLAN

A. General Information about the Pension Plan

Plan Description - CCLAFCO participates in the Contra Costa County Employees' Retirement Association (CCCERA), a cost-sharing multiple employer defined benefit pension plan. CCCERA is governed by the Board of Retirement (Board) under the County Employee's Retirement Law of 1937, as amended on July 1, 1945. It provides benefits upon retirement, death or disability of members, and covers substantially all of the employees of the County of Contra Costa and eighteen other member agencies.

Benefits Provided - Benefits are based on years of credited service, equal to one year of full-time employment. Members may elect service retirement at age of 50 with 10 years of service credit, age 70 regardless of service, or with thirty years of service, regardless of age.

Contra Costa Local Agency Formation Commission
NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2022

NOTE 7 - PENSION PLAN (continued)

A. General Information about the Pension Plan (concluded)

Benefits are administered by the Board under the provision of the 1937 Act. Annual cost-of-living adjustments (COLA) to retirement benefits may be granted by the Board as provided by State statutes. Services retirements are based on age, length of service and final average salary. Employees may withdraw contributions, plus interest credited, or leave them on deposit for a deferred retirement when they terminate or transfer to a reciprocal retirement system.

The Plan provisions and benefits in effect at June 30, 2022, are summarized as follows:

	Miscellaneous Plans	
	Prior to January 1, 2013	On or after January 1, 2013
Hire date	2% @ 55	2.5% @ 67
Benefit formula	10 years service	5 years service
Benefit vesting schedule	monthly for life	monthly for life
Benefit payments	50	52
Retirement age	0% - 100%	0% - 100%
Monthly benefits, as a % of eligible compensations	6.85% - 8.87%	7.75%
Required employee contribution rates	33.53%-34.39%	28.28%
Required employer contribution rates		

Contributions - Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plan are determined annually on an actuarial basis as of June 30 by CCCERA. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. CCLAFCO is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

For the year ended June 30, 2022, the contributions recognized as part of pension expense for the Plan were as follows:

	Miscellaneous Plans
Employer Contributions	\$ 92,110

B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

As of June 30, 2022, CCLAFCO reported net pension liabilities for its proportionate share of the net pension liability of the Plan as follows:

	Proportionate Share of Net Pension Liability
Miscellaneous Plan	\$ (158,097)
Total Net Pension Liability (Asset)	\$ (158,097)

CCLAFCO's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of December 31, 2021, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020 rolled forward to December 31, 2021 using standard update procedures.

Contra Costa Local Agency Formation Commission
NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2022

NOTE 7 - PENSION PLAN (continued)

B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions (continued)

CCLAFCO's proportion of the net pension liability was based on a projection of CCLAFCO's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined. CCLAFCO's proportionate share of the net pension liability for the Plan as of June 30, 2021 was (0.005%) and 2022 (0.019%) which resulted in a decrease of (0.014%).

For the year ended June 30, 2022, CCLAFCO recognized pension expense of \$58,770. At June 30, 2022, CCLAFCO reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Pension contributions after measurement date	\$ 92,110	\$ -
Differences between expected and actual experience	33,392	3,581
Changes in assumptions or other inputs	111,766	13,728
Net difference between projected and actual earnings on pension plan investments	-	506,286
Change in proportion and differences between employer contributions and proportionate share of contributions	<u>278,668</u>	<u>49,124</u>
Total	<u>\$ 515,936</u>	<u>\$ 572,719</u>

The \$92,110 reported as deferred outflows of resources related to contributions, after the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2023.

The difference between projected and actual investment earnings on pension plan investments is amortized over 5 years on a straight-line basis. One-fifth was recognized in pension expense during the measurement period, and the remaining difference between projected and actual investment earnings on pension plan investments on December 31, 2021, is to be amortized over the remaining periods.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

<u>Year Ended June 30</u>	
2023	\$ 6,409
2024	(100,021)
2025	(19,121)
2026	(36,160)

Contra Costa Local Agency Formation Commission
NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2022

NOTE 7 - PENSION PLAN (continued)

B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions (continued)

Actuarial Assumptions - The total pension liabilities in the December 31, 2021 actuarial valuations were determined using the following actuarial assumptions:

	Miscellaneous
Valuation Date	December 31, 2021
Measurement Date	June 30, 2022
Actuarial Cost Method	Entry-Age Actuarial Cost Method
Amortization Method	Level percent of payroll for total unfunded liability
Actuarial Assumptions:	
Discount Rate	6.75%
Inflation Rate	2.50%
Payroll Growth	3.00%
Projected Salary Increase	3.50%-14.00%

A complete copy of the Actuarial Valuation Summary is available in separately issued financial statements of the plan which can be obtained from CCCERA located at 1355 Willow Way, Suite 221, Concord, CA 94520.

Discount Rate - The discount rate used to measure the total pension liability was 6.75% for the Plan. The projection of cash flows used to determine the discount rate assumed plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the actuarially determined contribution rates. For this purpose, only employee and employer contributions that are intended to fund benefits for current plan members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs for future plan members and their beneficiaries, as well as projected contributions from future plan members, are not included. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments for current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability as of December 31, 2021.

The long-term expected rate of return on pension plan investments was determined in 2013 using a building-block method in which expected future real rates of return (expected returns, net of inflation) are developed for each major asset class. The target allocation and projected arithmetic real rates of return for each major asset class, after deducting inflation, but before investment expenses, used in the derivation of the long-term expected investment rate of return assumption are summarized in the following table:

Contra Costa Local Agency Formation Commission
NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2022

NOTE 7 - PENSION PLAN (concluded)

B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions (concluded)

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Large Cap Equity	10.00%	5.40%
Small Cap Equity	3.00%	6.17%
Developed International Equity	10.00%	6.13%
Emerging Markets Equity	9.00%	8.17%
Core Fixed	4.00%	0.39%
Short-Term Credit	14.00%	-0.14%
Cash & Equivalents	3.00%	-0.73%
Private Equity	15.00%	10.83%
Private Credit	13.00%	5.93%
Infrastructure	3.00%	6.30%
Value Add Real Estate	5.00%	7.20%
Opportunistic Real Estate	5.00%	8.50%
Risk Parity	3.00%	3.80%
Hedge Funds	3.00%	2.40%
Total	100.00%	

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate - The following presents CCLAFCO's proportionate share of the net pension liability for the Plan, calculated using the discount rate for the Plan, as well as what CCLAFCO's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	<u>Miscellaneous</u>
1% Decrease	5.75%
Net Pension Liability (Asset)	\$51,049
Current Discount Rate	6.75%
Net Pension Liability (Asset)	\$(158,097)
1% Increase	7.75%
Net Pension Liability (Asset)	\$(329,401)

Pension Plan Fiduciary Net Position - Detailed information about each pension plan's fiduciary net position is available in the separately issued CCCERA financial reports.

NOTE 8 - OTHER POST-EMPLOYMENT BENEFIT (OPEB)

A. Plan Description

CCLAFCO administers a single-employer defined benefit healthcare plan. CCLAFCO currently provides retiree health benefits to retirees and their dependents through Contra Costa County. All retired employees are eligible to receive health and dental benefits for life, with costs shared by CCLAFCO and the retirees.

At July 1, 2021, plan membership consisted of the following:

Inactive plan members or beneficiaries currently receiving benefit payments	4
Active plan members	2

Contra Costa Local Agency Formation Commission
NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2022

NOTE 8 - OTHER POST-EMPLOYMENT BENEFIT (OPEB) (continued)

B. Funding Policy

CCLAFCO currently pays a portion of retiree healthcare benefits on a pay-as-you-go basis.

C. Net OPEB Liability

CCLAFCO's Net OPEB Liability was measured as of June 30, 2021, and the Total OPEB Liability used to calculate the Net OPEB Liability was determined by an actuarial valuation as of July 1, 2021. Standard actuarial update procedures were used to project/discount from valuation to measurement dates.

CCLAFCO participates in the Public Agency Retirement System (PARS), an irrevocable trust established to fund OPEB. CCLAFCO reported the assets as restricted cash and investments in their General Fund.

D. Actuarial Assumptions

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

Actuarial cost method	Entry Age, Level Percent of Pay
Recognition of deferred inflows and outflows of resources	Closed period equal to the average of the expected remaining service lives of all employees provided with OPEB.
Salary increases	3.00%
Inflation rate	2.75%
Investment rate of return	5.75%, net of OPEB plan investment expense
Healthcare cost trend rate	6.00% for 2021; decreasing to 5.50% for 2023; 5.20% for 2024-2069; and 4.00% for 2070 and later years.

E. Discount Rate

The discount rate reflects:

- (a) The long-term expected rate of return on OPEB plan investments – to the extent that the OPEB plan's fiduciary net position (if any) is projected to be enough to make projected benefit payments and assets are expected to be invested using a strategy to achieve that return.
- (b) A yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher – to the extent that the conditions in (a) are not met.

The discount rate used to measure CCLAFCO's Total OPEB liability is based on these requirements and the following information:

Reporting date	Measurement date	Long-term expected return of plan investments (if any)	Municipal bond 20-year high grade rate index	Discount rate
June 30, 2021	June 30, 2020	4.00%	2.45%	4.00%
June 30, 2022	June 30, 2021	5.75%	1.92%	5.75%

Contra Costa Local Agency Formation Commission
NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2022

NOTE 8 - OTHER POST-EMPLOYMENT BENEFIT (OPEB) (continued)

E. Discount Rate (concluded)

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate - The following presents the net OPEB liability, as well as what the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (4.75%) or 1-percentage-point higher (6.75%) than the current discount rate:

	<u>1.00% Decrease (4.75%)</u>	<u>Discount rate (5.75%)</u>	<u>1.00% Increase (6.75%)</u>
Net OPEB liability (asset)	\$ 24,327	\$ (11,648)	\$ (42,542)

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rates - The following presents the net OPEB liability, as well as what the net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (5.00% decreasing to 4.00%) or 1-percentage-point higher (7.00% decreasing to 6.00%) than the current healthcare cost trend rates:

	<u>1.00% Decrease (5.00% decreasing to 4.50%)</u>	<u>Trend Rate (6.00% decreasing to 5.50%)</u>	<u>1.00% Increase (7.00% decreasing to 6.50%)</u>
Net OPEB liability (asset)	\$ (11,648)	\$ (11,648)	\$ (11,648)

F. Components of the Net OPEB Liability (Asset)

Total OPEB liability	\$ 387,795
Plan fiduciary net position	399,443
Net OPEB liability (asset)	<u>\$ (11,648)</u>
Measurement date	June 30, 2021
Reporting date	June 30, 2022

G. Schedule of Changes in Net OPEB Liability (Asset)

Total OPEB Liability	
Service costs	\$ 13,418
Interest	13,972
Difference between expected and actual experience	100,655
Changes of assumptions	(60,364)
Benefit payment	<u>(31,217)</u>
Net change in total OPEB liability	36,464
Total OPEB liability - beginning (a)	351,331
Total OPEB liability - ending (b)	<u>\$ 387,795</u>
Plan Fiduciary Net Position	
Contributions - employer	\$ 71,217
Net investment income	75,754
Benefit payments	(31,217)
Trustee fees	(179)
Net change in plan fiduciary net position	<u>115,575</u>
Plan fiduciary net position - beginning (c)	<u>283,868</u>
Plan fiduciary net position - ending (d)	<u>399,443</u>
Net OPEB liability - beginning (c) - (a)	67,463
Net OPEB liability (asset) - ending (d) - (b)	<u>\$ (11,648)</u>

Contra Costa Local Agency Formation Commission
NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2022

NOTE 8 - OTHER POST-EMPLOYMENT BENEFIT (OPEB) (concluded)

H. Investments

Rate of Return - For the year ended on the measurement date, the annual money-weighted rate of return on investments, net of investment expense, was 24.27%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts invested.

I. Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2022, the Commission recognized an OPEB expense of \$28,886. For the reporting year ended June 30, 2022, CCLAFCO's deferred outflows of resources and deferred inflows of resources to OPEB from the following sources are:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 33,552	\$ -
Changes in assumptions or other inputs	-	20,121
Pension contributions subsequent to measurement date	25,000	-
Changes in assumptions or other inputs	-	-
Difference between projected and actual return investment	638	52,909
T Total	\$ 59,190	\$ 73,030

The \$25,000 reported as deferred outflows of resources related to contributions, subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2023.

Amounts reported as deferred outflows and deferred inflows of resources will be recognized in OPEB expense as follows:

Year ended June 30:	Deferred Outflows of Resources	Deferred Inflows of Resources
2023	\$ 33,764	\$ (34,149)
2024	212	(13,644)
2025	214	(12,618)
2026	-	(12,619)

Additional information relating to the CCLAFCO's Retiree Health Plan and required OPEB disclosures can be obtained from the CCLAFCO's Executive Director at Contra Costa County LAFCO, 40 Muir Road, Martinez, California 94553.

Contra Costa Local Agency Formation Commission
REQUIRED SUPPLEMENTARY INFORMATION
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
Budget and Actual
General Fund (Unaudited)
For the Period Ended June 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual (Budgetary Basis)</u>	<u>Variance with Final Budget</u>
Revenues:				
Intergovernmental	\$ 674,131	\$ 674,131	\$ 674,131	\$ -
Charges for services	25,000	25,000	52,770	27,770
Investment income	-	-	(57,055)	(57,055)
Total revenues	<u>699,131</u>	<u>699,131</u>	<u>669,846</u>	<u>(29,285)</u>
Expenditures:				
Salaries and benefits	380,045	380,045	389,943	(9,898)
Services and supplies	359,086	359,086	160,399	198,687
Total expenditures	<u>739,131</u>	<u>739,131</u>	<u>550,342</u>	<u>188,789</u>
Excess of revenues over (under) expenditures	<u>(40,000)</u>	<u>(40,000)</u>	119,504	<u>\$ 159,504</u>
Fund balance, beginning of period			<u>1,407,589</u>	
Fund balance, end of period			<u>\$1,527,093</u>	
Contingency reserve				
Contingency reserve	(80,000)	(80,000)		
OPEB trust	(25,000)	(25,000)		
CCCERA pre-fund	(30,000)	(30,000)		
Fund balance reserves	<u>175,000</u>	<u>175,000</u>		
Total	<u>\$ -</u>	<u>\$ -</u>		

Contra Costa Local Agency Formation Commission
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY (ASSET)
Last 9 Years*

<u>Measurement Date</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Proportion of net pension liability	0.019%	-0.005%	0.015%	0.021%	0.022%	0.026%	0.027%	0.030%	0.030%
Proportionate share of the net pension liability (asset)	\$ (158,097)	\$ (21,991)	\$ 132,109	\$ 304,195	\$ 181,268	\$ 359,329	\$ 400,173	\$ 364,601	\$ 448,684
Covered-employee payroll	\$ 182,558	\$ 184,791	\$ 230,702	\$ 228,637	\$ 221,780	\$ 215,396	\$ 208,810	\$ 202,859	\$ 202,880
Proportionate Share of the net pension liability as a percentage of covered employee payroll	-86.60%	-11.90%	57.26%	133.05%	81.73%	166.82%	191.64%	179.73%	221.16%
Plan fiduciary net position as a percentage of the total pension liability	110.17%	101.45%	93.13%	83.90%	90.06%	80.32%	77.84%	79.57%	74.40%

Notes to Schedule:

1) Covered employee payroll represents compensation earnable and pensionable compensation. Only compensation earnable and pensionable compensation that would possibly go into the determination of retirement benefits are included.

* Fiscal year 2013 was the first year of implementation, therefore only the first nine years were available.

Contra Costa Local Agency Formation Commission
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CONTRIBUTIONS - PENSION
Last 7 Years*

<u>Fiscal Year End</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Actuarially determined contribution	\$ 92,110	\$ 96,271	\$ 96,972	\$ 127,068	\$ 124,683	\$ 93,060	\$ 103,349
Contributions in relation to the actuarially determined contributions	<u>(92,110)</u>	<u>(96,271)</u>	<u>(96,972)</u>	<u>(127,068)</u>	<u>(124,683)</u>	<u>(93,060)</u>	<u>(103,349)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
 Covered-employee payroll	 \$ 182,558	 \$ 184,791	 \$ 230,702	 \$ 228,637	 \$ 221,780	 \$ 215,396	 \$ 208,810
 Contributions as a percentage of covered-employee payroll	 50.46%	 52.10%	 42.03%	 55.58%	 56.22%	 43.20%	 48.28%

Notes to Schedule:

1) Covered employee payroll represents compensation earnable and pensionable compensation. Only compensation earnable and pensionable compensation that would possibly go into the determination of retirement benefits are included.

* Fiscal year 2015 was the first year of implementation, therefore only the first seven years were available.

Contra Costa Local Agency Formation Commission
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CONTRIBUTIONS - OPEB
For the Year Ended June 30, 2022

	2022	2021	2020	2019	2018
Actuarially determined contribution	\$ 11,214	\$ 26,694	\$ 25,916	\$ 45,385	\$ 43,396
Contributions in relation to the actuarially determined contribution	71,217	68,546	40,000	45,385	44,033
Contribution deficiency (excess)	\$ (60,003)	\$ (41,852)	\$ (14,084)	\$ -	\$ (637)
Covered payroll	\$ 182,558	\$ 184,791	\$ 230,702	\$ 228,637	\$ 221,780
Contributions as a percentage of covered payroll	39.01%	37.09%	17.34%	19.85%	19.85%

Notes to Schedule:

The schedules present information to illustrate changes in Contra Costa LAFCO's contributions over a ten year period when the information is available.

GASB 75 requires this information for plans funding with OPEB trusts to be reported in the employer's Required Supplemental Information for 10 years or as many years as are available upon implementation. The plan was not funded with an OPEB trust prior to June 30, 2018.

Contra Costa Local Agency Formation Commission
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGE IN THE NET OPEB LIABILITY AND RELATED RATIOS
For the Period Ended June 30, 2022

Total OPEB Liability	2022	2021	2020	2019	2018
Service cost	\$ 13,418	\$ 20,689	\$ 21,950	\$ 30,249	\$ 29,368
Interest	13,972	14,067	22,216	20,142	19,004
Benefit payments, included refunds of employee contributions	(31,217)	(28,546)	(21,075)	(19,910)	(19,910)
Difference between expected and actual experience	100,655	-	(194,009)	-	-
Changes of assumptions	(60,364)	-	(27,855)	-	-
Net change in total OPEB liability	36,464	6,210	(198,773)	30,481	28,462
Total OPEB liability - beginning of year	351,331	345,121	543,894	513,413	484,951
Total OPEB liability - end of year	\$ 387,795	\$ 351,331	\$ 345,121	\$ 543,894	\$ 513,413
Plan Fiduciary Net Position					
Net investment income	\$ 75,754	\$ 9,609	\$ 13,652	\$ 8,488	\$ 594
Contributions					
Employer - explicit subsidy	71,217	68,546	61,075	58,609	19,910
Employer - implicit subsidy	-	-	-	1,301	-
Benefit payments, included refunds of employee contributions	(31,217)	(28,546)	(21,075)	(19,910)	(19,910)
Trustee fees	(179)	(161)	(143)	(123)	(9)
Administrative expense	-	-	-	-	-
Net change in plan fiduciary net position	115,575	49,448	53,509	48,365	585
Plan fiduciary net position - beginning of year	283,868	234,420	180,911	132,546	131,961
Plan fiduciary net position - end of year	399,443	283,868	234,420	180,911	132,546
Commission's net OPEB liability - end of year	\$ (11,648)	\$ 67,463	\$ 110,701	\$ 362,983	\$ 380,867
Plan fiduciary net position as a percentage of the total OPEB liability	103.00%	80.80%	67.92%	33.26%	34.80%
Covered-employee payroll	\$ 280,000	\$ 208,785	\$ 234,670	\$ 218,320	\$ 211,319
Net OPEB liability as a percentage of covered-employee payroll	-4.16%	32.31%	47.17%	166.26%	180.23%

Notes to Schedule:

The schedules present information to illustrate changes in Contra Costa Local Agency Formation Commission's changes in the net OPEB liability over a ten year period when the information is available.

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Lou Ann Teixeira
Executive Officer

MEMBERS

Candace Andersen <i>County Member</i>	Federal Glover <i>County Member</i>
Donald A. Blubaugh <i>Public Member</i>	Michael R. McGill <i>Special District Member</i>
Gabriel Quinto <i>City Member</i>	Scott Perkins <i>City Member</i>
Patricia Bristow <i>Special District Member</i>	

ALTERNATE MEMBERS

Diane Burgis <i>County Member</i>
Scott Pastor <i>Special District Member</i>
Charles R. Lewis, IV <i>Public Member</i>
Edi Biran <i>City Member</i>

September 13, 2023

**September 13, 2023
Agenda Item 10**

Contra Costa Local Agency Formation Commission
40 Muir Road, 1st Floor
Martinez, CA 94553

Updated On-Call List of LAFCO Consultants

Dear Commissioners,

Contra Costa LAFCO currently has a staff of two full-time employees – a *Clerk/Analyst* and an *Executive Officer*. LAFCO supplements its staff with consultants, contractors, and County staff when necessary.

Consultants and contractors are used primarily for environmental planning services and to prepare Municipal Service Reviews/Sphere of Influence Updates.

LAFCO staff recently updated its on-call list of contractors and consultants (see attached).

RECOMMENDATION: *This is an informational item – no action is needed.*

Sincerely,



Lou Ann Teixeira
Executive Officer

Attachment: On-Call List of Pre-Qualified Municipal Service Reviews/Special Studies/
CEQA/Environmental Consultants

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"ON-CALL" LIST OF PRE-QUALIFIED MUNICIPAL SERVICES REVIEW/SPECIAL STUDIES/ENVIRONMENTAL CONSULTANTS

Company	Contact	Address	City, State, Zip	Phone	E-mail
Berkson Associates	Richard Berkson	34 Terrace Ave	San Anselmo, CA 94690	510-612-6906	Richard@BerksonAssociates.com
E Mulberg & Associates	Elliot Mulberg	PO Box 582931	Elk Grove, CA 95758	916-217-8393	elliot@emulberg.com
Economic & Planning Systems	Ashleigh Kanat	1330 Broadway Suite 450	Oakland, CA 94612	510-841-9190	akanat@epsys.com
Harvey M. Rose Associates, LLC	Fred Brousseau	1390 Market St, Ste 1150	San Francisco, CA 94102	415-552-9292	info@harveyrose.com
Lamphier Gregory	Scott Gregory	4100 Redwood St, Suite 20A - #601	Oakland, CA 94619	510-535-6690	sgregory@lamphier-gregory.com
Municipal Resource Group LLC	Mary Egan	8788 Elk Grove Blvd. Building 1, Suite L	Elk Grove, CA 95624	510-915-4376	egan@solutions-mrg.com
Planwest Partners Inc.	Colette Santsche	1125 16 th St, Ste 200	Arcata, CA 95521	707-825-8260	colettem@planwestpartners.com
Policy Consulting Associates	Jennifer Stephenson	5050 Laguna Blvd Suite 112-711	Elk Grove, CA 95758	310-936-2639 310-773-6306	info@pccatam.com
QK	Trevor Stearns	PO Box 3699	Visalia, CA 93278	559-499-2400	Trevor.stearns@qkinc.com
RSG, Inc.	Jim Simon	17872 Gillette, Suite 350	Irvine, CA 92614	714-316-2120	jsimon@webrsg.com
South Fork Consulting	Amanda Ross	PO Box 850	Folsom, CA 95763	916-500-2482	info@southforkconsulting.com
Yuba Planning Group, LLC	Jessica Hankins	159 South Auburn St	Grass Valley, CA 95945	530-277-1783	jhankins@yubaplanninggroup.com
DeNova Planning Group	Steve McMurtry	1020 Suncast Lane #106	El Dorado Hills, CA 95762	916-580-9818	smcmurtry@denovaplanning.com
BaseCamp Environmental Inc.	Charlie Simpson	802 West Lodi Ave	Lodi, CA 95240	209-224-8213	csimpson@basecampenv.com
Planning Partners	Bob Klousner	2934 Gold Pan Ct, Suite 3	Rancho Cordova, CA 95670	916-852-8830	bklausner@e-planningpartners.com
Rincon Consultants		449 15th Street, Suite 303	Oakland, CA 94612	510-834-4455	info@rinconconsultants.com
Grassetti Environmental Consulting	Richard Grassetti	7008 Bristol Drive	Berkeley, CA 94705	510-849-2354	info@grassettienvironmental.com
Loewke Planning Consultants, Inc.	Dick Loewke Mike Loewke			925-679-4850	Mike@Loewke.com Dick@Loewke.com

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Lou Ann Teixeira
Executive Officer

September 13, 2023

September 13, 2023
Agenda Item 11

Contra Costa Local Agency Formation Commission
40 Muir Road, 1st Floor
Martinez, CA 94553

Current and Potential LAFCO Applications

Dear Members of the Commission:

SUMMARY: This report includes active and potential LAFCO applications and is an informational item.

DISCUSSION: The Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 gives LAFCOs regulatory and planning duties to coordinate the formation and development of local government agencies and their municipal services. This includes approving and disapproving boundary changes, boundary reorganizations, formations, mergers, consolidations, dissolutions, incorporations, sphere of influence (SOI) amendments, and extension of out of agency services (OAS). Applications involving jurisdictional changes filed by landowners or registered voters are placed on the Commission's agenda as information items before action is considered by LAFCO at a subsequent meeting (Gov. Code §56857).

There is currently one approved proposal awaiting completion, six current applications that are either incomplete and/or awaiting a hearing date, and several potential applications.

Current Proposals – Approved and Awaiting Completion

Chang Property Reorganization (LAFCO 18-06)

Application filed by the landowner to annex 66.92± acres to City of San Ramon, Central Contra Costa Sanitary District and East Bay Municipal Utility District and detach from County Service Area P-6. The subject area is located at the intersection of Crow Canyon and Bollinger Canyon Roads in unincorporated San Ramon. The Commission approved the boundary reorganization in August 2017 with conditions. One of the conditions (i.e., open space easement) has not yet been met. The applicant requested and received several time extensions with the current extension to June 30, 2023 to complete the easement. On June 14, 2023, the Commission approved an extension of time to June 30, 2024.

Current Applications – Under Review

Dissolution of Alamo Lafayette Cemetery District (ALCD) (LAFCO 23-12)

Application filed by ALCD to dissolve the District.

Activation of Latent Powers – County Service R-7 (LAFCO 23-11)

Application filed by the Contra Costa County Public Works Director to activate the latent powers of County Service Area R-7 (Zone A) to provide street landscape maintenance; fund the services of the Alamo Municipal Advisory Committee; and acquire, construct, improve, operate, and maintain community facilities in Alamo.

Faria Southwest Hills (FSH) – Boundary Reorganization (LAFCO 21-05)

In June 2021, the City of Pittsburg filed an application with LAFCO to annex 606± acres to the City, Contra Costa Water District and Delta Diablo, and detach from CSA P-6. The project includes development of up to 1,500 residential units. The LAFCO application was deemed incomplete. Subsequently, a lawsuit was filed. On February 9, 2022, Contra Costa County Superior Court ruled that the City violated CEQA. The Court issued a writ of mandate compelling the City to set aside the project approvals and the certification of the Final EIR, and that further consideration of the project must comply with CEQA and be consistent with the Court’s ruling. On August 15, 2022, the City Council voted to repeal and set aside all approvals for the FSH Annexation Project.

In January 2023, the City of Pittsburg published a Notice of a Public Hearing regarding the *Faria/ Southwest Hills Annexation Project and Revised and Updated Final Environmental Impact Report*. Between 2010 and 2023, LAFCO staff submitted 10 comment letters regarding the City’s CEQA documents noting project and EIR deficiencies. Only one of LAFCO’s comments was addressed. The comment letters also note staff’s concerns that the “Revised and Updated EIR” was not recirculated under CEQA Guidelines section 15088.5.

Following recent City Planning Commission and City Council meetings whereby the Planning Commission denied the project and the City Council approved the project, the City resubmitted to LAFCO an updated application (May 2023). On July 10, 2023, LAFCO staff sent the applicant a letter with a list of questions and comments. On August 31, 2023, LAFCO staff received a response letter from the applicant. LAFCO staff is currently reviewing the responses.

Tassajara Parks Project – Boundary Reorganization (LAFCO 16-06)

The landowner filed an application to annex 30± acres to Central Contra Costa Sanitary District (CCCSD) and East Bay Municipal Utility District (EBMUD). The project includes development of 125 single-family homes. The subject area is located east of the City of San Ramon and the Town of Danville. The application is currently incomplete. The project was litigated and on June 29, 2023, the Contra Costa County Superior Court ruled the final EIR prepared for the project provided insufficient information and analysis about the project’s water supply. The LAFCO application is currently on hold pending additional information as directed by the court.

LAFCO Tassajara Parks Project – SOI Amendments (LAFCO 16-07)

The landowner filed an application to amend the SOIs for CCCSD and EBMUD by 30± acres in anticipation of corresponding annexations. The application is currently incomplete as noted above.

Potential and Other Applications

On April 14, 2021, LAFCO approved extension of out of agency water service by the City of Martinez to the Bay’s Edge Subdivision 9065 located in unincorporated Mt. View. LAFCO’s approval was conditioned on commitment from the City to annex the subject parcels to the City of Martinez by *August 31, 2022*, in the event the entirety of Mt. View is not annexed to the City prior to that date. On August 10, 2022, the Commission approved extending the deadline to August 31, 2023. In March 2023, the City submitted a draft application to LAFCO staff for review. LAFCO staff provided comments. The City will submit the final application to LAFCO by September 30, 2023.

There are several potential applications that may be submitted to LAFCO in the near future including annexations to Byron Bethan Irrigation District and Dublin San Ramon Services District. Also, since completion of the 2021 *Park & Recreation Municipal Services Review*, the Commission discussed dissolving CSA R-9. The matter was continued to March 2024 to allow additional time for community input.

RECOMMENDATION – Informational item – no actions required.

Sincerely,

LOU ANN TEXEIRA
EXECUTIVE OFFICER

Attachment – Current Applications Table

**CONTRA COSTA LOCAL AGENCY FORMATION COMMISSION
CURRENT APPLICATIONS – September 13, 2023**

File #	APPLICATION NAME/LOCATION	APPLICATION SUMMARY	STATUS
16-06	Tassajara Parks Project: proposed annexations to CCCSD and EBMUD of 30+ acres located east of the City of San Ramon and the Town of Danville	Application submitted in May 2016 by the landowner to annex 30+ acres to Central Contra Costa Sanitary District (CCCSD) and East Bay Municipal Utility District (EBMUD) to support development of 125 residential lots and related improvements. On July 13, 2021, the County Board of Supervisors certified the project EIR, amend the ULL, executed a land preservation agreement, and acted on various discretionary project approvals.	Application is currently incomplete. Await certified EIR, updated application, and other information. The project is currently being litigated.
16-07	Tassajara Parks Project: proposed SOL expansions to CCCSD and EBMUD of 30+ acres located east of the City of San Ramon and the Town of Danville	Application submitted in May 2016 by the landowner to amend the SOLs for CCCSD and EBMUD in anticipation of annexation.	Application is currently incomplete. Await certified EIR, updated application, and other information. The project is currently being litigated.
21-05	Faria Southwest Hills Reorganization: proposed annexations to City of Pittsburg, CCWD and DD of 606+ acres located southwest of the City of Pittsburg	Application originally submitted in June 2021 by City of Pittsburg to annex 606+ acres to the City, Contra Costa Water District (CCWD) and Delta Diablo (DD) and detach from County Service Area (CSA) P-6 to support hillside estate development of up to 1,500 units.	Following litigation and approval of the project by the Pittsburg City Council on April 17, 2023, the application was resubmitted to LAFCO (May 2023). LAFCO staff reviewed the application and sent a letter to the City and developer with questions and comments. On August 31, 2023, LAFCO received a response and additional information which we are currently reviewing.
21-17	Dissolution of County Service Area R-9	LAFCO initiated dissolution of CSA R-9	Pending update in March 2024
23-11	CSA R-7 Activation of Latent Powers	Application submitted in August 2023 by County Public Works to activate latent powers	Under review
23-12	Dissolution of Alamo Lafayette Cemetery District	Application submitted in August 2023 by the District	Under review



AGENDA

RETIREMENT BOARD MEETING

REGULAR MEETING
July 12, 2023
9:00 a.m.

Board Conference Room
1200 Concord Avenue, Suite 350
Concord, California

THE RETIREMENT BOARD MAY DISCUSS AND TAKE ACTION ON THE FOLLOWING:

1. Pledge of Allegiance.
2. Board Reorganization:
 - a. Election of Chair (Gordon, incumbent).
 - b. Election of Vice-Chair (MacDonald, incumbent).
 - c. Election of Secretary (Holcombe, incumbent).
3. Public Comment (3 minutes/speaker).
4. Recognition of Mayra Boyle and Jaime Hernandez for 5 years of service and Chih-chi Chu and Brianne Wilkins for 15 years of service.
5. Approve minutes from the June 14, 2023 meeting. (Action Item)
6. Approve the following routine items: (Action Item)
 - a. Certifications of membership.
 - b. Service and disability allowances.
 - c. Death benefits.
 - d. Investment liquidity report.
7. Accept the following routine items: (Action Item)
 - a. Disability applications and authorize subpoenas as required.
 - b. Investment asset allocation report.

The Retirement Board will provide reasonable accommodations for persons with disabilities planning to attend Board meetings who contact the Retirement Office at least 24 hours before a meeting.

CLOSED SESSION

8. CONFERENCE WITH LABOR NEGOTIATOR
(Government Code Section 54957.6)
Agency designated representative: Joe Wiley, CCCERA's Chief Negotiator
Unrepresented Employee: Chief Executive Officer

OPEN SESSION

9. Pension administration system project update: (Presentation Item)
 - a. Update from staff
 - b. Presentation from Segal
 - c. Presentation from Sagitec
10. Retirement application processing update. (Presentation Item)
11. Legislative update. (Presentation Item)
12. Consider and take possible action to adopt Board of Retirement Resolution No. 2023-3, Investment Asset Allocation Targets and Ranges. (Action Item)
13. Presentation of 2022 CCCERA budget vs. actual expenses report. (Presentation Item)
14. Presentation of the Contra Costa County Conservation & Development Department employer audit report. (Presentation Item)
15. Consider authorizing the attendance of Board: (Action Item)
 - a. NASRA Annual Conference, August 5-9, 2023, Broomfield, CO.
 - b. CRCEA Annual Fall Conference, October 1-4, 2023, Stockton, CA.
 - c. NCPERS Accredited Fiduciary (NAF) Program, October 21-22, 2023, Las Vegas, NV.
 - d. NCPERS FALL (Financial, Actuarial, Legislative, and Legal Conference), October 22-25, 2023, Las Vegas, NV.
 - e. CALAPRS Trustees Roundtable, October 27, 2023, Virtual.
16. Miscellaneous
 - a. Staff Report
 - b. Outside Professionals' Report
 - c. Trustees' comments

The Retirement Board will provide reasonable accommodations for persons with disabilities planning to attend Board meetings who contact the Retirement Office at least 24 hours before a meeting.



AGENDA

RETIREMENT BOARD MEETING

REGULAR MEETING
July 26, 2023
9:00 a.m.

Board Conference Room
1200 Concord Avenue, Suite 350
Concord, California

THE RETIREMENT BOARD MAY DISCUSS AND TAKE ACTION ON THE FOLLOWING:

1. Pledge of Allegiance.
2. Appoint audit committee members.
3. Public Comment (3 minutes/speaker).
4. Approve minutes from the June 28, 2023 meeting. (Action Item)

CLOSED SESSION

5. a. CONFERENCE WITH LABOR NEGOTIATORS
(Gov. Code § 54957.6)

Agency designated representative: *Joe Wiley, Scott Gordon*
Unrepresented Employee: Chief Executive Officer

- b. PUBLIC EMPLOYMENT (Gov. Code § 54957(b))
Title: Chief Executive Officer

OPEN SESSION

6. Review of report on Risk Diversifying Sub-portfolio. (Presentation Item)
7. Update on private equity and real estate allocations. (Presentation item)

The Retirement Board will provide reasonable accommodations for persons with disabilities planning to attend Board meetings who contact the Retirement Office at least 24 hours before a meeting.

8. Pension administration system project update: (Presentation Item)
 - a. Update from staff
 - b. Presentation from Segal
 - c. Presentation from Sagitec

9. Miscellaneous
 - a. Staff Report
 - b. Outside Professionals' Report
 - c. Trustees' comments

The Retirement Board will provide reasonable accommodations for persons with disabilities planning to attend Board meetings who contact the Retirement Office at least 24 hours before a meeting.



AGENDA

RETIREMENT BOARD MEETING

REGULAR MEETING
August 9, 2023
9:00 a.m.

Board Conference Room
1200 Concord Avenue, Suite 350
Concord, California

THE RETIREMENT BOARD MAY DISCUSS AND TAKE ACTION ON THE FOLLOWING:

1. Pledge of Allegiance.
2. Public Comment (3 minutes/speaker).
3. Recognition of Karen Levy for 15 years of service.

CONSENT ITEMS

- 4.A All Consent Items are to be approved by one action unless a Board Member requests separate action on a specific item. (Action Item)
 - I. Approve minutes from the July 12, 2023 meeting.
 - II. Approve the following routine items:
 - a. Certifications of membership.
 - b. Service and disability allowances.
 - c. Death benefits.
 - d. Investment liquidity report.
 - III. Accept the following routine items:
 - a. Disability applications and authorize subpoenas as required.
 - b. Travel report.
 - c. Investment asset allocation report.
- 4.B Consider and take possible action on Consent Items previously removed, if any. (Action Item)

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5. Consider and take possible action to appoint an Acting Chief Executive Officer pursuant to Govt. Code Section 31522.9. (Action Item)
6. Appointment of ad hoc advisory committee to manage the search and recruitment of the next Chief Executive Officer.
7. Consider and take possible action to adopt the December 31, 2022 Valuation Report and contribution rates for the period July 1, 2024—June 30, 2025. (Action item)
8. Pension administration system project update: (Presentation Item)
 - a. Update from staff
 - b. Presentation from Segal
 - c. Presentation from Sagitec
9. Consider and take possible action to amend the Internal Revenue Code Compliance Policy and the Policy on Internal Revenue Code Section 415 Compliance. (Action Item)
10. Consider and take possible action to issue a request for proposals for fiduciary counsel services. (Action Item)
11. Consider authorizing the attendance of Board: (Action Item)
 - a. EQT Investment Due Diligence Meeting, September 15, 2023, New York, New York.
 - b. 2023 Invesco Real Estate Global Client Conference, November 14-16, 2023, San Diego, California.
12. Miscellaneous
 - a. Staff Report
 - b. Outside Professionals' Report
 - c. Trustees' comments

The Retirement Board will provide reasonable accommodations for persons with disabilities planning to attend Board meetings who contact the Retirement Office at least 24 hours before a meeting.



August 2, 2023

RE: August 9, 2023 CCCERA Retirement Board Meeting

To All Employers,

The agenda for the August 9, 2023 CCCERA Retirement Board Meeting includes the following item of interest to all employers:

- Consider and take possible action to adopt the December 31, 2022 Valuation Report and contribution rates for the period July 1, 2024—June 30, 2025.

You are invited to attend the meeting. A copy of the report will be available for pick up, prior to or on the day of the meeting.

Sincerely,

Christina Dunn
Deputy Chief Executive Officer



EMPLOYER NEWS

NEW RETIREMENT PROCESS REDUCES TIME FOR RETIREES

This past March, CCCERA redesigned its retirement application process to reduce the time that new retirees wait to receive their first benefit payment. The new process ensures that retirees will receive their payment within 75 days of their last employer paycheck once they submit their completed retirement application and documentation.

In 2022, we received a higher volume of retirements than in years past, resulting in long wait times for retirees' first benefit payments. Because of this, we redesigned the process to create more efficiency. With the new process:

- Retirees will work with a dedicated retirement counselor that will walk them through the intake process
- Retirees can now preselect their benefit payment option
- Retirees are encouraged to submit documentation early, such as birth certificates and marriage records

These changes have reduced the time retirees wait between their last paycheck and first benefit payment, resulting in average processing times of around 55 days. We are proud of our staff for this accomplishment and look forward to even more innovations in the future to better serve our members.

ONLINE PORTAL PILOT TESTING

EMPLOYER TRAINING

Two years ago, CCCERA began working with Sagitec Solutions to create a new pension administration system. The new system will include a portal for members to access their accounts online, as well as a portal for employers to upload active payroll files, view their employees' membership contributions and rates, and more.

Contra Costa County and the Contra Costa County Superior Court have been assisting as pilot employers during the testing phase of the new system, and final testing with all employers will begin once the employer platform is live. We will share more details with employers as we get closer to the project completion.

NEW VIDEO ON RECIPROCITY

CCCERA recently created a video on the topic of reciprocity. It is available for viewing on our website at cccera.org/reciprocity. Look for more videos on our YouTube channel, too!

2022 BENEFIT STATEMENTS

The 2022 CCCERA annual benefit statements were mailed to active and deferred vested members this summer.

Benefit statements contain a summary of members' accounts through the end of the prior calendar year. This includes information such as a member's designated beneficiary, their address, date of birth, and membership date. There is also a tally of contributions and interest, any service purchases completed, and estimates of projected retirement benefits at appropriate ages.

These estimates can assist members with retirement planning, but do not include many of the variables that will impact their final benefit estimate as they near actual retirement. For example, though the benefit statement uses ages in the future to estimate a members' benefit, the projected retirement benefit is calculated using their present salary, since there is no way of knowing what their salary will be at the time of retirement.

The statement is a general guideline to help keep members' files current with CCCERA. After reviewing the document, members can submit the data correction form enclosed with the statement, to indicate changes to their information. Additional forms or documentation may be required.

EMPLOYER WORKSHOPS

Want to review report and form submission requirements, including I-29 and I-30 employer payroll reporting? Email employers@cccera.org.

OVERVIEW WORKSHOP VIDEO

Intended for members who have more than five years from retirement, this video is great for new members and available at cccera.org.

RESPONSIBILITIES FOR EMPLOYERS

BOARD REGULATIONS, CERTIFICATION REMINDERS & PENALTIES

The CCCERA Board of Retirement regulations, have many requirements that pertain to employers and are available at cccera.org/governance-and-policies.

Certifying New Members Through I-29 Reporting Process and New Member Enrollment Forms

All new hires should be reported on the I-29 report. CCCERA membership forms should be submitted whenever an employee who is hired to a retirement eligible position, moves from either permanent intermittent (P/I) or temporary to permanent status.

Employers may assist members by submitting the following three forms on behalf of new members upon membership to CCCERA. Visit cccera.org/forms for the latest versions.

1. Enrollment Affidavit (Form 101)

Reciprocal members must complete Section 2 of Form 101; upon receiving it (with Section 2 completed), CCCERA will mail the member a Reciprocity Affidavit Form (Form 109).

2. Beneficiary Designation Form (Form 102)

Members who choose a beneficiary other than their spouse/registered partner must complete Section 5 of Form 102.

3. Death During Active Membership (Form 104)

This form should be filled out if the member would like to authorize CCCERA to file an application for non-service connected disability on a member's behalf, in the event

that a member is permanently incapacitated by reason of injury or other disability leading to death while the member is an active member of CCCERA.

Eligible Members Effective Entry Date

A new member's effective entry date is the first of the month following their date of hire or transfer into an eligible position. New hire documents should be submitted to CCCERA within the first week of the employee's hire date or date of transfer to an eligible position.

In accordance with CCCERA Board Regulation Section III.3, every employee of the County or participating district must, upon entry into CCCERA, complete a sworn statement (Enrollment Affidavit Form 101) as provided for in Gov. Code Section 31526(b). A certified copy of the member's birth certificate or other evidence of birth may be required by the Board.

It is the employer's responsibility to assure compliance with this regulation. CCCERA will assess the employer with a five hundred (\$500) dollar per employee penalty for every month or fraction thereof that the required certification is not submitted. CCCERA will notify the employer in writing of the imposition of assessment at least thirty days before the assessment.

New Pay Codes - Approval Process

When an employer has a new compensation item with its represented or unrepresented employees, the employer is required to seek advice from CCCERA as to whether the compensation item would be considered as compensation earnable for retirement purposes. New or changed codes must be reported to CCCERA in writing no later than 30 days prior to implementation.

Employers must submit a list of pay codes to CCCERA annually – both pensionable and non-pensionable for CCCERA review. Inquiries and

notifications should be sent to employers@cccera.org for review.

Social Security Form 1945

In compliance with Social Security Administration (SSA) requirements, employers must submit copies of signed Form SSA-1945 "Statement Concerning Your Employment in a Job Not Covered by Social Security" to CCCERA for employees of your organization not participating in social security. Information about the SSA requirements can be found on the SSA website at ssa.gov/forms/ssa-1945.pdf.

REMINDERS

New Forms Available

The Enrollment Affidavit (Form 101), Beneficiary Designation Form (Form 102), Death During Active Membership (Form 104), and the New Member Enrollment Packet, have been updated. For the latest versions, visit cccera.org/forms.

FY 2024-2025 Contribution Rates

The December 31, 2022 valuation report was adopted by the CCCERA Board of Retirement at its August 9, 2023 meeting, establishing contribution rates for July 1, 2024.

Contribution rates for members and employers have been updated for July 1, 2024. Members can find their contribution rate effective July 1, 2024 by visiting cccera.org/contributioncalculator.

Fiscal year 2023-2024 contribution rates effective July 1, 2023 are reflected in August 10, 2023 report submissions.

Documents for Retirement

Did you know that members can submit certain documents for their retirement at any time during

REMINDERS, *Continued from Page 3*

their career? Having these documents on file *before* they file for retirement can greatly impact the timeliness of their retirement application.

Please encourage employees to submit copies of the following to CCCERA:

- Social Security Card for member and beneficiary
- Birth Certificate for member and beneficiary
- Marriage Certificate
- Court documents for divorce

Employees should also update their beneficiaries, by submitting the Beneficiary Designation Form (Form 102) at any time.

Participating Employers Handbook

For your reference, you can find the CCCERA Participating Employers Handbook, which was created to assist employers in enrolling employees in retirement, death, survivor and disability benefits, at cccera.org/employer.

September 13 Board Meeting

Our board meeting on September 13, 2023 will include education on the actuarial valuation and updates on the actuarial funding policy. Employers are encouraged to attend.

NOTICE

The materials in this newsletter are intended to provide a general reference or resource only and are not to be construed as providing financial, legal, tax, or any other professional service or advice. CCCERA is governed by the County Employees Retirement Law of 1937 (CERL or 1937 Act) and PEPR; the CCCERA retirement system is administered in accordance with these laws. If there is any conflict between statements made herein and provisions of the applicable retirement law, the law will prevail.

CALENDAR DATES

UPCOMING CCCERA CLOSURES

September 4
Labor Day

November 10
Veterans Day

November 23, 24
Thanksgiving Holiday

December 25
Christmas Day

VIRTUAL PRE-RETIREMENT WORKSHOPS

Workshops fill up fast. Please advise members to call or email CCCERA for availability and to sign up.

September 12, 2 p.m. – 4 p.m.
October 17, 9 a.m. – 11 a.m.

BOARD MEETINGS

September 13
September 27
October 11
October 25
November 1
November 29
December 13

CONTACT US

Contra Costa County
Employees' Retirement Association
1200 Concord Ave, Suite 300
Concord, CA 94520
(925) 521-3960
info@cccera.org

Monday – Friday, 8 a.m. – 5 p.m.
(Closed noon to 12:30 p.m.)

