

B O A R D O F D I R E C T O R S



Regular Meeting Agenda
November 18, 2020
Location: Virtual Meeting via Teleconference
Kentfield, CA

ATTENTION: This will be a virtual meeting of the Board of Directors pursuant to Executive Order N-29-20 issued by the Governor of the State of California. There will not be a public location for participating in this meeting, but any interested member of the public can participate telephonically by utilizing the dial-in information printed on this agenda. If any member of the public has a request for a reasonable modification or accommodation for accessing this meeting due to a disability, they should contact Jena Wilson at Jwilson@kentfieldfire.org

Zoom Video Conference link: <https://us02web.zoom.us/j/9459048313>

Meeting ID: 945 904 8313

Call in Line: 1 (669) 900-6833, when prompted, enter meeting ID 945 904 8313-#

Time: 6:30 p.m. For clarity of discussion, the Public is requested to MUTE except:

1. During Open Time for public expression item
2. Public comment period on agenda items.

NOTE: The meeting will be recorded.

1. CALL TO ORDER 6:30 p.m. Agenda available on the KFD website.
2. PLEDGE OF ALLEGIANCE
3. ROLL CALL
4. APPROVAL OF MINUTES
The Board may choose to approve the minutes of the October 14, 2020 meeting. **Board Action/Public Comment/Motion/BOD Roll Call Vote**
5. ORAL COMMUNICATION
This time is provided for the public or Board Members to address the Board on matters not on the agenda. The Board of Directors has limited the total amount of time allocated for public testimony for each individual speaker to three (3) minutes. Any request that requires Board action may be set by the Board for a future agenda or referred to staff.

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

6. AGENDA ADJUSTMENTS
7. SPECIAL ANNOUNCEMENTS/PRESENTATIONS - MWPA Executive Officer Mark Brown
8. UNFINISHED BUSINESS
 - A. California Employers' Pension Prefunding Trust (CEPPT) - Chief Pomi - **Board Action/Public Comment/Motion/BOD Roll Call Vote**
9. NEW BUSINESS
 - A. Independent Audit of District's Financial Statements for FY ended June 30, 2020 – Ms. Katherine Yuen/Maze & Associates – **Board Action/Public Comment/Motion/BOD Vote**
 - B. Memorandum of Internal Controls and Required Communications - Ms. Katherine Yuen/Maze & Associates – **Board Action/Public Comment/Motion/BOD Vote**
 - C. Board of Directors Oath of Office- Chief Pomi
 - D. Election of 2021 Board of Director Officers - Chief Pomi - **Board Action/Public Comment/Motion/BOD Roll Call Vote**
10. CHIEF'S REPORT - **Board Action/Public Comment/Motion/BOD Roll Call Vote**
11. DIRECTOR MATTERS

Directors may report on their activities and meetings
12. CORRESPONDENCE: MERA October 2020 Next Generation update, Letter from Southern Marin Fire Department, Israeli, California Firefighters Article, MWPA Administrative and Financial Business Plan through December 31, 2020.
13. REPORTS
 - A. Overtime, Incident - October 2020
14. APPROVAL OF MONTHLY EXPENSES

Approval of October warrant 805303309 to and including 805303353 for \$447,364.88 - **Board Action/Public Comment/Motion/BOD Roll Call Vote**

CONFIRM NEXT MEETING DATE: December 16, 2020
15. MOMENT OF SILENCE
16. ADJOURNMENT

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

MEETING TYPE: Regular – Virtual Meeting via Teleconference

DATE: Wednesday, October 14, 2020

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

ROLL CALL: Corbet-present; Evergettis-present; Murray-present; Naso-present. Gerbsman-present. Also in attendance were Chief Pomi, Accountant Hom, Deputy Fire Marshal Pasero, and Recording Secretary Wilson.

APPROVAL OF PRIOR MONTH'S MINUTES: M/S Gerbsman/Evergettis to approve the minutes of September 16, 2020. Roll Call Vote: Corbet-Aye, Evergettis-Aye, Gerbsman-Aye, Murray-Aye, Naso-Aye.

Ayes: 5; Noes: 0; Absent: 0

Motion passes

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

AGENDA ADJUSTMENTS: None

SPECIAL ANNOUNCEMENTS/PRESENTATIONS: None

UNFINISHED BUSINESS:

- a. California Employers' Pension Prefunding Trust (CEPPT) - Previously discussed at prior board meetings; Kentfield Fire District has already been established with the trust but a funding policy will need to be approved by the Board. This topic remains in unfinished business until the Board feels it is the right time to start investing. With a lot of volatility expected in the market in the near future, the Board once again agreed to wait to fund the trust until after the November election or until the beginning of 2021.
- b. Evacuation Route Vegetation Clearance Update and Report – Kentfield Fire District, along with Ross Valley Fire, Central Marin Fire and many others was awarded a 1.3 million dollar project to improve safety and evacuation routes within their communities. Chief Pomi reported the project work has been taking place for about a year now and asked Deputy Fire Marshal to provide an update. Deputy Fire Marshal Larry Pasero stated in the months of September through November of 2019, miles of road clearance work had been completed. This year, Kentfield Fire District has been working closely with the MWPA through their initial programs. DFM Pasero informed there was a lot of success for the all communities represented by the MWPA with the enactment of the Chipper Program. A total of three Chipper Program days completed so far: one in the Kent Woodlands, two in the Greenbrae area with another day scheduled for the Kent Woodlands on November 18th because there was such an overwhelming success the first time. Being in close contact with one of the coordinators of the MWPA, they reached out to see if there was any additional projects within the Kentfield District community. DFM Pasero provided the MWPA with two prominent intersections of great concern: corner of Woodland Road/ Goodhill Road and Upland Road/ Coronet Way. The crew cleared a lot of scotch broom and did a great job increasing the availability for people to use the road system, should an evacuation plan be needed. Great work and good communication has made for a solid foundation going forward, where Kentfield Fire District can take

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

advantage of those crews at no cost to the District or the community. DFM Pasero finished by saying there has been great opportunities to have some outreach, complete projects that are highly visible, and take advantage of those MWPA dollars back here in Kentfield.

NEW BUSINESS:

- a. Landowner Access Agreement - Chief Pomi advised this agreement would be executed when the fire district and land owner are engaged in a vegetation management project on private property, not on county or fire district property. The agreement would ensure the land owner is aware that the vegetation management reduction project has been proposed and that the project has been explained. The land owner supports the goals of the project and hereby enters into the agreement with the district. Kentfield Fire District worked with Marin County Council to create the document for landowners to help identify projects and liabilities. Chief Pomi provided the example of the evacuation service road between Goodhill and Woodland as it runs through a private property parcel. He said it's unclear when it potentially become a county emergency access road and who is responsible to maintain it. The parcel owner is more than happy to participate and have the work done, especially when the funds stem from grant monies or from FIRESafe Marin. This document would provide Kentfield Fire District with a solid agreement in writing along with the owner's acknowledgement. Chief Pomi recommends the Board approve the Landowner Access Agreement that has been developed by county council.

M/S Evergettis/Gerbsman to approve the Landowner Access Agreement.

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

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

- b. Proposal and Tentative Agreement with Banshee Networks - For the past ten years, Kentfield Fire District has worked with an IT support company that designed the current server system. With today's technology, Chief Pomi expressed the District has reached a time where its needs are becoming a bit more complex. In speaking with other Marin fire districts and government agencies, Chief Pomi sought out a vendor who would be an ideal fit for the District's computer, server, and phone systems. Banshee Networks was highly recommended and Chief Pomi took the opportunity to research, interview, and give them an overview of the current set up. Banshee Networks put together a proposal and agreement stating they would provide all the labor, take over IT services of a system design, specifications, installation review, support troubleshooting and all cyber network security. The cost associated with their contract is about \$16,000 a year compared to what the District has paid for IT services the past 2 years: \$18,000 and \$19,000, respectively. Banshee is coming in at a lower rate because they charge a constant monthly fee and not an hourly fee. Chief Pomi included the contract and brochure from Banshee Networks which mirrors the contract with the current vendor. Director Murray felt a switch to Banshee Networks would be a good move and liked there was no hourly fee associated with the agreement. Director Gerbsman relayed it's not just about cost, it's about the quality of the individuals supporting you and getting you the solutions you need.

M/S Evergettis/Naso to approve the Proposal and Tentative Agreement with Banshee Networks.

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

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

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

Ayes: 5; Noes: 0; Absent: 0

Motion passes

CHIEF'S REPORT:

- a. California Wildfire Update – Chief Pomi took the opportunity to discuss all of the out of county assignments Kentfield Fire District has sent engines and overhead to so far this fire season. He provided a report with ten incidents listed as an overview of what the fire station has been doing to support other counties while being fully staffed and available to respond to any incidents within the community. Chief Pomi reported that California has surpassed 4 million acres burned this year. A five year average statistic shows about 700,000 acres burned with about 6500 fires a year. This year, there has been over 8500 fires and about 4.1 million acres burned; California is four times its annual average. Chief Pomi gave the entire staff recognition for all their hard work staffing the OES and Engine to protect the Marin citizens and other communities. He also acknowledged Deputy Fire Marshal Larry Pasero and Battalion Chief Dave Glenn, who have gone out of county a tremendous amount this year as well. Within the first few payrolls of the current fiscal year, most of projected overtime budget has been allocated. The overtime for all these fires is 100% reimbursable, but it takes about 8 months to be refunded. Chief Pomi explained that the District will be reimbursed for all the overtime along with an administrative fee configured in the calculation. Other items to be reimbursed will include Fire Engine 17A, the Battalion Chief's truck, Deputy Fire Marshal's vehicle, along with fuel and travel expenses. Chief Pomi strongly encouraged the Board to share his report within their own groups, communities, and on Nextdoor to help spread the knowledge of what Kentfield Fire District is doing to protect the community while providing assistance to other counties.

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

Director Naso reported there is a MERA meeting on the 28th of this month and he will be attending.

Director Evergettis reported on his first MWPA board meeting on September 17th and announced the MWPA appointed Mark Brown as the new CEO. He had a meeting with Mark Brown and expressed how the community needs to be kept informed and feel they're getting their monies worth. As a MWPA Board member, Evergettis feels his role is to listen, be patient, and express his concerns when necessary but strongly feels they will have plenty to share as things progress. Especially with Mark Brown as the new CEO, things will be ramping up and moving forward with that new organization.

Director Gerbsman thanked the troops and everyone at station for all their hard efforts so far this fire season. He took the time to follow up with Director Evergettis regarding the MWPA board committee and about the lack of communication from the MWPA. He expressed the need for more information to be available to community such as a strategic plan, a financial plan or even hiring procedures, etc. Director Gerbsman indicated constituents within the community are questioning where the funds are being allocated and feels the MWPA has a moral and ethical obligation to provide answers. He suggested more transparency from the organization so they can earn more credibility.

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

Chief Pomi suggested inviting Mark Brown to attend the November Board meeting as an introduction and have him provide a verbal report with information that can be sent out to the community constituents.

Director Murray understood the view of Director Evergettis and that of Director Gerbsman. He would also like some more information regarding MWPA organization and asked Chief to invite their new CEO Mark Brown to the November meeting.

CORRESPONDENCE: Were reviewed. Director Naso expressed his concern pertaining to the Department of Public Works notice, *Proposed Temporary Road Closures along portions of Acacia Ave.* His concern was centered on the actual barricades and if there are individuals delegated to move the road closures in case of an emergency for paramedics, law enforcement, or Kentfield Firefighters. Chief Pomi reported that public safety will not be delayed due to the barricades. The Department of Public Works was looking into plastic barricades being a minimum 12 feet apart for vehicles to drive through them and it would not be a hard closure of the road. Chief Pomi addressed it with the county and the information available is only a proposal. Lastly, Chief Pomi wanted to discuss the summary report from Rich Shortall, executive director from FIRESafe Marin who has been contracted to provide a variety of services for the MWPA. The MWPA has agreed to some of the funds being requested by FIRESafe Marin to include monthly webinars, community workshops, chipper days, educational videos, NOAA weather radios. As it is very informative, Chief Pomi suggested reading the three page summary of all the work FIRESafe Marin has been doing, along with the MWPA for the community.

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

APPROVAL OF WARRANTS:

- a. M/S Murray/Naso to approve September warrants 805303264 to and including 805303308 for \$632,013.86

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

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

NEXT MEETING: The next regular meeting will be held on November 18, 2020.

ADDITIONAL ACTIONS: A moment of silence was held for Jason Cortez, a 42 year old San Francisco Firefighter who was recently killed in a training accident. Director Murray asked all to remember him, his family, and others in the training tower that day; may they be in our thoughts and prayers.

ADJOURNMENT: M/S Gerbsman/Naso to adjourn this meeting at 7:26 p.m. All ayes.

Respectfully submitted,

Jena Wilson
Recording Secretary


Mark Pomi - Chief

KENTFIELD FIRE PROTECTION DISTRICT

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

1004 SIR FRANCIS DRAKE BOULEVARD

KENTFIELD CA. 94904

TO: Board of Directors
FROM: Mark Pomi, Fire Chief 
SUBJECT: District Audit Basic Financial Statements
DATE: 11/9/2020

The independent audit of the Kentfield Fire Protection District's Financial Statements for Fiscal Year Ended June 30, 2020 has been completed by Maze & Associates. Principal Auditor, Katherine Yuen, will address the Board at our meeting on November 18, 2020. She will give the Board a comprehensive report as well as discuss any future considerations or needs.

Enclosed:
Basic Financial Statements



Basic Financial Statements
Fiscal Year Ended June 30, 2020

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**KENTFIELD FIRE PROTECTION DISTRICT
BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2020**

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Kentfield Fire Protection District
Kentfield, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and General Fund of the Kentfield Fire Protection District, California (District), as of and for the year ended June 30, 2020 and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial statements 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 the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and General Fund of the District as of June 30, 2020, 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.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and other required supplementary information as listed in the Table of Contents be presented to supplement the basic financial statements. Such information, 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 4, 2020 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Maze & Associates

Pleasant Hill, California

November 4, 2020

KENTFIELD FIRE DISTRICT
1004 Sir Francis Drake Boulevard, Kentfield, CA 94904

MANAGEMENT'S DISCUSSION AND ANALYSIS

The Management's Discussion and Analysis provides an overview of the District's financial activities for the fiscal year ended June 30, 2020. Please read it along with the District's financial statements, which begin on page 7.

FINANCIAL HIGHLIGHTS

The District's net position increased by \$751,000 during 2020. District-wide revenues increased by \$209,000 and total expenses increased by \$476,000.

Included in the required supplemental information section is a budgetary comparison schedule. As indicated in the budgetary comparison schedule on page 41, our revenues were higher than budgeted amounts by \$238,000 and operating expenditures were less than budgeted amounts by \$584,000.

USING THIS ANNUAL REPORT

This annual report consists of financial statements for the District as a whole with more detailed information about the District's general fund. The statement of net position and the statement of activities provide information about the activities of the District as a whole and present a long-term view of the District's finances (they include capital assets and long-term liabilities). The fund financial statements present a short-term view of the District's activities (they include only current assets expected to be collected in the very near future and liabilities expected to be paid in the very near future).

THE DISTRICT AS A WHOLE

One important question asked about the District's finances is, "Is the District better or worse off as a result of the year's activities?" The information in the government-wide financial statements helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting (and reports depreciation on capital assets), which is similar to the basis of accounting used by most private-sector companies.

The change in net position (the difference between total assets and total liabilities) over time is one indicator of whether the District's financial health is improving or deteriorating. However, one must consider other nonfinancial factors in making an assessment of the District's health, such as changes in the economy, changes in the District's tax base and assessed valuations to assess the overall health of the District.

Changes in the District's Net Position (in thousands) were as follows:

	2020	2019	Increase (decrease)
Current assets	\$ 7,564	\$ 6,419	\$ 1,145
Noncurrent assets	5,385	5,655	(270)
Total assets	12,949	12,074	875
Deferred outflows	2,730	2,741	(11)
Current liabilities	645	597	48
Noncurrent liabilities	8,791	9,368	(577)
Total liabilities	9,436	9,965	(529)
Deferred inflows	1,346	704	642
Net position:			
Net investment in capital assets	4,366	4,360	6
Unrestricted	530	(215)	745
Total net position	\$ 4,896	\$ 4,145	\$ 751

The increase in current assets is primarily a result of normal changes in working capital. The decrease in liabilities and deferred inflows were primarily due to the decreases in pension liabilities.

Changes in the District's revenues (in thousands) were as follows:

	2020	2019	Increase (decrease)
General revenues			
Property taxes	\$ 5,892	\$ 5,721	\$ 171
Use of money and property	269	231	38
Total general revenues	6,161	5,952	209
Program revenues			
Charges for services	445	581	(136)
Total program revenues	445	581	(136)
Total revenues	\$ 6,606	\$ 6,533	\$ 73

Property tax revenue increased due to higher assessed valuations. Charges for services decreased by approximately \$136,000 primarily due to a decrease in the OES reimbursements for out of county incidents.

Changes in the District's expenses and net position (in thousands) were as follows:

	2020	2019	Increase (decrease)
Personnel	\$ 4,906	\$ 4,503	\$ 403
Material and services	621	550	71
Depreciation	287	276	11
Interest	41	50	(9)
Total expenses	5,855	5,379	476
Less: Program revenues	445	581	(136)
Net expenses	5,410	4,798	612
General revenues	6,161	5,952	209
Change in net position	751	1,154	(403)
Beginning net position	4,145	2,991	1,154
Ending net position	\$ 4,896	\$ 4,145	\$ 751

The increase in personnel costs were primarily due to the increase in pension liability.

FUND FINANCIAL STATEMENTS

The fund financial statements provide detailed information about the District's general fund.

The fund financial statements provide a short-term view of the District's operations. They are reported using an accounting basis called modified accrual, which reports cash and other short-term assets and liabilities (receivables and payables) that will soon be converted to cash or will soon be paid with cash.

As shown on page 11, the fund balance of the general fund increased by \$1,107,630. On page 12 there is reconciliation between the fund balance increase and the change in net position.

CAPITAL ASSET AND DEBT ADMINISTRATION

Depreciation is a systematic approach to allocate the cost of capital assets over their estimated useful lives. The District's accounting policies are disclosed in Note 1 and a summary of changes in capital assets is reported in Note 3.

Details about our debt are shown in Note 4 in the financial statements.

ECONOMIC OUTLOOK

The Kentfield Fire Protection District's financial position continues to be sufficient to maintain a high level of service to its constituents. The District's financial planning and fiscal forecast continues to be based on sound and conservative calculations of economic trends.

Property tax revenue remains the District's most stable revenue source. Real estate valuations in Marin County have stabilized with minimal growth. The District is projecting that it may experience slower revenue growth in 2020 through 2021. This assumption is based upon recent trends in real property values that have continued to increase, but not as robust as in prior years. In addition, there is the unknown COVID-19 impact on future property tax revenues. With the mortgage forbearance program scheduled to terminate at end of December 2020, a percentage of homeowners who are behind in mortgage payments may result in an increase of homes for sale beginning January 2021.

Although the District believes that it can still maintain a high level of service to our community, it will continue to review all areas where it can reduce cost. The District still has appropriate reserves to ensure equipment and apparatus replacement in addition to a commitment to reduce the unfunded retiree health care liability.

The economic condition of the District as it appears on the balance sheet reflects financial stability and the potential for organizational growth. The District will continue to maintain a watchful eye over expenditures and remain committed to sound fiscal management practices to deliver the highest quality services to the citizens of the area.

REQUESTS FOR INFORMATION

This basic financial statement is to provide citizens, taxpayers, and creditors with a general overview of the District's finances.

Please address any questions about this report or requests for additional financial information to the address on our letterhead.

Respectfully submitted,

Mark Pomi

Mark Pomi, Fire Chief

KENTFIELD FIRE PROTECTION DISTRICT
STATEMENT OF NET POSITION
AS OF JUNE 30, 2020

ASSETS

Current assets:	
Cash and cash equivalents (Note 2)	\$7,451,350
Property taxes receivable	85,480
Accounts receivable	26,790
Total current assets	<u>7,563,620</u>
Noncurrent assets:	
Land and artwork (Note 3)	35,010
Depreciable capital assets, net (Note 3)	5,350,283
Total noncurrent assets	<u>5,385,293</u>
Total assets	<u>12,948,913</u>

DEFERRED OUTFLOWS OF RESOURCES

Related to pension (Note 7)	1,834,486
Related to OPEB (Note 8)	895,244
Total deferred outflows of resources	<u>2,729,730</u>

LIABILITIES

Current liabilities:	
Accounts payable	38,542
Accrued payroll	125,460
Compensated absences payable (Note 4)	197,064
Capital lease obligations (Note 4)	283,923
Total current liabilities	<u>644,989</u>
Noncurrent liabilities:	
Compensated absences payable (Note 4)	342,472
Capital lease obligations (Note 4)	735,711
Net pension liability (Note 7)	6,543,416
Net OPEB liability (Note 8)	1,169,842
Total non-current liabilities	<u>8,791,441</u>
Total liabilities	<u>9,436,430</u>

DEFERRED INFLOWS OF RESOURCES

Related to pension (Note 7)	536,200
Related to OPEB (Note 8)	809,970
Total deferred inflows of resources	<u>1,346,170</u>

NET POSITION

Net Investment in capital assets	4,365,659
Unrestricted	530,384
Total net position	<u>\$4,896,043</u>

See accompanying notes to financial statements

**KENTFIELD FIRE PROTECTION DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2020**

EXPENSES

Public Safety:	
Salaries and benefits	\$4,906,380
Material and services	621,167
Depreciation (Note 3)	286,762
Interest on debt	41,302
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Total expenses	5,855,611
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PROGRAM REVENUES

Charges for services	444,656
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Total program revenues	444,656
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Net program expense	5,410,955
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GENERAL REVENUES

Property taxes	5,892,304
Use of money and property	268,838
Miscellaneous	100
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Total general revenues	6,161,242
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Change in net position	750,287

NET POSITION

Beginning of year	4,145,756
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End of year	\$4,896,043
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See accompanying notes to financial statements

**KENTFIELD FIRE PROTECTION DISTRICT
BALANCE SHEET
GENERAL FUND
AS OF JUNE 30, 2020**

ASSETS

Cash and cash equivalents (Note 2)	\$7,451,350
Property taxes receivable	85,480
Accounts receivable	<u>26,790</u>
Total assets	<u><u>\$7,563,620</u></u>

LIABILITIES

Accounts payable	\$38,542
Accrued payroll	<u>125,460</u>
Total liabilities	<u>164,002</u>

DEFERRED INFLOWS OF RESOURCES

Unavailable revenue - property taxes	<u>85,480</u>
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FUND BALANCE

Assigned (Note 5)	5,205,203
Unassigned	<u>2,108,935</u>
Total fund balance	<u>7,314,138</u>
Total liabilities, deferred inflows of resources, and fund balance	<u><u>\$7,563,620</u></u>

See accompanying notes to financial statements

**KENTFIELD FIRE PROTECTION DISTRICT
RECONCILIATION OF THE BALANCE SHEET
OF GENERAL FUND TO THE STATEMENT OF NET POSITION
AS OF JUNE 30, 2020**

Total governmental fund balance	\$7,314,138
Amounts reported for <i>governmental activities</i> in the Statement of Net Position are different because:	
Property taxes receivable that are not available to pay current period expenditures and therefore are deferred in the fund balance sheet	85,480
Capital assets used in governmental activities are not financial resources and therefore are not reported in fund balance sheet	5,385,293
Some assets (liabilities) are not due and receivable (payable) in the current period and therefore are not reported as fund assets (liabilities)	
Net pension liability	(6,543,416)
Deferred outflows related to pension	1,834,486
Deferred inflows related to pension	(536,200)
Deferred outflows related to OPEB	895,244
Deferred inflows related to OPEB	(809,970)
Net OPEB liability	(1,169,842)
Capital lease obligations	(1,019,634)
Compensated absences	(539,536)
Net position of government activities	<u><u>\$4,896,043</u></u>

See accompanying notes to basic financial statements

**KENTFIELD FIRE PROTECTION DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2020**

REVENUES:

Property taxes	\$5,884,407
Intergovernmental	278,011
Use of money and property	268,838
Charges for services	166,645
Miscellaneous	<u>100</u>
Total revenues	<u>6,598,001</u>

EXPENDITURES:

Current:	
Public Safety:	
Salaries and benefits	4,535,906
Material and services	597,924
Capital outlay	40,513
Debt Service:	
Principal	274,726
Interest	<u>41,302</u>
Total expenditures	<u>5,490,371</u>

NET CHANGE IN FUND BALANCE	1,107,630
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FUND BALANCE

Beginning of year	<u>6,206,508</u>
End of year	<u><u>\$7,314,138</u></u>

See accompanying notes to basic financial statements

**KENTFIELD FIRE PROTECTION DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES OF GENERAL FUND
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2020**

Net change in fund balance	\$1,107,630
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental Funds report capital outlays as expenditures, however in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.	
Capital expenditures capitalized	17,395
Depreciation expense	(286,762)
Retirements are deducted from fund balance	(125)
Revenues in the statement of activities that do not provide current resources are not reported as revenue in the fund financial statements (net change)	
Property taxes	7,897
Debt principal transactions reported in the governmental fund statement of revenue, expenditures and changes in fund balance are not considered an operating activity in the statement of activities (but only as changes in liabilities)	
Payment to reduce capital lease obligations	274,726
Expenditures reported in the modified accrual statement of revenues, expenditures and changes in fund balance are recognized in the period incurred if they are to be paid from current financial resources. Expenses reported in accrual basis statement of activities are recognized when incurred, regardless of the timing of the payment:	
Net pension liability, and related deferred inflows and outflows of resources	(671,982)
Net OPEB liability, and related deferred inflows and outflows of resources	313,359
Accrued compensated absences	(11,851)
Change in net position	<u><u>\$750,287</u></u>

See accompanying notes to basic financial statements

**KENTFIELD FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2020**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
--

REPORTING ENTITY

The Kentfield Fire Protection District (the District) is a separate governmental unit established as a special district of the State of California. The purpose of the District is to provide fire protection, emergency medical and related services to Kentfield and the surrounding area. A five-person Board of Directors, elected by the citizens, governs the District. The District's legal authority and responsibilities are contained in the State of California Health and Safety Code under the "Fire Protection District Law of 1987".

INTRODUCTION

The District's financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations.).

The District presents its financial statements using the reporting model for special purpose governments engaged in a single government program. This model allows the government-wide and fund financial statements to be combined using a columnar format that displays reconciling items on the face of the financial statements rather than in separate schedules.

BASIC FINANCIAL STATEMENTS GOVERNMENT-WIDE STATEMENTS

The government-wide financial statements include all of the activities of the District. The District has no component units (other governments under the District's oversight or control). The statement of net position and the statement of activities display information about the reporting government as a whole. They display the District's activities on a full accrual accounting basis and economic resource measurement focus.

The statement of net position includes long-term assets as well as long-term debt and other obligations. The District's net position is reported in two parts: (1) net investment in capital assets and (2) unrestricted net position.

The activities of the District are supported primarily by general government revenues (property taxes and intergovernmental revenues). The statement of activities presents gross expenses (including depreciation) and deducts related program revenues, operating and capital grants to indicate the net cost of operations. Program revenues include (a) fees and charges paid by recipients for services and (b) operating grants include operating-specific and discretionary (either operating or capital) grants while capital grants reflect capital- specific grants.

The government-wide focus is more on the sustainability of the District as an entity and the change in the District's net Position resulting from the current year's activities.

KENTFIELD FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)
--

FUND FINANCIAL STATEMENT STATEMENTS

The financial transactions of the government are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resource, assigned or unassigned resources, fund balance, revenues and expenditures.

The District uses the following fund types:

Governmental funds are focused on the determination of financial position and changes in financial positions (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the District:

General Fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

BASIS OF ACCOUNTING

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurement made regardless of the measurement focus applied.

Accrual

The governmental activities in the government-wide financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

Modified accrual

The governmental funds financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or within 60 days after year-end. Expenditures are generally recognized when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term debt, if any, is recognized when due.

FINANCIAL STATEMENT AMOUNTS

Cash and cash equivalents

The District has defined cash and cash equivalents to include cash on hand, demand deposits, and short-term investments with its fiscal agent (County of Marin).

KENTFIELD FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)
--

Investments

Investments are stated at fair value (quoted market price).

Capital assets

Capital assets purchased or acquired with an original cost of \$1,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

- | | |
|-------------------------------------|--------------|
| • Buildings and improvements | 40 years |
| • Fire apparatus | 20- 25 years |
| • Other vehicles | 10 years |
| • Furniture, fixtures and equipment | 3-20 years |

Artwork donated to the District is not expected to decline in value and, therefore, is not depreciated. The District owns no infrastructure assets meeting the criteria for capitalization.

Compensated Absences

The District accrues accumulated unpaid vacation and sick leave when earned (or estimated to be earned) by the employee.

In accordance with an agreement with the Kentfield Association of Professional Firefighters, the District is obligated to provide the following compensated absence benefits:

Sick leave Shift employees of the District earn sick leave at 12 hours per month (one-half shift) and may accumulate up to 2,880 hours. Management and administrative employees earn 8 hours per month. Effective June 30, 2010, employees with 15 years of service receive at retirement or death a one-time payment equal to 50% of the value of accumulated sick leave.

Vacations Shift personnel earn vacation shifts at a rate of 6 to 13 shifts per year, depending on length of service. The District's two management and administrative employees earn from 10 to 25 days per year, depending on length of service. Vacations may be accumulated and carried forward from year to year subject to a maximum one year's allowance plus nine shifts (reduced by compensatory time accumulated) and two years' allowance (400 hours) for non- management administrative personnel.

Compensatory time-off All District personnel may accumulate accrued overtime pay at one and one-half times their basic pay rate. Accumulated compensatory time is limited to 9 shifts. Amounts in excess of 9 shifts are paid to the employee.

KENTFIELD FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)
--

Fair Value Measurements

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The fair value hierarchy categorizes the inputs to valuation techniques used to measure fair value into three levels based on the extent to which inputs used in measuring fair value are observable in the market.

Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities.

Level 2 inputs are inputs – other than quoted prices included within level 1 – that are observable for an asset or liability, either directly or indirectly.

Level 3 inputs are unobservable inputs for an asset or liability.

If the fair value of an asset or liability is measured using inputs from more than one level of the fair value hierarchy, the measurement is considered to be based on the lowest priority level input that is significant to the entire measurement.

Property taxes

The County of Marin levies taxes and places liens on real property as of January 1 on behalf of the District. Secured property taxes are due the following November 1 and March 1 and become delinquent April 10 and December 10, for the first and second installments, respectively. Unsecured property taxes are levied throughout the year.

As provided by the California Revenue and Taxation Code, the County of Marin advances the District its share of the annual gross levy of secured property taxes and special assessments. In consideration, the District gives the County of Marin its rights to penalties and interest on delinquent property tax receivables and actual proceeds collected.

Special fire tax charges are assessed by the District Board of Directors before September 1 and adopted by resolution. These special tax charges are incorporated on property tax bills, and therefore are attached as an enforceable lien on real property located within the District.

Fund balance

In the fund financial statements, fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the District is bound to honor constraints on the specific purpose for which amounts in the funds can be spent. Governmental accounting principles provide that fund balance is reported in five components – nonspendable, restricted, committed, assigned and unassigned. The Fire Chief is authorized as the designee to assign amounts to a specific purpose. The District's policy is that committed and assigned fund balances are considered to have been spent first before unassigned fund balances are spent.

KENTFIELD FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)
--

Nonspendable – This component includes amount that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The District does not have a nonspendable fund balance.

Restricted – This component consists of amounts that have constraints placed on them either externally by third-parties (creditors, grantors, contributors, or laws or regulations of other governments) or by law through constitutional provisions or enabling legislation. The District does not have a restricted fund balance.

Committed – This component consists of amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the District's highest level of decision making authority which includes ordinances and resolutions. Those committed amounts cannot be used for any other purpose unless the District removes or changes the specified use by taking the same type of action (ordinance or resolution) it employed previously to commit those amounts. The District does not have any resources that meet this component of fund balance.

Assigned – This component consists of amounts that are constrained by the District's intent to be used for specific purposes, but are neither restricted nor committed. The authority for assigning fund balance is expressed by the Board of Directors, Fire Chief or their designee as established in the District's fund balance policy.

Unassigned – This classification represents amounts that have not been restricted, committed or assigned to specific purposes within the general fund.

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 District's California Public Employees' Retirement System (CalPERS) plans (Plans) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by CalPERS. 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.

OPEB Liabilities, OPEB Expenses and Deferred Outflows/Inflows of Resources Related to OPEB

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the District's OPEB Plan and additions to/deductions from the OPEB Plan's fiduciary net position have been determined on the same basis as they are reported by the California Employers' Retiree Benefit Trust (CERBT). For this purpose, benefit payments are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value.

KENTFIELD FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)
--

Use of Estimates

The basic financial statements have been prepared in conformity to generally accepted accounting principles and therefore include amounts based on informed estimates and judgments of management. Actual results could differ from those estimates.

GASB Pronouncements

The following Governmental Accounting Standards Board (GASB) pronouncements were effective in fiscal year 2019-20:

In November 2016, GASB issued GASB Statement No. 83, *Certain Asset Retirement Obligations*. This Statement addresses accounting and financial reporting for certain asset retirement obligations (ARO's). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. A government that has legal obligations to perform future asset retirement activities related to its tangible capital assets should recognize a liability based on the guidance in this Statement. The requirements of the statement are effective for reporting periods beginning after June 15, 2019. The District does not have any Asset Retirement Obligations that are within the scope of GASB Statement No. 83.

In January 2020, GASB issued GAS Statement No. 92, *Omnibus 2020*. The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. The requirements related to the effective date of Statement 87 and Implementation Guide 2019-3, reinsurance recoveries, and terminology used to refer to derivative instructions are effective upon issuance. These requirements did not have any significant effect on the District's fiscal year 2019-20 financial statements. The remaining requirements of GASB Statement No. 92 are effective for reporting periods beginning after June 15, 2021. The District is in the process of determining the impact of these requirements will have on its financial statements.

In May 2020, GASB issued GASB Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*. The primary objective of this Statement is to provide temporary relief to governments and other stakeholders in light of the COVID-19 pandemic. That objective is accomplished by postponing the effective dates of certain provisions in Statements and Implementation Guides that first became effective or are scheduled to become effective for periods beginning after June 15, 2018, and later. The requirements of the statement are effective immediately. The District implemented GASB Statement No. 95 for the presentation of the fiscal year 2019-20 financial statements.

KENTFIELD FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2020

NOTE 2 – CASH AND CASH EQUIVALENTS

The District maintains most of its cash in the County of Marin pooled investment fund for the purpose of increasing interest earnings through pooled investment activities. The District's position in the pool is the same as the value of the pool shares. Interest earned on the investment pool is allocated quarterly to the participating funds using the daily cash balance of each fund. This pool, which is available for use by all funds, is displayed in the financial statements as "Cash and Cash Equivalents."

The County Pool includes both voluntary and involuntary participation from external entities. The State of California statutes require certain special districts and other governmental entities to maintain their cash surplus with the County Treasurer.

The County's investment pool is not registered with the Securities and Exchange Commission as an investment company. Investments made by the Treasurer are regulated by the California Government Code and by the County's investment policy. The objectives of the policy are in order of priority, safety, liquidity, yield, and public trust. The County has established a treasury oversight committee to monitor and review the management of public funds maintained in the investment pool in accordance with Article 6 Section 27131 of the California Government Code. The oversight committee and the Board of Supervisors review and approve the investment policy annually. The County Treasurer prepares and submits a comprehensive investment report to the members of the oversight committee and the investment pool participants every month. The report covers the types of investments in the pool, maturity dates, par value, actual costs and fair value.

Cash and cash equivalents consist of the following:

Cash with County Treasurer	\$7,218,474
Cash in banks	232,676
Petty cash	<u>200</u>
Total	<u><u>\$7,451,350</u></u>

INTEREST RATE RISK

In accordance with its investment policy, the County manages its exposure to declines in fair values by limiting the weighted average maturity of its investment pool to 540 days, or 1.5 years. At June 30, 2020, the County's investment pool had a weighted average maturity of 220 days.

For purposes of computing weighted average maturity, the maturity date of variable rate notes is the length of time until the next reset date rather than the stated maturity date.

CREDIT RISK

State law and the County's Investment Policy limits investments in commercial paper, corporate bonds, and medium term notes to the rating of "A" or higher as provided by Moody's Investors Service or Standard & Poor's Corporation. The County's Investment Policy limits investments purchased by Financial Institution Investment Accounts, a type of mutual fund, to United States Treasury and Federal Agency obligations with a credit quality rating of "AAA."

**KENTFIELD FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2020**

NOTE 2 – CASH AND CASH EQUIVALENTS (Continued)

CONCENTRATION OF CREDIT RISK

This is the risk of loss attributed to the concentration of the District's investment in a single issuer.

The following is a summary of the concentration of credit risk by investment type as a percentage of Marin County investment pool's fair value at June 30, 2020.

Marin County Investment Pool	Percent of portfolio
Federal agency - coupon	17%
Federal agency - discount	79%
Money market funds	4%
	<u>100%</u>

CUSTODIAL CREDIT RISK

For investments and deposits held with safekeeping agents, custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or deposits that are in the possession of an outside party. At year end, the County's investment pool had no securities exposed to custodial credit risk.

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, the District would not be able to recover the value of the investment or collateral securities that are in the possession of an outside party. Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the District's name, and held by the counterparty. The District's investment securities are not exposed to custodial credit risk because all securities are held by the District's custodial bank in the District's name.

FAIR VALUE HIERARCHY

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure fair value of the assets. Level 1 inputs are quoted prices in an active market for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs.

The County Treasurer's Pool is classified in Level 2 is valued based on the fair value factor provided by the County of Marin, which is calculated as the fair value divided by the amortized cost of the investment pool.

KENTFIELD FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2020

NOTE 2 – CASH AND CASH EQUIVALENTS (Continued)

LOCAL AGENCY INVESTMENT FUND

The County is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by California Government Code Section 16429 under the oversight of the Treasurer of the State of California. The book value of the District's investment in this pool is reported in the accompanying financial statements at amounts based upon the District's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis.

The total amount invested by all public agencies in LAIF as of June 30, 2020 was \$32 billion. LAIF is a part of the California Pooled Money Investment Act (PMIA), which at June 30, 2020 had a portfolio balance of \$113.5 billion. Included in LAIF's investment portfolio are collateralized mortgage obligations, mortgage-backed securities, other asset-backed securities, loans to certain state funds, and floating rate securities issued by federal agencies, government-sponsored enterprises, United States Treasury Notes and Bills, and corporations. The average maturity of PMIA investments was 191 days as of June 30, 2020.

NOTE 3 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2020, was as follows:

	Balance June 30, 2019	Additions	Dispositions	Balance June 30, 2020
Nondepreciable capital assets:				
Land	\$10			\$10
Artwork	35,000			35,000
Total nondepreciable capital assets	35,010			35,010
Capital assets being depreciated:				
Buildings and building improvements	5,907,296			5,907,296
Fire apparatus	1,723,726			1,723,726
Vehicles	150,924			150,924
Equipment and furniture	931,268	\$17,395	(\$1,000)	947,663
Total capital assets being depreciated	8,713,214	17,395	(1,000)	8,729,609
Less accumulated depreciation for:				
Buildings and building improvements	1,631,478	148,273		1,779,751
Fire apparatus	721,361	78,489		799,850
Vehicles	76,290	14,357		90,647
Equipment and furniture	664,310	45,643	(875)	709,078
Total accumulated depreciation	3,093,439	286,762	(875)	3,379,326
Total depreciable assets	\$5,619,775	(\$269,367)	(\$125)	\$5,350,283

In addition to the fire apparatus listed above, the District utilizes a fire engine owned by the State of California to provide fire protection services.

KENTFIELD FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2020

NOTE 4 – NONCURRENT LIABILITIES

Compensated Absences Payable

Accrued compensated absences are not due and payable in the current period and therefore, are not considered liabilities of the general fund in the fund financial statements. The government-wide statement of net position reports the liability, segregating the amount expected to be paid within one year as a current liability.

Balance as of June 30, 2019	\$ 527,685
Increases during the year	208,915
Decreases during the year	<u>(197,064)</u>
Balance as of June 30, 2020	539,536
Less amount due within 1 year	<u>197,064</u>
Amount due after 1 year	<u><u>\$342,472</u></u>

Direct Borrowings - Capital Lease Obligations

The following is a schedule of changes in capital lease obligations during the year:

	Fire Station Modernization	Solar Equipment	Total
Balance as of June 30, 2019	\$1,281,225	\$13,135	\$1,294,360
Decreases during the year	<u>(268,159)</u>	<u>(6,567)</u>	<u>(274,726)</u>
Balance as of June 30, 2020	<u><u>\$1,013,066</u></u>	<u><u>\$6,568</u></u>	<u><u>\$1,019,634</u></u>

Solar Equipment Capital Lease

In December 2008, the District entered into a capital lease arrangement with Municipal Finance Corporation (MFC) pursuant to approval from the Internal Revenue Service for the issuance of Clean Renewable Energy Bonds in the principal amount of \$153,845 for the purpose of obtaining zero interest financing to purchase solar equipment. The arrangement provided for a cash payment to the District (to be used to acquire the equipment) in consideration for a lease of that equipment to MFC. MFC then subleased the equipment to the District in exchange for a stream of annual payments. The District's lease payments to the Corporation are payable from any source of legally available funds. The transaction has been reported as a capital lease in these financial statements. During fiscal year 2010-11, the District made additional lease repayments of approximately \$53,000.

The capital lease is secured by the solar equipment financed by this lease. The outstanding lease amount contains a provision that in an event of default, MFC retakes possession of the solar equipment to resell, lease, or sublease the items with the net amount of proceeds received by MFC to be applied to the District's outstanding obligations as defined by the agreement.

KENTFIELD FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2020

NOTE 4 – NONCURRENT LIABILITIES (Continued)

Fire Station Modernization Capital Lease

In January 2009, the District also entered into a similar lease financing arrangement with Municipal Finance Corporation (MFC) for the purpose of obtaining financing for the modernization of its fire station. The capital lease was for \$4,030,000 and it also is payable from any source of legally available funds. During 2009-10, the District made additional lease repayments of approximately \$480,000.

In June 2014, the District amended the fire station lease agreement with a bank in the amount of \$2,494,425. Interest rate is 3.40% per annum. Interest and principal payments are due each June 30 and December 30. Final payment is due December 30, 2023.

The capital lease is secured by the fire station at 1004 Sir Francis Drake Boulevard, Kentfield, California. The outstanding lease amount contains a provision that in an event of default, MFC may terminate the lease, re-lease all or any portion of the Leased Property or enforce payments without termination of the lease holding the District liable for the payment of all lease payments.

Following is a summary of the District's capital leases:

	Fire Station Modernization	Solar Equipment
Date of lease	June 30, 2014	December 2008
Semi-annual payment	\$154,730	
Annual Payment		\$6,567
Number of payments	19	13
Effective annual interest rate	3.40%	0.87%
Financing costs		\$7,692
Cost of building/equipment	\$4,934,000	\$68,000

KENTFIELD FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2020

NOTE 4 – NONCURRENT LIABILITIES (Continued)

Future debt service are as follows:

Year ending June 30	Direct Borrowings		
	Fire Station Modernization	Solar Equipment	Total
2021	\$309,461	\$6,568	\$316,029
2022	309,461		309,461
2023	309,461		309,461
2024	154,731		154,731
Total payments	1,083,114	6,568	1,089,682
Less: Interest	70,048		70,048
Principal	1,013,066	6,568	1,019,634
Less: Amount due within one year	(277,355)	(6,568)	(283,923)
Amount due after one year	<u>\$735,711</u>	<u></u>	<u>\$735,711</u>

KENTFIELD FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2020

NOTE 5 – FUND BALANCE

The following are assigned fund balances:

Assigned for:	
Apparatus replacement	\$975,572
Building replacement	647,899
Compensated absences	180,973
Contingencies and emergencies	395,000
LDH (Hose)	30,000
Marin Emergency Radio Authority	37,580
PERS unfunded liability	1,180,490
OPEB	497,689
CEPPT CalPERS Pension Trust	450,000
General insurance deductible	10,000
Health insurance	25,000
Hydrants and mains	10,000
Mapping and planning	60,000
Heavy rescue equipment	80,000
Debt service sinking fund	<u>625,000</u>
Total	<u><u>\$5,205,203</u></u>

NOTE 6 – DEFERRED COMPENSATION PLAN

The District offers its employees a deferred compensation plan created in accordance with Internal Revenue Code (IRC) Section 457. This plan, available to all permanent District employees, permits employees to defer a portion of their current salary until future years.

The laws governing deferred compensation plan assets require plan assets to be held by a Trust for the exclusive benefit of plan participants and their beneficiaries. Since assets held under these plans are not the District's property and are not subject to District control, they have been excluded from these financial statements.

NOTE 7 – PENSION PLAN

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 District's California Public Employees' Retirement System (CalPERS) plan (Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by CalPERS. 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.

KENTFIELD FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2020

NOTE 7 – PENSION PLAN (Continued)

General Information about the Pension Plan

The District's Miscellaneous and Safety Plan are part of the public agency cost-sharing multiple-employer defined benefit pension plan (PERF C), which is administered by CalPERS. PERF C consists of a miscellaneous pool and a safety pool (also referred to as "risk pools"), which are comprised of individual employer miscellaneous and safety rate plans, respectively. Individual employers may sponsor more than one miscellaneous and safety rate plan. The employer participates in one cost-sharing multiple-employer defined benefit pension plan regardless of the number of rate plans the employer sponsors. The District sponsors two rate plans (other) within the miscellaneous risk pool and two rate plans (fire) within the safety risk pool.

Benefits Provided – CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1959 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

The Plan's provisions and benefits in effect at June 30, 2020, are summarized as follows:

	<u>Miscellaneous Tier 1</u>	<u>Miscellaneous Tier 2</u>	<u>Miscellaneous PEPRA</u>
Benefit formula	3% @ 60	2.5% @ 55	2% @ 62
Benefit vesting schedule	5 years service	5 years service	5 years service
Benefit payments	monthly for life	monthly for life	monthly for life
Retirement age	60	55	62
Monthly benefits, as a % of eligible compensation	3%	2.5%	2%
Required employee contribution rates	N/A	7.951%	6.750%
Required employer contribution rates	N/A	10.823%	6.985%

	<u>Safety</u>	<u>Safety PEPRA</u>
Benefit formula	3% @ 55	2.7% @ 57
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	55	57
Monthly benefits, as a % of eligible compensation	3%	2.7%
Required employee contribution rates	8.986%	12.750%
Required employer contribution rates	21.748%	13.786%

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 CalPERS. 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. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

KENTFIELD FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2020

NOTE 7 – PENSION PLAN (Continued)

For the year ended June 30, 2020, the contributions to the Plan were as follows:

	<u>Miscellaneous</u>	<u>Safety</u>	<u>Total</u>
Contributions - employer	\$34,279	\$749,644	\$783,923

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

As of June 30, 2020, the District reported net pension liabilities for its proportionate shares of the net pension liability of each Plan as follows:

	<u>Proportionate Share of Net Pension Liability</u>
Miscellaneous	\$212,269
Safety	6,331,147
Total	<u>\$6,543,416</u>

The District'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 June 30, 2019, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2018 rolled forward to June 30, 2019 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. The District's proportionate share of the net pension liability for the Plan as of June 30, 2018 and 2019 was as follows:

	<u>Miscellaneous</u>	<u>Safety</u>
Proportion - June 30, 2018	0.00549%	0.09813%
Proportion - June 30, 2019	0.00530%	0.10142%
Change - Increase (Decrease)	<u>(0.00019%)</u>	<u>0.00329%</u>

KENTFIELD FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2020

NOTE 7 – PENSION PLAN (Continued)

For the year ended June 30, 2020, the District recognized a pension expense of \$671,982 for the Plan on the Statement of Activities. At June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$783,923	
Differences between actual and expected experience	428,110	(\$1,142)
Changes in assumptions	269,625	(54,230)
Change in employer's proportion and differences between the employer's contributions and the employer's proportionate share of contributions	352,828	(390,021)
Net differences between projected and actual earnings on plan investments		(90,807)
Total	<u>\$1,834,486</u>	<u>(\$536,200)</u>

The \$783,923 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 next fiscal year 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Year Ended June 30	Annual Amortization
2021	\$459,385
2022	(13,651)
2023	50,933
2024	17,696
Total	<u>\$514,363</u>

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate – The following presents the District's proportionate share of the net pension liability for the Plan, calculated using the discount rate for the Plan, as well as what the District'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:

	Miscellaneous	Safety
1% Decrease	6.15%	6.15%
Net Pension Liability	\$300,802	\$10,062,912
Current Discount Rate	7.15%	7.15%
Net Pension Liability	\$212,269	\$6,331,147
1% Increase	8.15%	8.15%
Net Pension Liability	\$139,192	\$3,271,685

KENTFIELD FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2020

NOTE 7 – PENSION PLAN (Continued)

Actuarial Assumptions – For the measurement period ended June 30, 2019, the total pension liability was determined by rolling forward the June 30, 2018 total pension liability. The June 30, 2019 total pension liability was based on the following actuarial methods and assumptions.

Valuation Date	June 30, 2018
Measurement Date	June 30, 2019
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.50%
Salary Increases	(1)
Investment Rate of Return	7.15% (2)
Mortality	Derived using CalPERS' Membership Data for all Funds (3)
Post Retirement Benefit	Contract COLA up to 2.50% until Purchasing Power
Increase	Protection Allowance Floor on Purchasing Power applies

(1) Depending on age, service and type of employment

(2) Net of pension plan investment expenses, including inflation

(3) The mortality table used was developed based on CalPERS' specific data. The table includes 15 years of mortality improvements using the Society of Actuaries Scale 90% of scale MP 2016. For more details on this table, please refer to the December 2017 experience study report based on CalPERS demographic data from 1997 to 2015 that can be found on the CalPERS website.

Long-term Expected Rate of Return – The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all of the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

KENTFIELD FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2020

NOTE 7 – PENSION PLAN (Continued)

The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

Asset Class ¹	Assumed Asset Allocation	Real Return Years 1 - 10 ²	Real Return Years 11+ ³
Global Equity	50.0%	4.80%	5.98%
Global Fixed Income	28.0%	1.00%	2.62%
Inflation Assets	0.0%	0.77%	1.81%
Private Equity	8.0%	6.30%	7.23%
Real Assets	13.0%	3.75%	4.93%
Liquidity	1.0%	0.00%	-0.92%
Total	100%		

(1) In the CalPERS CAFR, Fixed Income is included in Global Debt Securities;

Liquidity is included in Short-term Investments; Inflation Assets are included in both Global Equity Securities and Global Debt Securities.

(2) An expected inflation of 2.00% used for this period.

(3) An expected inflation of 2.92% used for this period.

Discount Rate – The discount rate used to measure the total pension liability for each Plan was 7.15%. The projection of cash flows used to determine the discount rate for each Plan assumed that contributions from all plan members in the Public Employees Retirement Fund (PERF) will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, each Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members for all plans in the PERF. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability for each Plan.

In May 2020, the District established California Employers' Pension Prefunding Trust (CEPPT) with California Public Employees' Retirement System (CalPERS). This trust was established to set aside moneys to meet the District's future pension contributions or unfunded liabilities. Financial statements of CalPERS may be obtained from CalPERS Financial Office, P.O. Box 942703, Sacramento, CA, 94229-2703.

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

KENTFIELD FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2020

NOTE 7 – PENSION PLAN (Continued)

Subsequent Event – CalPERS Pension Contribution Rates – The CalPERS Board of Administration has adopted a new amortization policy effective with the June 30, 2019 actuarial valuation. The new policy shortens the period over which actuarial gains and losses are amortized from 30 years to 20 years with the payments computed using a level dollar amount. In addition, the new policy removes the 5-year ramp-up and ramp-down on UAL bases attributable to assumption changes and non-investment gains/losses. The new policy removes the 5-year ramp-down on investment gains/losses. These changes will apply only to new UAL bases established on or after June 30, 2019. As a result of these changes, the District's contribution rates for the fiscal year ended June 30, 2021 are expected to increase over the fiscal year 2020 contribution rates.

NOTE 8 – OTHER POST EMPLOYMENT HEALTHCARE BENEFITS (OPEB)

A. General Information about the District's Other Post Employment Benefit (OPEB) Plan

Plan Description – The District's Post Employment Benefit Plan is an agent-multiple employer defined benefit OPEB plan. Provisions of retiree benefits are as follows:

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

Access to coverage: Medical coverage is currently provided through CalPERS as permitted under the Public Employees' Medical and Hospital Care Act (PEMHCA). This coverage requires the employee to satisfy the requirements for retirement under CalPERS: either (a) attainment of age 50 (age 52, if a miscellaneous employee new to PERS on or after January 1, 2013) with 5 years of State or public agency service or (b) an approved disability retirement.

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

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

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

For the year ended June 30, 2020, the District's contributions to the Plan were \$573,868.

KENTFIELD FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2020

NOTE 8 – OTHER POST EMPLOYMENT HEALTHCARE BENEFITS (OPEB) (Continued)

Employees Covered by Benefit Terms – Membership in the plan consisted of the following at the measurement date of June 30, 2020:

Active employees	23
Inactive employees or beneficiaries currently receiving benefit payments	16
Inactive employees entitled to but not yet receiving benefit payments	0
Total	39

B. Net OPEB Liability

Actuarial Methods and Assumptions – The District's net OPEB liability was measured and determined based on the following actuarial methods and assumptions:

	Actuarial Assumptions
Valuation Date	June 30, 2019
Measurement Date	June 30, 2019
Actuarial Cost Method	Entry Age Normal Cost
Amortization Method	Level percent of pay
Actuarial Assumptions:	
Asset Valuation Method	Market value of assets
Discount Rate	6.55%
Salary Increase	3.00%
General Inflation Rate	2.50%
Mortality Rate	MacLeod Watts Scale 2018 applied generationally ⁽¹⁾
Healthcare Trend Rates	6.5% decrease to 4% for 2076 and after

⁽¹⁾ The MacLeod Watts Scale 2018 was developed from a blending of data and methodologies found in two published sources: (1) the Society of Actuaries Mortality Improvement Scale MP-2017 Report, published in October 2017 and (2) the demographic assumptions used in the 2017 Annual Report of the Board of Trustees of the Federal Old-Age and Survivors Insurance and Federal Disability Insurance Trust Funds, published June 2017.

KENTFIELD FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2020

NOTE 8 – OTHER POST EMPLOYMENT HEALTHCARE BENEFITS (OPEB) (Continued)

The District has been and continues to prefund its OPEB liability, contributing 100% or more of the Actuarially Determined Contributions each year. With the District's approval, the assumed trust rate and discount rate applied for accounting purposes in this report is 6.55%, reflecting the District's expectations as of the measurement date. Actuarially Determined Contributions for plan funding purposes were developed using a 6.45% discount rate, equal to the assumed trust rate of return less 0.1% for trust administrative fees.

Demographic actuarial assumptions used in this valuation are based on the 2017 experience study of the California Public Employees Retirement System using data from 1997 to 2015, except for a different basis used to project future mortality improvements. Mortality rates used were the CalPERS published rates, adjusted to back out 15 years of Scale MP 2016 to central year 2015.

C. Changes in Total OPEB Liability

The changes in the total OPEB liability follows:

	Increase (Decrease)		
	Total OPEB Liability (a)	Fiduciary Net Position (b)	Net OPEB Liability (c) = (a) - (b)
Balance at 6/30/2018	\$4,472,306	\$2,428,294	\$2,044,012
Changes Recognized for the Measurement Period:			
Service cost	203,194		203,194
Interest on the total OPEB liability	295,122		295,122
Changes of benefit terms			
Differences between expected and actual experience			
Plan Experience	(674,783)		(674,783)
Administrative Expenses		(556)	556
Other Expenses			
Changes of assumptions	50,053		50,053
Contributions from the employer		555,934	(555,934)
Benefit payments	(199,934)	(199,934)	
Net Expected Investment Income		192,378	(192,378)
Net changes	(326,348)	547,822	(874,170)
Balance at 6/30/2019 (Measurement Date)	\$4,145,958	\$2,976,116	\$1,169,842

KENTFIELD FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2020

NOTE 8 – OTHER POST EMPLOYMENT HEALTHCARE BENEFITS (OPEB) (Continued)

D. Sensitivity of the Net OPEB Liability to Changes in the Discount Rate and Healthcare Cost Trend Rates

The following presents the net OPEB liability of the District, as well as what the District's net OPEB 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 discount rate:

Net OPEB Liability/(Asset)		
Discount Rate -1 % (5.55%)	Current Discount Rate (6.55%)	Discount Rate +1 % (7.55%)
\$1,728,328	\$1,169,842	\$710,066

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates (8% decreasing to 5%):

Net OPEB Liability/(Asset)		
1% Decrease	Current Healthcare Cost Trend Rates	1% Increase
\$657,176	\$1,169,842	\$1,805,301

E. OPEB Expenses and Deferred Outflows/Inflows of Resources Related to OPEB

For the year ended June 30, 2020, the District recognized OPEB expense of \$524,293. At June 30, 2020, the District reported deferred outflows and inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Employer contributions made subsequent to the measurement date	\$573,868	
Differences between actual and expected experience		(\$799,021)
Net difference between projected and actual earnings on investments		(10,949)
Changes of assumptions	321,376	
Total	\$895,244	(\$809,970)

KENTFIELD FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2020

NOTE 8 – OTHER POST EMPLOYMENT HEALTHCARE BENEFITS (OPEB) (Continued)

\$573,868 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the OPEB liability in the year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized as part of OPEB expense as follows:

Year Ended June 30	Annual Amortization
2021	(\$70,275)
2022	(70,274)
2023	(68,975)
2024	(66,222)
2025	(69,300)
Thereafter	(143,548)
Total	(\$488,594)

NOTE 9 – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the District obtains insurance coverage.

Public entity risk pools are formally organized and separate entities established under the Joint Exercise of Powers Act of the State of California. As separate legal entities, those entities exercise full powers and authorities within the scope of the related Joint Powers Agreements including the preparation of annual budgets, accountability for all funds, the power to make and execute contracts and the right to sue and be sued. Each risk pool is governed by a board consisting of representatives from member municipalities. Each board controls the operations of the respective risk pool, including selection of management and approval of operating budgets, independent of any influence by member municipalities beyond their representation on that board. Obligations and liabilities of these risk pools are not the District's responsibility.

KENTFIELD FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2020

NOTE 9 – RISK MANAGEMENT (Continued)

Fire Agencies Insurance Risk Authority

The District is insured for Comprehensive Liability and Automotive and Property Damage coverage as a member of the Fire Agencies Insurance Risk Authority (the Authority). The Authority is a public agency risk pool created pursuant to a joint powers agreement between the numerous member fire agencies. The Authority manages one pool for all member agencies. Each member pays an annual premium to the system based on numerous factors including the number of personnel, types and values of assets held. The following coverage limits and deductibles are listed as follows:

Coverage	Limit	Deductible
General Liability	\$1,000,000	\$0
Personal and Advertising Injury	1,000,000	0
Fire Damage Legal Liability	1,000,000	0
Medical Expense (each accident)	10,000	0
General Aggregate	10,000,000	0
Products/Completed Operations Annual Aggregate	10,000,000	0
Management	1,000,000	5,000
Cyber	1,000,000	0
Automobile	1,000,000	5000
Garagekeepers Legal Liability	500,000	250-500
Umbrella Liability	10,000,000	5000
Crime	1,000,000	1000

Fire Districts Association of California – Fire Association Self Insurance System

Effective September 1993, the District became self-insured for Workers' Compensation coverage as a member of the Fire Districts Association of California – Fire Association Self- Insurance System (the System). The System is a public agency risk pool created pursuant to a joint powers agreement between the numerous member fire agencies. The System manages one pool for all member agencies. Each member pays an annual premium to the system based on the number of personnel, an estimated dollar amount of payroll and an experience factor. At fiscal year-end, when actual payroll expenditures are available, an adjustment to the year's annual premium is made. The System reinsures through the Local Agency Excess Workers' Compensation Authority (LAWCX), a joint powers authority, for claims in excess of \$750,000 for each insured event. The District's claims did not exceed coverage over the last 3 fiscal years.

KENTFIELD FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2020

NOTE 10 – JOINT VENTURE

A. Marin Emergency Radio Authority

The District entered into a Joint Powers Agreement in February 1998, establishing the Marin Emergency Radio Authority (the Authority). The Authority is responsible to acquire, construct, and improve a countywide emergency radio system. During the year ended June 30, 1999, the Authority issued Revenue Bonds to be used for the acquisition of the radio system. Of the \$27 million in Revenue Bonds, the District's share was for 0.812%, or approximately \$219,000. Each year through August 2020, approximately \$14,000 annual debt services payments will be due to the Authority. Including interest and principal, it is anticipated the District's total obligation over 20 years would be approximately \$288,000. In addition to making payments toward debt service, the District pays the Authority for operations and maintenance of MERA.

The financial statements of the Authority are available at the Authority's website:
<http://www.meraonline.org>.

B. Marin Wildfire Prevention Authority

The District entered into a Joint Exercise of Powers Agreement in October 2019, establishing the Marin Wildfire Prevention Authority (the Authority). The Authority is responsible to plan, finance, implement, manage, own and operate a multi-jurisdictional and county-wide agency to prevent and mitigate wildfires in Marin County. The Authority is funded by a parcel tax measure which was approved by the voters in Marin County on March 3, 2020.

The financial statements of the Authority are currently unavailable.

NOTE 11 – ARTICLE XIII OF THE STATE CONSTITUTION

The Constitution of the State of California allows local governments to increase appropriations annually by the rate of population increase and the rate of inflation (determined to be the lesser of the U.S. Consumer Price index or California per capita income). As provided by California Statute, the voters of the District voted by more than the two-thirds majority required, to increase the appropriations limit to the actual amount of taxes collected.

Appropriations Limit	\$6,242,494
Annual subject appropriations	<u>6,242,494</u>
Amount (over) under the Appropriations limit	<u>\$ -</u>

NOTE 12 – COMMITMENTS

The District has a memorandum of understanding (MOU) with the Kentfield Association of Professional Firefighters (the Union) that provides various terms of employment.

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REQUIRED SUPPLEMENTARY INFORMATION

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**KENTFIELD FIRE PROTECTION DISTRICT
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2020**

	Original Budget	Final Budget	Actual	Variance Over (Under)
REVENUES				
Property taxes	\$5,688,956	\$5,688,956	\$5,884,407	\$195,451
Intergovernmental revenue	271,500	406,500	278,011	(128,489)
Use of money and property	162,020	162,020	268,838	106,818
Charges for services	102,127	102,127	166,645	64,518
Other governmental aid		100	100	
Total Revenues	<u>6,224,603</u>	<u>6,359,703</u>	<u>6,598,001</u>	<u>238,298</u>
EXPENDITURES				
Current				
Salaries and employees benefits	4,765,768	4,967,020	4,535,906	(431,114)
Service and supplies	<u>799,116</u>	<u>751,201</u>	<u>597,924</u>	<u>(153,277)</u>
Total operating expenditures	<u>5,564,884</u>	<u>5,718,221</u>	<u>5,133,830</u>	<u>(584,391)</u>
Capital outlay	332,320	316,100	40,513	(275,587)
Debt service - principal	274,729	274,729	274,726	(3)
Debt service - interest	<u>41,301</u>	<u>41,301</u>	<u>41,302</u>	<u>1</u>
Total expenditures	<u>6,213,234</u>	<u>6,350,351</u>	<u>5,490,371</u>	<u>(859,980)</u>
Net change in fund balance	<u>\$11,369</u>	<u>\$9,352</u>	1,107,630	<u>\$1,098,278</u>
Fund balance at beginning of year			<u>6,206,508</u>	
Fund balance at end of year			<u>\$7,314,138</u>	

Notes to Budgetary Comparison Schedule for General Fund

The budget included in these financial statements represents the original budget and amendments approved by the Board of Directors. The budgetary basis is the modified accrual basis of accounting.

Various reclassifications have been made to the actual amounts to conform to classifications included in the budget approved by the Board of Directors.

REQUIRED SUPPLEMENTARY INFORMATION

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan Miscellaneous and Safety Plans

Schedule of the Plan's Proportionate Share of the Net Pension Liability and Related Ratios as of the Measurement Date Last 10 Years*

Measurement period ending	6/30/2014		6/30/2015		6/30/2016	
	Miscellaneous	Safety	Miscellaneous	Safety	Miscellaneous	Safety
Plan's proportion of the Net Pension Liability (Asset)	0.00385%	0.12583%	0.00574%	0.10080%	0.00529%	0.09756%
Plan's proportion share of the Net Pension Liability (Asset)	\$239,545	\$7,835,929	\$157,409	\$4,153,388	\$183,688	\$5,052,911
Covered Payroll	\$67,748	\$1,453,650	\$67,748	\$1,723,441	\$75,412	\$1,653,629
Plan's Proportionate Share of the Net Pension Liability/(Asset) as a Percentage of its Covered Payroll	N/A	539.05%	232.34%	240.99%	243.58%	305.56%
Plan's Proportionate Share of the Fiduciary Net Position as a Percentage of the Plan's Total Pension Liability	70.66%	83.03%	73.91%	79.95%	69.98%	76.60%

* Fiscal year 2015 was the 1st year of implementation.

Cost-Sharing Multiple Employer Defined Benefit Pension Plan Miscellaneous and Safety Plans For the Fiscal Year Ended June 30, 2020

Schedule of Contributions Last 10 Years*

Fiscal Year	2015		2016		2017	
	Miscellaneous	Safety	Miscellaneous	Safety	Miscellaneous	Safety
Actuarially determined contribution	\$32,016	\$631,094	\$21,426	\$1,072,321	\$15,946	\$571,642
Contributions in relation to the actuarially determined contributions	(32,016)	(631,094)	(21,426)	(1,072,321)	(15,946)	(571,642)
Contribution deficiency (excess)						
Covered payroll	\$67,748	\$1,723,441	\$75,412	\$1,653,629	\$77,362	\$1,643,685
Contributions as a percentage of covered payroll	47.26%	36.62%	28.41%	64.85%	20.61%	34.78%

* Fiscal year 2015 was the 1st year of implementation.

REQUIRED SUPPLEMENTARY INFORMATION

6/30/2017		6/30/2018		6/30/2019	
Miscellaneous	Safety	Miscellaneous	Safety	Miscellaneous	Safety
0.00531%	0.09508%	0.00549%	0.09813%	0.00530%	0.10142%
\$209,133	\$5,681,087	\$206,771	\$5,757,640	\$212,269	\$6,331,147
\$77,362	\$1,643,685	\$79,667	\$1,741,565	\$81,847	\$1,835,689
270.33%	345.63%	259.54%	330.60%	259.35%	344.89%
68.00%	76.61%	68.20%	77.34%	67.75%	76.75%

2018		2019		2020	
Miscellaneous	Safety	Miscellaneous	Safety	Miscellaneous	Safety
\$25,958	\$548,898	\$35,793	\$623,856	\$34,279	\$749,644
(25,958)	(548,898)	(35,793)	(623,856)	34,279	749,644
\$79,667	\$1,741,565	\$81,847	\$1,835,689	\$98,044	\$1,887,612
32.58%	31.52%	43.73%	33.98%	34.96%	39.71%

REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY AND RELATED RATIOS

Schedule of Changes in the District's Net OPEB Liability and Related Ratios

For the measurement year ending June 30

Last 10 fiscal years*

Measurement Date - June 30,	2017	2018	2019
Total OPEB Liability			
Service Cost	\$181,363	\$184,205	\$203,194
Interest	260,866	277,065	295,122
Changes in benefit terms			
Differences between expected and actual experience	(393,980)		(674,783)
Changes of assumptions	317,659	156,157	50,053
Benefit payments	(100,539)	(155,559)	(199,934)
Net change in total OPEB liability	265,369	461,868	(326,348)
Total OPEB liability - beginning	3,745,069	4,010,438	4,472,306
Total OPEB liability - ending (a)	\$4,010,438	\$4,472,306	\$4,145,958
Plan fiduciary net position			
Contributions - employer	\$375,539	\$500,559	\$555,934
Contributions - employee			
Net investment income	121,132	125,053	192,378
Benefit payments	(100,539)	(155,559)	(199,934)
Administrative expenses		(1,106)	(556)
Other expenses		(2,597)	
Net change in plan fiduciary net position	396,132	466,350	547,822
Plan fiduciary net position - beginning	1,565,812	1,961,944	2,428,294
Plan fiduciary net position - ending (b)	\$1,961,944	\$2,428,294	\$2,976,116
Net OPEB liability - ending (a)-(b)	\$2,048,494	\$2,044,012	\$1,169,842
Plan fiduciary net position as a percentage of the total OPEB liability	48.92%	54.30%	71.78%
Covered-employee payroll	\$1,721,047	\$1,821,232	\$1,917,536
Net OPEB liability as a percentage of covered-employee payroll	119.03%	112.23%	61.01%

Note to schedule: * Fiscal year 2018 was the first year of implementation.

Changes in assumptions:

Valuation Date	7/1/2015	7/1/2017
	Discount rate and long term return on trust assets decreased from 6.73% as of June 30, 2017 to 6.45% as of June 30, 2018, based on updated information from CalPERS regarding the assumed rate of return for CERBT Strategy 2 and the District's projected benefit cashflows.	Discount Rate Increased from 6.45% to 6.55%
		Demographic Assumptions Updated from 2014 experience study report to 2017 experience study report of CalPERS
		Mortality Improvement Updated from MacLeod Scale 2017 to MacLeod Watts Scale 2018
		General Inflation Rate Decreased from 2.75% to 2.5%
		Salary Increase Decreased from 3.25% to 3%
		Medical Trend Updated to use the Getzen Model
		Excise Tax on High-cost Coverage Excluded from the results given the December 2019 repeal of the provision of the Affordable Care Act

REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF CONTRIBUTIONS

CERBT Agent Multiple-Employer Plan

Last 10 fiscal years*

Fiscal Year Ended June 30,	2018	2019	2020
Actuarially determined contribution	\$345,459	\$356,323	\$357,689
Contributions in relation to the actuarially determined contribution	345,459	555,934	573,868
Contribution deficiency (excess)	(\$199,611)	(\$216,179)	
Covered-employee payroll	\$1,821,232	\$1,917,536	\$1,979,856
Contributions as a percentage of covered-employee payroll	18.97%	28.99%	28.99%

Note to Schedule: * Fiscal year 2018 was the first year of implementation.

Methods and assumptions used to determine contribution rates:

Valuation date:	6/30/2017	6/30/2019
Actuarial Assumptions:		
Actuarial cost method	Entry Age Normal	Entry Age Normal
Amortization method	Level Percent of Pay; 30 yrs closed	Level Percent of Pay; 30 yrs close
Amortization period	21 Years remain and 22 Years remain	20 Years remain
Asset valuation method	Market Value	Market Value
Inflation	2.75%	2.75%
Healthcare cost trend rates	7.5% in 2017 to 4.5% in steps of 0.5%	8% in 2018 to 5% in steps of 0.5%
Salary increases	3.25%	3.25%
Investment rate of return	6.73%	6.73%
Retirement age	from 50 to 75	from 50 to 75
Mortality	CalPERS 2014 Experience Study	CalPERS 2014 Experience Study
Mortality improvement	MW Scale 2014 generationally	MW Scale 2017 generationally

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**INDEPENDENT AUDITOR'S REPORT ON
INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS***

To the Board of Directors
Kentfield Fire Protection District
Kentfield, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the basic financial statements of the Kentfield Fire Protection District (District), California, as of and for the year ended June 30, 2020, and have issued our report thereon dated November 4, 2020.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* 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 and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We have also issued a separate Memorandum on Internal Control dated November 4, 2020 which is an integral part of our audit and should be read in conjunction with this report.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Maze & Associates". The script is cursive and fluid, with the ampersand being particularly stylized.

Pleasant Hill, California
November 4, 2020


Mark Pomi - Chief

KENTFIELD FIRE PROTECTION DISTRICT

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

1004 SIR FRANCIS DRAKE BOULEVARD

KENTFIELD CA. 94904

TO: Board of Directors
FROM: Mark Pomi, Fire Chief 
SUBJECT: Memorandum on Internal Controls and Required Communications
DATE: 11/9/2020

The independent audit of the Kentfield Fire Protection District's Memorandum on Internal Controls and Required Communications for Fiscal Year Ended June 30, 2020 has been completed by Maze & Associates.

Enclosed:
Memorandum on Internal Controls and Required Communications

**KENTFIELD FIRE PROTECTION DISTRICT
MEMORANDUM ON INTERNAL CONTROL
AND
REQUIRED COMMUNICATIONS
FOR THE YEAR ENDED JUNE 30, 2020**

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**KENTFIELD FIRE PROTECTION DISTRICT
MEMORANDUM ON INTERNAL CONTROL
AND
REQUIRED COMMUNICATIONS**

For The Year Ended June 30, 2020

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MEMORANDUM ON INTERNAL CONTROL

To the Board of Directors of
Kentfield Fire Protection District
Kentfield, California

In planning and performing our audit of the basic financial statements of the Kentfield Fire Protection District (District), as of and for the year ended June 30, 2020, in accordance with auditing standards generally accepted in the United States of America, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control 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 and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Included in the Schedule of Other Matters are recommendations not meeting the above definitions that we believe are opportunities for strengthening internal controls and operating efficiency.

This communication is intended solely for the information and use of management, District Board, others within the organization, and agencies and pass-through entities requiring compliance with *Government Auditing Standards*, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads 'Maze & Associates' in a cursive, stylized script.

Pleasant Hill, California
November 4, 2020

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**KENTFIELD FIRE PROTECTION DISTRICT
MEMORANDUM ON INTERNAL CONTROL**

SCHEDULE OF OTHER MATTERS

GASB PRONOUNCEMENTS OR PRONOUNCEMENTS NOT YET EFFECTIVE

The following comment represents new pronouncements taking affect in the next few years. We cite them here to keep you informed of developments:

EFFECTIVE FISCAL YEAR 2020/21:

GASB 84 – Fiduciary Activities

The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported.

This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities.

GASB 90 – Majority Equity Interests—an amendment of GASB Statements No. 14 and No. 61

The primary objectives of this Statement are to improve the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. It defines a majority equity interest and specifies that a majority equity interest in a legally separate organization should be reported as an investment if a government's holding of the equity interest meets the definition of an investment. A majority equity interest that meets the definition of an investment should be measured using the equity method, unless it is held by a special-purpose government engaged only in fiduciary activities, a fiduciary fund, or an endowment (including permanent and term endowments) or permanent fund. Those governments and funds should measure the majority equity interest at fair value.

EFFECTIVE FISCAL YEAR 2021/22:

GASB 87 – Leases

The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

**KENTFIELD FIRE PROTECTION DISTRICT
MEMORANDUM ON INTERNAL CONTROL**

SCHEDULE OF OTHER MATTERS

GASB 89 – Accounting for Interest Cost Incurred before the End of a Construction Period

The objectives of this Statement are (1) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) to simplify accounting for interest cost incurred before the end of a construction period.

This Statement establishes accounting requirements for interest cost incurred before the end of a construction period. Such interest cost includes all interest that previously was accounted for in accordance with the requirements of paragraphs 5–22 of Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*, which are superseded by this Statement. This Statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. As a result, interest cost incurred before the end of a construction period will not be included in the historical cost of a capital asset reported in a business-type activity or enterprise fund.

This Statement also reiterates that in financial statements prepared using the current financial resources measurement focus, interest cost incurred before the end of a construction period should be recognized as an expenditure on a basis consistent with governmental fund accounting principles.

GASB 92 – Omnibus 2020

The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics and includes specific provisions about the following:

GASB 93 – Replacement of Interbank Offered Rates

Some governments have entered into agreements in which variable payments made or received depend on an interbank offered rate (IBOR)—most notably, the London Interbank Offered Rate (LIBOR). As a result of global reference rate reform, LIBOR is expected to cease to exist in its current form at the end of 2021, prompting governments to amend or replace financial instruments for the purpose of replacing LIBOR with other reference rates, by either changing the reference rate or adding or changing fallback provisions related to the reference rate.

Statement No. 53, Accounting and Financial Reporting for Derivative Instruments, as amended, requires a government to terminate hedge accounting when it renegotiates or amends a critical term of a hedging derivative instrument, such as the reference rate of a hedging derivative instrument's variable payment. In addition, in accordance with Statement No. 87, Leases, as amended, replacement of the rate on which variable payments depend in a lease contract would require a government to apply the provisions for lease modifications, including remeasurement of the lease liability or lease receivable.

The objective of this Statement is to address those and other accounting and financial reporting implications that result from the replacement of an IBOR.

**KENTFIELD FIRE PROTECTION DISTRICT
MEMORANDUM ON INTERNAL CONTROL**

SCHEDULE OF OTHER MATTERS

GASB 97 – Certain Component Unit Criteria, and Accounting for and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans

The primary objectives of this Statement are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans.

EFFECTIVE FISCAL YEAR 2022/23:

GASB 91 – Conduit Debt Obligations

The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures.

GASB 94 – Public-Private and Public-Public Partnerships and Availability Payment Arrangements

The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). As used in this Statement, a PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. Some PPPs meet the definition of a service concession arrangement (SCA), which the Board defines in this Statement as a PPP in which (1) the operator collects and is compensated by fees from third parties; (2) the transferor determines or has the ability to modify or approve which services the operator is required to provide, to whom the operator is required to provide the services, and the prices or rates that can be charged for the services; and (3) the transferor is entitled to significant residual interest in the service utility of the underlying PPP asset at the end of the arrangement.

This Statement also provides guidance for accounting and financial reporting for availability payment arrangements (APAs). As defined in this Statement, an APA is an arrangement in which a government compensates an operator for services that may include designing, constructing, financing, maintaining, or operating an underlying nonfinancial asset for a period of time in an exchange or exchange-like transaction.

**KENTFIELD FIRE PROTECTION DISTRICT
MEMORANDUM ON INTERNAL CONTROL**

SCHEDULE OF OTHER MATTERS

GASB 96 – Subscription-Based Information Technology Arrangements

This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, Leases, as amended.

REQUIRED COMMUNICATIONS

To the Board of Directors of
Kentfield Fire Protection District
Kentfield, California

We have audited the basic financial statements of the Kentfield Fire Protection District for the year ended June 30, 2020. Professional standards require that we communicate to you the following information related to our audit under generally accepted auditing standards and *Government Auditing Standards*.

Significant Audit Findings

Accounting Policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year, except as follows:

GASB 95 – *Postponement of the Effective Dates of Certain Authoritative Guidance*

The primary objective of this Statement is to provide temporary relief to governments and other stakeholders in light of the COVID-19 pandemic. That objective is accomplished by postponing the effective dates of certain provisions in Statements and Implementation Guides that first became effective or are scheduled to become effective for periods beginning after June 15, 2018, and later.

The District implemented the provisions of Statement No. 95 in fiscal year 2019-20.

Unusual Transactions, Controversial or Emerging Areas

We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period. However, events that occurred during fiscal year June 30, 2020 discussed below could have an impact on the financial statements:

On March 11, 2020, the World Health Organization declared the novel strain of coronavirus (COVID-19) a global pandemic and recommended containment and mitigation measures worldwide. The COVID-19 outbreak in the United States has caused business disruption through mandated and voluntary closings of businesses and shelter in place orders for all but those deemed essential services. While the business disruption is currently expected to be temporary, there is considerable uncertainty around the duration of the closings and shelter in place orders. However, the ultimate financial impact and duration cannot be reasonably estimated at this time.

Accounting Estimates

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. The most sensitive estimates affecting the District's financial statements were:

Estimated Net Pension Liability and Pension-Related Deferred Outflows and Inflows of Resources: Management's estimate of the net pension liability and deferred outflows/inflows of resources are disclosed in Note 7 to the financial statements and are based on actuarial studies determined by a consultant, which are based on the experience of the District. We evaluated the key factors and assumptions used to develop the estimate and determined that it is reasonable in relation to the basic financial statements taken as a whole.

Estimated Net OPEB Asset: Management's estimate of the net OPEB asset is disclosed in Note 8 to the financial statements and is based on actuarial study determined by a consultant, which is based on the experience of the District. We evaluated the key factors and assumptions used to develop the estimate and determined that it is reasonable in relation to the basic financial statements taken as a whole.

Estimate of Depreciation: Management's estimate of the depreciation is based on useful lives determined by management. These lives have been determined by management based on the expected useful life of assets as disclosed in Note 1 to the financial statements. We evaluated the key factors and assumptions used to develop the depreciation estimate and determined that it is reasonable in relation to the basic financial statements taken as a whole.

Estimate of Compensated Absences: Accrued compensated absences which are comprised of accrued vacation, holiday, and certain other compensating time is estimated using accumulated unpaid leave hours and hourly pay rates in effect at the end of the fiscal year as disclosed in Note 1 to the financial statements. We evaluated the key factors and assumptions used to develop the accrued compensated absences and determined that it is reasonable in relation to the basic financial statements taken as a whole.

Disclosures

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant 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 clearly trivial, and communicate them to the appropriate level of management. We did not propose any audit adjustments that, in our judgment, could have a significant effect, either individually or in the aggregate, on the District's financial reporting process.

Professional standards require us to accumulate all known and likely uncorrected misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. We have no such misstatements to report to the Board of Directors.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in a management representation letter dated November 4, 2020.

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 District'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.

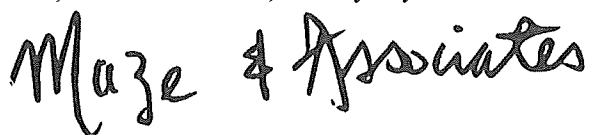
Other Audit Findings or Issues

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 District'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 Information Accompanying the Financial Statements

We applied certain limited procedures to the required supplemental information that accompanies and 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 required supplementary information and do not express an opinion or provide any assurance on the required supplementary information.

This information is intended solely for the use of Board of Directors and management and is not intended to be, and should not be, used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Maze & Associates". The signature is written in a cursive, flowing style.

Pleasant Hill, California
November 4, 2020

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Mark Pomi - Chief

KENTFIELD FIRE PROTECTION DISTRICT

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

1004 SIR FRANCIS DRAKE BOULEVARD

KENTFIELD CA. 94904

TO: Board of Directors
FROM: Mark Pomi, Fire Chief 
SUBJECT: Certificate of Election / Oath of Office
DATE: 11/9/2020

There was not a November 2020 election of Directors for the Kentfield Fire District because the number of candidates did not exceed the number of offices to be filled and no petition was filed to put the seats on the ballot. Pursuant to Elections Code 10515, if an election is not held, the person(s) nominated shall be appointed and serve as if elected.

On September 22, 2020 the Marin County Board of Supervisors approved the appointment of the following nominees to the Kentfield Fire Protection District:

Michael G. Murray - 4 year term
Bruce Corbet - 4 year term

Congratulations.

Certificate of Election/Oath of Office will be administered at the November Board meeting.

**Certificate of Appointment In-Lieu of Election
and Oath of Office**

STATE OF CALIFORNIA

County of Marin

*I, Lynda Roberts, Registrar of Voters of Marin County, having jurisdiction over the conduct of the
Presidential General Election held on the 3rd day of November, 2020, do hereby certify that*

MICHAEL G. MURRAY

*is nominated and appointed in lieu of election by the Marin County Board of Supervisors
on the 22nd day of September, 2020, and will take office and serve a 4-year term exactly as if elected,
to the office of Director, Kentfield Fire Protection District.*

IN WITNESS WHEREOF, I have hereunto affixed my hand and official seal on this 9th day of November, 2020

s Lynda Roberts - Registrar of Voters



STATE OF CALIFORNIA

County of Marin

OATH OF OFFICE

*I, MICHAEL G. MURRAY, do solemnly swear or affirm that I will support and defend the Constitution of the
United States and the Constitution of the State of California against all enemies, foreign and domestic; that I will
bear true faith and allegiance to the Constitution of the United States and the Constitution for the State of
California; that I take this obligation freely, without any mental reservation or purpose of evasion; and that I will
well and faithfully discharge the duties upon which I am about to enter.*

Director, Kentfield Fire Protection District

NAME OF OFFICE

SIGNATURE OF PERSON ADMINISTERING OATH

Fire Chief

TITLE OF PERSON ADMINISTERING OATH

SIGNATURE OF APPOINTEE AS REQUIRED BY EC SECTION 200

18th day of November, 2020

Before taking office, each member must take and subscribe to the Oath of Office before a governing board member, other school officer, state or county officer, judicial officer or notary public, to be filed
with the County Clerk/Registrar of Voters (Gov. Code 1360-1369)

**Certificate of Appointment In-Lieu of Election
and Oath of Office**

STATE OF CALIFORNIA

County of Marin

*I, Lynda Roberts, Registrar of Voters of Marin County, having jurisdiction over the conduct of the
Presidential General Election held on the 3rd day of November, 2020, do hereby certify that*

BRUCE CORBET

*is nominated and appointed in lieu of election by the Marin County Board of Supervisors
on the 22nd day of September, 2020, and will take office and serve a 4-year term exactly as if elected,
to the office of Director, Kentfield Fire Protection District.*

IN WITNESS WHEREOF, I have hereunto affixed my hand and official seal on this 9th day of November, 2020

s Lynda Roberts - Registrar of Voters



STATE OF CALIFORNIA

County of Marin

OATH OF OFFICE

I, BRUCE CORBET, do solemnly swear or affirm that I will support and defend the Constitution of the United States and the Constitution of the State of California against all enemies, foreign and domestic; that I will bear true faith and allegiance to the Constitution of the United States and the Constitution for the State of California; that I take this obligation freely, without any mental reservation or purpose of evasion; and that I will well and faithfully discharge the duties upon which I am about to enter.

Director, Kentfield Fire Protection District

NAME OF OFFICE

SIGNATURE OF PERSON ADMINISTERING OATH

Fire Chief

TITLE OF PERSON ADMINISTERING OATH

SIGNATURE OF APPOINTEE AS REQUIRED BY EC SECTION 200

18th day of November, 2020

Before taking office, each member must take and subscribe to the Oath of Office before a governing board member, other school officer, state or county officer, judicial officer or notary public, to be filed with the County Clerk/Registrar of Voters. (Gov. Code 1360-1369)

Mark Pomi - Chief

KENTFIELD FIRE PROTECTION DISTRICT

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

1004 SIR FRANCIS DRAKE BOULEVARD
KENTFIELD CA. 94904

TO: Board of Directors
FROM: Mark Pomi, Fire Chief 
SUBJECT: Board of Directors - Election of Officers for 2021
DATE: 11/9/2020

The standard term for officers of the Kentfield Fire District Board of Directors is one year.

The Board Policy Manual states " Officers shall serve a one-year term. Any vacancies in the Board officers shall result in a special nomination/election with the newly elected officer to fill the balance of the term in question."

If the Board wishes to continue the traditional rotation of Directors through the chairs, the officer slate for 2021 would be:

- 1) 2021 Board Chairman - Director Gerbsman
- 2) 2021 Board Vice-Chairman - Director Naso
- 3) 2021 Board Secretary - Director Evergettis

Past Chairman:

Director Murray served as the 2020 Chairman

Director Corbet served as the 2019 Chairman.

Director Evergettis served as the 2018 Chairman.

Director Naso served as the 2017 Chairman.

Director Gerbsman served as the 2016 Chairman.

The Board may choose to nominate any Director for any position, then selected by majority vote of the Board members in attendance.



Chiefs Report

November 2020

Out of County Assignments:

Your Kentfield Fire District employees have been hard at work this fire season. Kentfield Firefighters have provided support to the following incidents:

Quail	U-20200016	6/7/20 - 6/9/20	06/09/20	Dave Glenn
Platina Fire	U-20200239	7/20/20 - 7/20/20	07/20/20	Dave Glenn
Gold Fire	0	7/20/20 - 7/30/20	07/30/20	Dave Glenn
OES Prepo/Mobilization XMR	O-20200068	8/15/20 - 8/17/20	08/17/20	Viau, McKnight, Beltramo, Castleberry
4-5	0	8/17/20 - 8/19/20	08/19/20	Viau, McKnight, Beltramo, Castleberry
Southern Division	0	8/18/20 - 8/19/20	08/19/20	Larry Pasero
LNU Lightning Complex	0	8/19/20 - 8/30/20	08/30/20	Larry Pasero
Woodward	0	8/19/20 - 8/20/20	08/20/20	Garcia, Nelson, Neve, Houser
Woodward	0	8/19/20 - 9/2/20	09/02/20	Viau, McKnight, Beltramo, Castleberry
Sheep	F-20200543	8/23/20 - 9/4/20	09/04/20	Marty, Tescallo, Neve, Weeks
CZU Aug Lightening	0	8/25/20 - 9/2/20	09/03/20	Dave Glenn
BTU Lightening	0	9/3/20 - 9/9/20	09/09/20	Dave Glenn
OES Prepo/Mobilization	0	9/6/20 - 9/9/20	09/09/20	Garcia, Nelson, Neve, Van Metre
OES Pre-PO/ Mobilization	0	9/8/20 - 9/9/20	09/09/20	Viau, Bridges, Beltramo, Castleberry
BTU North Complex West Zone	0	9/9/20 - 9/20/20	09/20/20	Dave Glenn
SLATER	0	9/9/20 - 9/20/20	09/20/20	Garcia, Nelson, Neve, Van Metre
SLATER	0	9/9/20 - 9/20/20	09/20/20	Viau, Bridges, Beltramo, Castleberry
OES Prepositioning XMR	0	9/26/20 - 9/27/20	09/27/20	Viau, Bridges, Beltramo, Castleberry
Glass Incident	0	9/27/20 - 10/10/20	10/10/20	Viau, Bridges, Beltramo, Castleberry
GLASS	0	9/28/20 - 10/1/20	10/01/20	Dave Glenn
ZOGG Incident	0	9/28/20 - 10/05/20	10/05/20	Larry Pasero
OES Preposition/Mobilization	0	10/1/20 - 10/3/20	10/03/20	Dave Glenn
OES Pre Position XMR	0	10/14/20 - 10/16/20	10/16/20	Viau, Bridges, Tescallo, Castleberry
October Preposition	0	10/25/20 - 10/27/21	10/27/20	Pasero
OES Pre-Position	0	10/25/20 - 10/27/22	10/27/20	Marty, Bridges, Beltramo, Castleberry

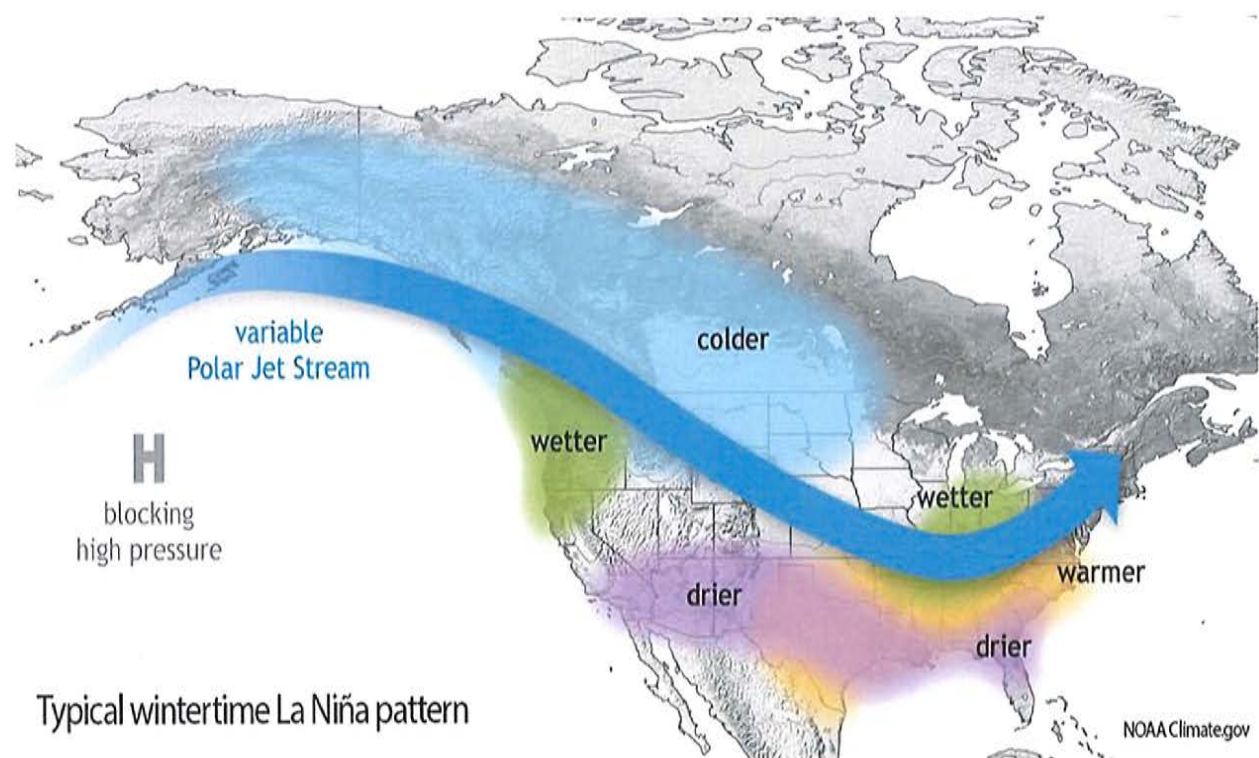
Legislative update:

- **SB 1386** - Local Government: Assessments, Fees and Charges Related to Fire Hydrants. It was initially believed at first that this law removes the responsibility of hydrant cost and maintenance from fire agencies, and shifts it to the water districts. A legal analysis by Central Marin Fire's Legal Counsel has determined that this in fact does not change the Fire Department's responsibility of hydrant maintenance and replacement. This bill was signed by the Governor.

- **SB 431** - This bill was cosponsored by Senator McGuire and would have required the PUC to develop and implement backup power rules for telecommunication services that are provided in Tier 2 or Tier 3 High Fire Threat Districts. This bill is currently held in the Senate Appropriations Committee.

- **SB801** - This bill would have required utility companies to provide backup electrical resources to protect vulnerable populations. This Bill failed.

National Weather Service Winter 2020-2021 Outlook:





NATIONAL WEATHER SERVICE SAN FRANCISCO BAY AREA & MONTEREY BAY REGIONS

WINTER 2020 – 2021 WEATHER OUTLOOK BRIEFING

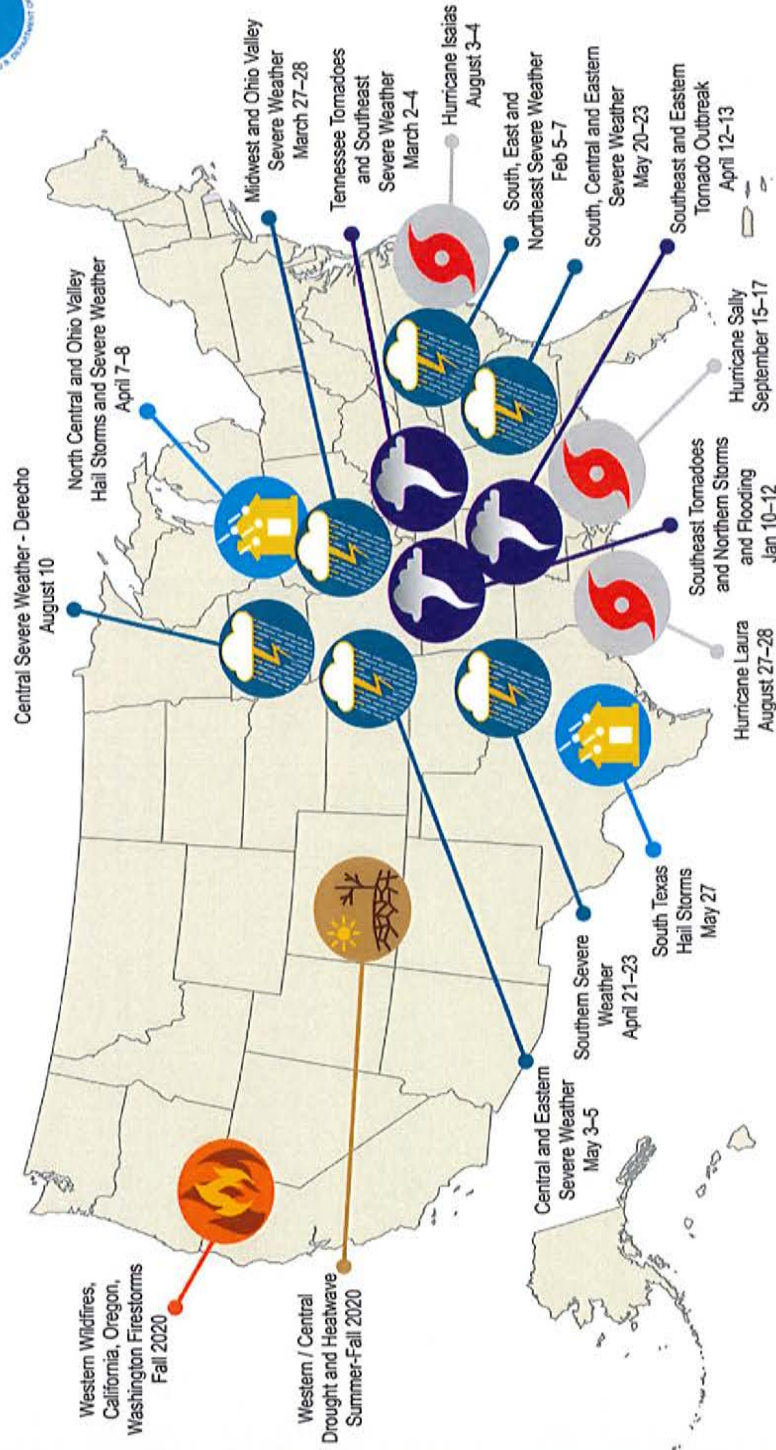
Presented by: Brian Garcia
Warning Coordination Meteorologist



National Weather Service San Francisco Bay Area & Monterey Bay Regions Climate



U.S. 2020 Billion-Dollar Weather and Climate Disasters



This map denotes the approximate location for each of the 16 separate billion-dollar weather and climate disasters that impacted the United States from January-September 2020.

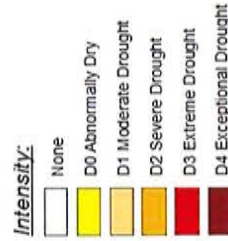
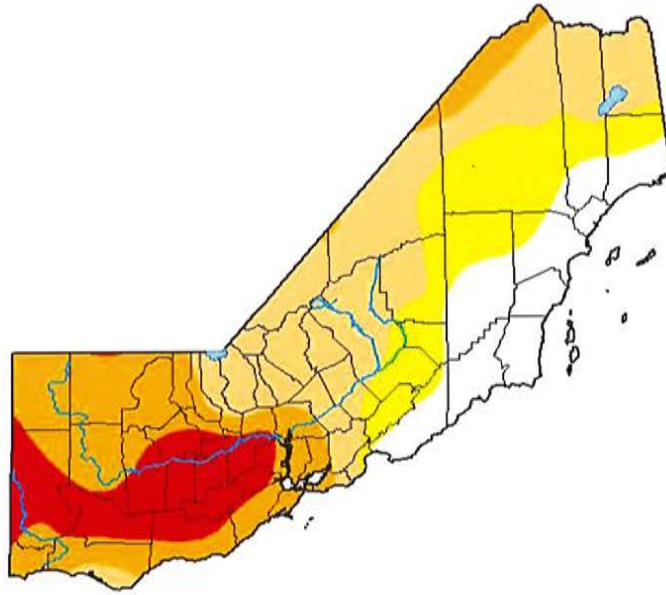


National Weather Service San Francisco Bay Area & Monterey Bay Regions Climate & Winter 2019 – 2020



U.S. Drought Monitor California

October 20, 2020
(Released Thursday, Oct. 22, 2020)
Valid 8 a.m. EDT



The Drought Monitor focuses on broad-scale conditions. Local conditions may vary. For more information on the Drought Monitor, go to <https://droughtmonitor.unl.edu/About.aspx>

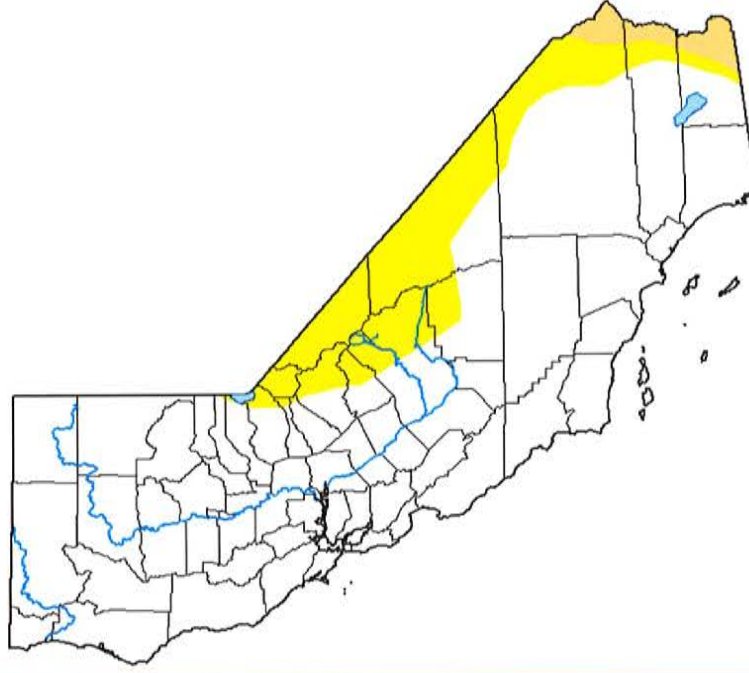
Author:

Curtis Ruganti
National Drought Mitigation Center



droughtmonitor.unl.edu

October 22, 2019



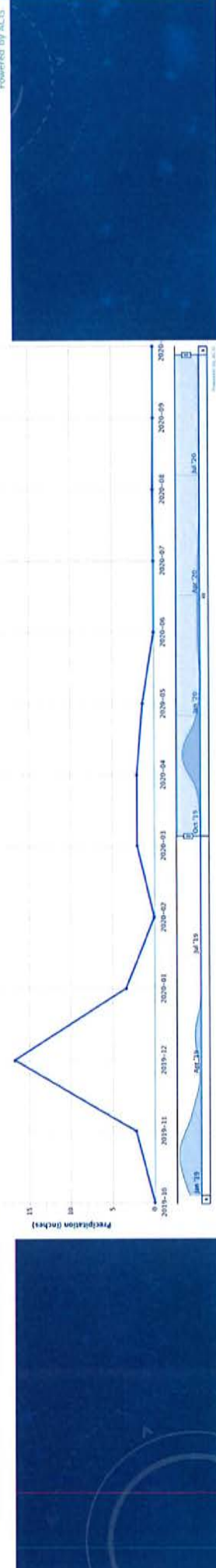
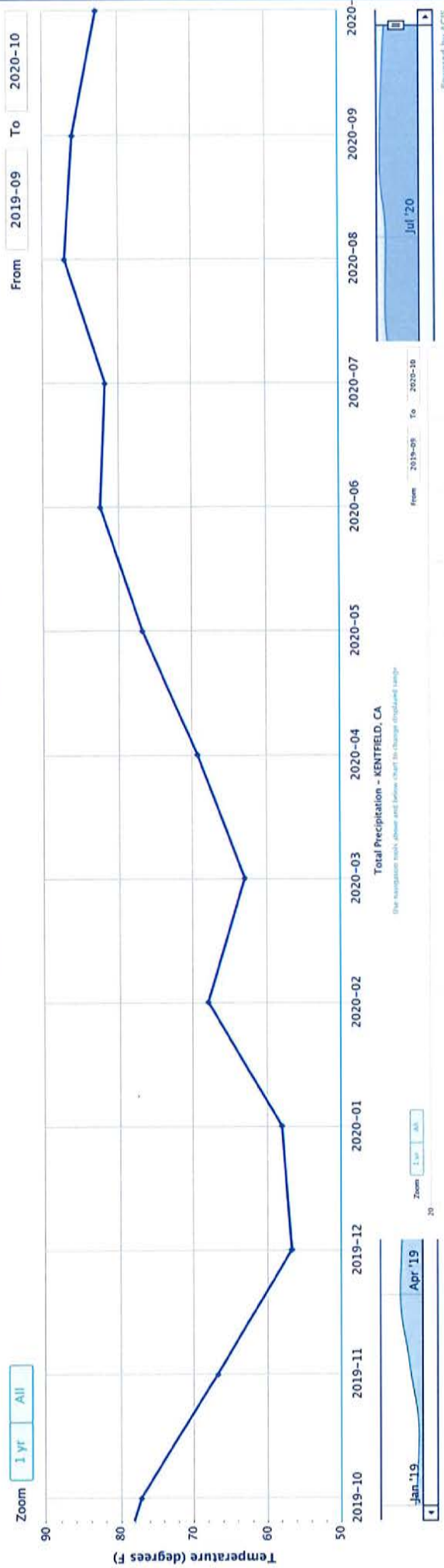


National Weather Service San Francisco Bay Area & Monterey Bay Regions Winter 2019 – 2020



Mean Max Temperature – KENTFIELD, CA

Use navigation tools above and below chart to change displayed range

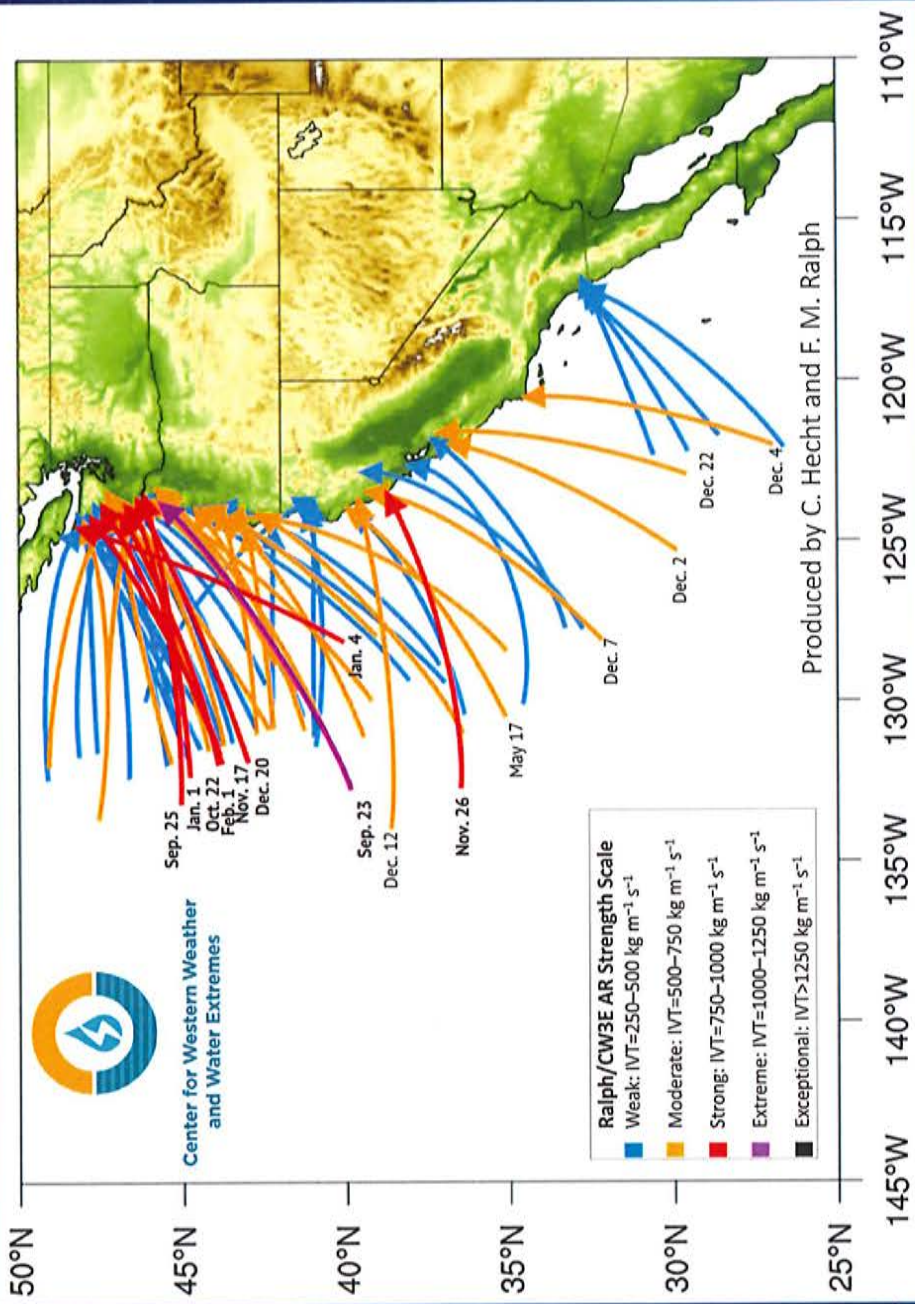




National Weather Service San Francisco Bay Area & Monterey Bay Regions Winter 2019 – 2020



Water Year 2020 Landfalling Atmospheric Rivers



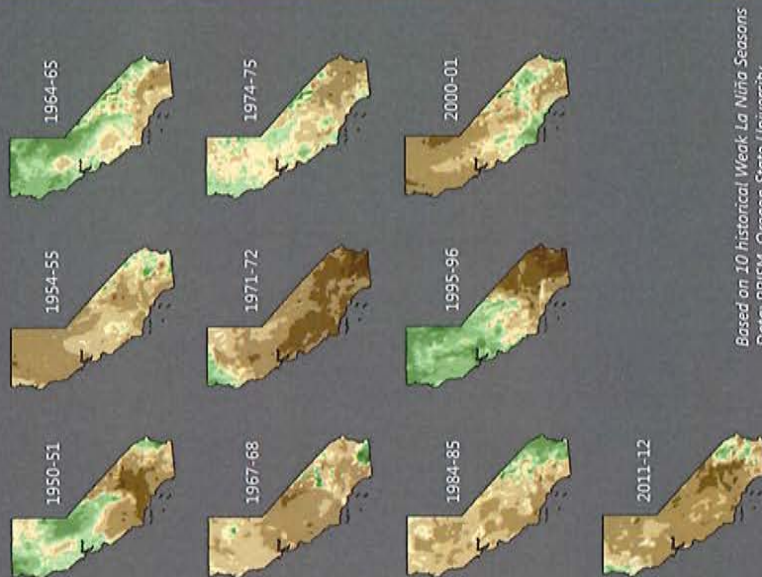


National Weather Service
San Francisco Bay Area & Monterey Bay Regions
Winter 2020 – 2021 Weather Outlook Briefing



Weak La Niña and California Precipitation

Statewide Summary



Based on 10 historical Weak La Niña Seasons
Data: PISL, Oregon State University





NEXT GENERATION PROJECT October 2020 Governing Board UPDATE:

- **Customer Design Review Package**

The Customer Design Review Package was approved by the MERA Governing Board at the October 28th meeting. Per the contract with Motorola, we entered a Customer Design Review period as stated in the proposal, "Motorola will work with MERA to review and confirm the final system design, schedule, coverage, and transition plan." As part of this effort MERA identified 65 distinct categories of information to be completed as part of this process, and upon AECOM's third-party review, 135 specific items required additional discussion. At this point, MERA staff believes that all items have been satisfactorily completed. Upon review, the Governing Board approved the Notice of Approval of the CDR Package, moving the Project forward to the next phase of implementation. This marks a major milestone for the Project, MERA and Motorola.

- **Initial Bid Package Approval**

The development of Construction Bid Packages is currently underway for the proposed and existing MERA Next Gen Project radio sites. A completed Bid Package has been prepared for 3 of the 18 sites, including Civic Center, EOF and Mt. Barnabe, with the remainder in progress at the preliminary stage. At this time, MERA is prepared to move forward with these three initial sites. The advertisement of these Bid Packages was approved by the Governing Board at the October 28th meeting. A recommendation to award the contract will be presented to the Board for approval at a meeting date in the future.

- **Project Schedule**

Below is an overview of some key dates from the recently revised Next Gen Project Schedule:



Questions? Contact Deputy Executive Officer for the Next Gen System David Jeffries at dave@jeffriespsc.com.

MARIN EMERGENCY RADIO AUTHORITY

c/o Town of Corte Madera
300 Tamalpais Drive
Corte Madera, CA 94925
Phone: 415.927.5050
WWW.MERAONLINE.ORG



Southern Marin Fire Protection District

308 Reed Boulevard
Mill Valley, California 94941

Phone: 415 388-8182 Fax: 415 388-8181

October 4, 2020

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

Dear Fire Chief Mark Pomi

I wanted to say thank you to the Firefighters on OES Engine 325 and 17A that were assigned to OES Task Force 2141 from September 6 to 20th, 2020. They formed up as part of a preposition asset and then responded to the Slater Incident that consumed 120,000 acres of the Klamath National Forest. Your crews conducted structure protection, heavy mop up and perimeter patrol around rural homes in the Happy Camp area during the deployment. The conditions were challenging with multiple falling trees and the heaviest smoke I have ever experienced limiting visibility while driving.

I wanted to let you know your crews worked hard and represented your agency quite well during the deployment. Their professionalism and dedication to crew safety was continually displayed throughout the period. I appreciated the continuous high morale and operational readiness. Please let them all know that their hard work was very much appreciated.

I fully understand that dedicating two engines and 8 members from an agency of your size has significant logistical impacts. Kentfield FD's commitment to California Master Mutual Aid is commendable and a benchmark for the other agencies in the county.

Enclosed you will find a formal evaluation of their performance.

Sincerely,

Matthew R. Bouchard
Battalion Chief
Southern Marin Fire District
308 Reed Blvd.
Mill Valley, CA 94941

Israeli, Californian firefighters become band of brothers

‘Israel sent 10 of its finest firefighters and they didn’t come for a tour or a vacation but to jump in and fight fires,’ says Cal Fire unit chief.

By [Abigail Klein Leichman](#) OCTOBER 25, 2020, 8:30 AM

Ten [Israeli firefighters flew to California](#) on August 30. Over the course of 15 days doing exhausting, dangerous work, they became a battalion of brothers with their California colleagues.

“During the time we spent with these Israelis who came to help us, we became much more than coworkers. We bonded with them as part of our firefighting family,” said Chief Scott Lindgren of the Amador-El Dorado Unit of California’s Department of Forestry and Fire Protection (Cal Fire).

“They became part of our team and it was hard to see them go. We worked hard, we had some fun, we had discussions — heated discussions, too, about differences in how we do some of our work — and it was extremely beneficial for us.”

Lindgren was speaking at a recent online presentation of the [America Israel Friendship League](#) about the extraordinary cooperative firefighting experience.

The idea for the volunteer delegation began with Israeli Consul General in San Francisco Shlomi Kofman.

On August 25, 10 days after 14,000 lightning strikes sparked fires across central and northern California, Kofman made inquiries about how Israel could contribute in “solidarity and friendship.”

“They need boots on the ground ASAP,” Kofman reported the next day to Itai Bardov, director of the US Consulates Department in Israel’s Ministry of Foreign Affairs.

“There’s a bond between firefighters — it doesn’t matter what country but especially between the US and Israel that have such a strong connection.”

“In 2010 and 2016, the Americans sent us help when we had raging fires in Israel, and we were happy to give back,” said Bardov, who accompanied the mission.

Bardov asked Israel Fire and Rescue Services Commissioner Dedy Simhi to find 10 volunteers, and raced to complete all the paperwork.

Despite knowing they would return to spend the Jewish High Holidays in quarantine away from their wives and children, “I had more volunteers than the 10 I was approved to gather,” said delegation head Itzik Oz. “Everyone wanted to assist our friends overseas.”

A taxing and critical shift

According to Cal Fire, 11,000 firefighters remain on the frontlines of 20 wildfires across the state, 13 of which are still major incidents.

“A lot of our employees have been on duty non-stop since July,” said Lindgren. “Early on, we knew we were in trouble and it would be a long fire season, but we didn’t know it would be the worst fire season in our history.”

His unit, headquartered at McClellan Air Tanker Base, has pumped 4 million gallons of fire retardant so far this season.

“Israel sent 10 of its finest firefighters and they didn’t come for a tour or a vacation but to jump in and fight fires. We don’t always get that from other [countries’] delegations,” said Lindgren. “The Israelis stepped off the plane ready to go. That was huge for us.”

After a short orientation that included translating liters to gallons and kilometers to miles, the Israelis were prepared to work with “the special heroes from Cal Fire,” said Oz.

“We went over the equipment they had brought and issued them fire shelters and good boots,” said Lindgren. “Their radios were not compatible to ours — they were in many ways superior to ours, with automatic locators — so we got them squared away with gear. The next morning at 4am we were off to the August Complex in northern California.”

As of October 14, the August Complex fire in Mendocino County has burned more than a million acres and is not fully contained. Coming from a tiny country, the Israelis never encountered this kind of magnitude.

Just getting to the blisteringly hot site involved “a really gnarly hike full of boulders and steep slopes,” said Lindgren. “They worked with one of our hand crews for 24 hours. It was a taxing and critical shift.”

Hand crews are the infantry of wildland firefighting. They use tools such as chainsaws and drip torches to construct fire lines — strips of land cleared of flammable materials and dug down to mineral soil to prevent the spread of flames.

“Their dedication and cooperation in the field was amazing,” said Israeli First Officer Ido Braun.

“We did a little training to be certified in their procedures with hand tools and chainsaws. Here in Israel we work more with hose lines. But we quickly understood what the operation was about and now we have new ideas for our fire services from our brothers in Cal Fire.”

MARIN WILDFIRE PREVENTION AUTHORITY

STAFF REPORT

For the Meeting of October 15, 2020

To: Marin Wildfire Prevention Authority Board of Directors

From: Mark Brown, Executive Officer

Subject: MWPA Administrative and Financial Business Plan through December 31, 2020.

RECOMMENDATION:

That the MWPA Board of Directors review, edit as needed and approve the Administrative and Financial Business Plan for MWPA through December 31, 2020.

BACKGROUND:

Even before Measure C was passed by the voters in March 2020, an informal coalition of managerial staff, fire professionals and interested community members was laying the groundwork for the structure of the MWPA. All persons involved understood that another fire season was already forming, and like previous years, the wildland fire potential was enormous.

Even so, the other societal factors like the acceleration of the Covid-19 pandemic, employment shifts, political unrest and shockingly swift disruptions of local government revenue and expenditure plans underlaid a “perfect storm” of catastrophes that was then compounded by the start of the worst fire season in California’s history.

The MWPA’s foundation laid by the informal coalition is remarkable, and the achievements to date are notable. Now, with the Board’s formation in May 2020, and the appointment of the MWPA’s first Executive Officer, the organization is poised to establish its policy, procedural and programmatic missions.

In the transition time before March 2020 and into September 2020, Marin County Fire Chief and Operations Committee Co-Chair Jason Weber and his staff, Larkspur City Manager and Operations Committee Co-Chair Dan Schwarz and his staff, and the MWPA Board of Directors deserve accolades for their continuous effort to both carry out the mission and advance the organization.

At present, in addition to the 17-member Board of Directors, all volunteers from the service area agencies that created MWPA, the MWPA is being managed by the following staff:

- A full time Executive Officer, effective date of hire October 1, 2020
- A part-time contract Consultant, through October 31, 2020;
- A part-time Treasurer/Finance Director and a part-time administrative aide on contract from the Southern Marin Fire Protection District (SMFD);
- A part-time contract General Legal Counsel;
- A part-time contract Website Administrator;
- Vegetation management/chipping/outreach and public education services provided by a formerly informal arrangement, and now executed agreement with FIRESafe Marin, a 501(c)(3) non-profit organization; and
- Multiple city/town/county/district elected officials, managers, fire chiefs and administrative staff helping to establish the MWPA by volunteering or advancing their services without compensation in addition to carrying out their existing full-time duties.

This support structure is inadequate to properly establish and maintain the MWPA, with its almost \$20 million per year annual budget and commensurate expenses, and MWPA will need to build a sustainable, transparent and efficient organization to support its wildfire prevention mission, goals and objectives.

Because the initial proceeds from taxes for the MWPA will not be available until after December 10, 2020, the MWPA has arranged a line of credit from the County of Marin to begin paying initial expenses. Some early expenses were paid by the local agencies managing a particular aspect of MWPA's activities, and those expenses will be reimbursed from the line of credit. Most service providers' invoices have been pending until the line of credit was in place. The initial line of credit distribution from the County of Marin to the MWPA became available on Monday, September 7, 2020.

The purpose of this outline is to convey the breadth, depth and magnitude of the work that must be done in the next 2½ months so that the organization can move forward constructively. MWPA will now create the organization that will carry out the taxpayers' direction and attempt to innovatively and effectively affect wildfires in our region.

The outline is by no means comprehensive, and will be amended and updated continuously during the next few months by the Executive Officer, as he recommends creation of the organization he feels is needed, and by the Board of Directors, who will evaluate, amend and adopt the Executive Officer's direction.

September 15 – September 30, 2020: Administrative and Financial Tasks

- Hire the Executive Officer - DONE
- Establish a Payroll System - DONE
- Establish the Benefits System - DONE
- Write a Job Description for the Executive Officer - TBD
- Complete filings required by state law associated with the formation of a JPA - DONE
- Contract for and Establish the Agenda Management/Posting System – DONE (Granicus)
- Begin creating a Records Management, Retention and Destruction System - TBD
- Create a Transition Plan for the Executive Officer - DONE

- Schedule the Citizens' Oversight Subcommittee (COC) to evaluate and recommend applicants to the Board of Directors on October 15, 2020 - DONE
- Draft a Request for Proposal (RFP) for Environmental Services Consultant to assist with establishing the MWPA's Environmental Management Services - DONE
- Staff Evaluation of Internal Audit Firms to Recommend to the Finance Committee for consideration - DONE

October 1, 2020 – October 31, 2020: Administrative and Financial Tasks

- Implement the Executive Officer (EO) Transition – IN PROCESS
- Identify and Shift Administrative & Finance Tasks between the Interim EO and the EO - DONE
- Develop the Agenda for the October 15, 2020 Regular Board Meeting - DONE
- Write the staff reports, agreements, RFPs for the Board Meeting Packet - DONE
- Coordinate with committees for oral or written update/progress reports for Board Meeting – IN PROCESS
- Train EO on the Agenda Management/Posting Technology System with SMFD Staff - TBD
- Schedule & coordinate with the Board's COC Subcommittee to recommend COC Members from the Applicant Pool - DONE
- Schedule Initial Meetings of the Executive, Finance, COC and Advisory Technical Committees – IN PROCESS
- Meet with OPS Committee to coordinate program and admin/financial activities - TBD
- Schedule EO intro meetings with individual/small groups of Boards to build relationships – IN PROCESS

November 1, 2020 – November 30, 2020: Administrative and Financial Tasks

- Issue RFP for Environment Services Consultant
- Evaluate Independent Auditor Proposals for Recommendation to Finance Committee/Board
- Develop Criteria for RFP for HR/Employment Practices Consultant to Assist with Employee Handbook, Job Descriptions, Employee Policies & Procedures, Organizational Structure, Training/Other Legal Requirements
- Develop the Agenda for the November 19, 2020 Regular Board Meeting
- Write the staff reports, agreements, RFPs for the Board Meeting Packet
- Coordinate with committees for oral or written update/progress reports
- Create a workflow PERT chart linking Executive Officer, part-time contract employees, committees and Board activities to coordinate planning/decision making/implementation actions

November 19, 2020 MWPA Board Meeting – Tentative Topics

Consent Agenda

Minutes, Financial Reports

Old Business

Review and Approve ByLaws/Policies & Procedures recommended for Executive, Finance, COC, Operations, and Advisory Technical Committee

Appoint Environmental Services Consultant and Specialized Environmental Legal Services to establish MWPA's Environmental Services Program, and coordinate environmental review activities with local agencies

Review and Consider the MWPA Communications Strategy and Plan from Executive Committee

New Business

Review Executive Committee recommendations on Policies, Procedures and Practices

Review Finance Committee recommendations on financial report design, other Policies, Procedures and Practices

Accept or Provide Additional Direction to OPS Committee to Create and Implement Evacuation Route Plan

Committee Reports

December 1, 2020 – December 31, 2020: Administrative and Financial Tasks

- Develop the Agenda for the December 17, 2020 Regular Board Meeting
- Write the staff reports, agreements, RFPs for the Board Meeting Packet
- Begin to design the MWPA organizational structure with positions, relationships between employees and job description/task/responsibility development
- Determine and retain the person(s) who will find, draft and re-draft and edit policies and procedures assigned to the Executive, Finance and Operations Committees, and determine how & when the committees will recommend approval to the Board of Directors
- Schedule and Develop Agenda for Board Education Session, and Strategic/Foresight Planning and Team Building Session
- Begin implementing the Board approved Communications Plan
- Working with the OPS Committee, the Finance Committee and Admin/Financial staff, design mid-year budget reports coordinating the Work Program, Administrative and Financial Business Plan, with revenues, expenditures and financial projections

December 17, 2020 MWPA Board Meeting – Tentative Topics

Consent Agenda

Minutes, Financial Reports

Old Business

Review and Approve ByLaws/Policies & Procedures recommended for Executive, Finance, COC, Operations, and Advisory Technical Committee

Progress Report from Environmental Services Consultant on establishing MWPA's Environmental Services Program

Progress Report on Draft Evacuation Plan Document

New Business

Continued review of Executive Committee recommendations on Policies, Procedures and Practices

Continued review of Finance Committee recommendations on financial report design, other Policies, Procedures and Practices

Discuss and Approve Agenda and Date/Time for the Board Education Session, and for the Board Strategic/Foresight Planning and Team Building Session(s)

Committee Reports

FISCAL IMPACT:

None known at present, yet to be determined.

ENVIRONMENTAL REVIEW:

The Board's consideration of a draft MWPA Administrative and Financial Business Plan is not a "project" under the California Environmental Quality Act, because it does not involve an activity which has the potential to cause a direct or reasonably foreseeable indirect physical change in the environment. (Cal. Pub. Res. Code § 21065).

Respectfully submitted,

Mark Brown
Executive Officer

C: Jean Bonander, Consultant

Kentfield FPD

Kentfield, CA

This report was generated on 11/6/2020 1:37:25 PM



Hours Worked per Activity Code for Personnel for Date Range

Personnel: All Personnel | Roster Activity Code(s): OT - Overtime, OT - ACP - Overtime - Acting Captain, OT - ACP - SEPARATE CHECK - OT-ACP-Overtime Acting Captain-Sep Check, OT - CM - OT-Central Marin, OT - CM SEPARATE CHECK - OT-Central Marin Separate Check and 7 more | Start Date: 10/01/2020 | End Date: 10/31/2020

ROSTER	STATION	APP.	BEGIN	END	TIME (HRS)	NOTES
Beltramo,Anthony	ID: 3242					
Overtime						
B1	17 - Head Quarters	E17A	10/3/2020 07:00:00	10/4/2020 07:00:00	24	Assigned to Task Force 2141
B2	17 - Head Quarters	E17A	10/4/2020 07:00:00	10/5/2020 07:00:00	24	Assigned Task Force 2141
C1	17 - Head Quarters	E17A	10/5/2020 07:00:00	10/6/2020 07:00:00	24	E17A TF2141 assigned to Glass Fire
C2	17 - Head Quarters	E17A	10/6/2020 07:00:00	10/7/2020 07:00:00	24	E17A TF2141 assigned to Glass Fire
B1	17 - Head Quarters	E17A	10/9/2020 07:00:00	10/10/2020 07:00:00	24	Assigned TF2141 OOC
C2	17 - Head Quarters	E17	10/18/2020 07:00:00	10/19/2020 07:00:00	24	Covering Neve's Vacation
B1	17 - Head Quarters	O-325	10/27/2020 07:00:00	10/27/2020 20:00:00	13	OES-325 TF 2141 Marin Preposition
					[Beltramo,Anthony] Overtime	157

Overtime - To Comp. Time

B2	17 - Head Quarters	E17A	10/10/2020 07:00:00	10/10/2020 16:45:00	9.75	0700-1330 = 6.5 OT x 1.5 = 9.75 Comp Time Hours; Assigned TF2141 OOC
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[Beltramo,Anthony] Overtime - To Comp. Time 9.75

[Beltramo,Anthony] Total Hours Worked: 166.75

Bridges,Bryan	ID: 1115					
Overtime						
B1	17 - Head Quarters	E17A	10/3/2020 07:00:00	10/4/2020 07:00:00	24	Assigned to Task Force 2141
B2	17 - Head Quarters	E17A	10/4/2020 07:00:00	10/5/2020 07:00:00	24	Assigned Task Force 2141
C1	17 - Head Quarters	E17A	10/5/2020 07:00:00	10/6/2020 07:00:00	24	E17A TF2141 assigned to Glass Fire
C2	17 - Head Quarters	E17A	10/6/2020 07:00:00	10/7/2020 07:00:00	24	E17A TF2141 assigned to Glass Fire

Hours are calculated from Begin and End times in the Roster. Archived Rosters are not included.

ROSTER	STATION	APP.	BEGIN	END	TIME (HRS)	NOTES
B1	17 - Head Quarters	E17A	10/9/2020 07:00:00	10/10/2020 07:00:00	24	Assigned TF2141 OOC
B2	17 - Head Quarters	E17A	10/10/2020 07:00:00	10/10/2020 13:30:00	6.5	Assigned TF2141 OOC
B1	17 - Head Quarters	O-325	10/15/2020 07:00:00	10/16/2020 07:00:00	24	Assigned TF 2141
B2	17 - Head Quarters	O-325	10/16/2020 07:00:00	10/16/2020 08:30:00	1.5	Assigned Task Force 2141 pre-po
C2	17 - Head Quarters	E17	10/18/2020 07:00:00	10/19/2020 07:00:00	24	Covering Nelson's vacation
B1	17 - Head Quarters	O-325	10/27/2020 07:00:00	10/27/2020 20:00:00	13	OES-325 TF 2141 Marin Preposition

[Bridges,Bryan] Overtime 189

[Bridges,Bryan] Total Hours Worked: 189

Castleberry, Jake		ID: 3240				
Overtime						
A1	17 - Head Quarters	E17A	10/1/2020 23:00:00	10/2/2020 07:00:00	8	E17A TF2141 assigned to Glass Fire
A2	17 - Head Quarters	E17A	10/2/2020 07:00:00	10/3/2020 07:00:00	24	Assigned TF 2141
B1	17 - Head Quarters	E17A	10/3/2020 07:00:00	10/4/2020 07:00:00	24	Assigned to Task Force 2141
B2	17 - Head Quarters	E17A	10/4/2020 07:00:00	10/5/2020 07:00:00	24	Assigned Task Force 2141
C1	17 - Head Quarters	E17A	10/5/2020 07:00:00	10/6/2020 07:00:00	24	E17A TF2141 assigned to Glass Fire
C2	17 - Head Quarters	E17A	10/6/2020 07:00:00	10/7/2020 07:00:00	24	E17A TF2141 assigned to Glass Fire
A2	17 - Head Quarters	E17A	10/8/2020 23:00:00	10/9/2020 07:00:00	8	TF2141 OOC Glass Fire
B1	17 - Head Quarters	E17A	10/9/2020 07:00:00	10/10/2020 07:00:00	24	Assigned TF2141 OOC
B2	17 - Head Quarters	E17A	10/10/2020 07:00:00	10/10/2020 13:30:00	6.5	Assigned TF2141 OOC
A1	17 - Head Quarters	E17	10/13/2020 07:00:00	10/14/2020 07:00:00	24	
B1	17 - Head Quarters	O-325	10/15/2020 23:00:00	10/16/2020 07:00:00	8	Assigned TF 2141
B2	17 - Head Quarters	O-325	10/16/2020 07:00:00	10/16/2020 08:00:00	1	Assigned Task Force 2141 pre-po
A1	17 - Head Quarters	E17	10/19/2020 07:00:00	10/20/2020 07:00:00	24	
A2	17 - Head Quarters	E17A	10/20/2020 07:00:00	10/21/2020 07:00:00	24	
A2	17 - Head Quarters	O-325	10/26/2020 23:00:00	10/27/2020 07:00:00	8	OES-325 TF 2141 Marin Preposition
B1	17 - Head Quarters	O-325	10/27/2020 07:00:00	10/27/2020 20:00:00	13	OES-325 TF 2141 Marin Preposition

[Castleberry,Jake] Overtime 268.5

[Castleberry,Jake] Total Hours Worked: 268.5

Hours are calculated from Begin and End times in the Roster. Archived Rosters are not included.

ROSTER	STATION	APP.	BEGIN	END	TIME (HRS)	NOTES
Garcia ,Anthony	ID: 1362					
Overtime - Separate Check						
A1	17 - Head Quarters	E17	10/1/2020 07:00:00	10/2/2020 07:00:00	24	Cover Viau OOC
A1	17 - Head Quarters	E17	10/7/2020 07:00:00	10/8/2020 07:00:00	24	Cover Viau OOC
A1	17 - Head Quarters	E17	10/19/2020 07:00:00	10/20/2020 07:00:00	24	Cover Viau's vacation
[Garcia ,Anthony] Overtime - Separate Check					72	
[Garcia ,Anthony] Total Hours Worked:					72	
Glenn ,David	ID: 1390					
Overtime						
BC Glenn	17 - Head Quarters	B17	10/1/2020 13:00:00	10/2/2020 07:00:00	18	Pre Po TF 2142 STEN
BC Glenn	17 - Head Quarters	B17	10/2/2020 07:00:00	10/3/2020 07:00:00	24	Pre Po TF 2142 STEN
BC Glenn	17 - Head Quarters	B17	10/5/2020 07:00:00	10/6/2020 07:00:00	24	Reese Vac
BC Glenn	17 - Head Quarters	B17	10/20/2020 07:00:00	10/21/2020 07:00:00	24	Cover Cobb Pre Po 2140C
[Glenn ,David] Overtime					90	
OT-Central Marin						
BC Glenn	17 - Head Quarters	B17	10/26/2020 07:00:00	10/27/2020 07:00:00	24	Cobb Pre Po ST2140C STEN-T
[Glenn ,David] OT-Central Marin					24	
Overtime - To Comp. Time						
BC Glenn	17 - Head Quarters	B17	10/29/2020 07:00:00	10/29/2020 11:30:00	4.5	0700-1000 = 3 Hours OT * 1.5 = 4.5 Comp Time Hours; Reese Admin Leave
[Glenn ,David] Overtime - To Comp. Time					4.5	
[Glenn ,David] Total Hours Worked:					118.5	
Houser,Matthew	ID:					
Overtime						
A1	17 - Head Quarters	E17	10/1/2020 23:00:00	10/2/2020 07:00:00	8	
C1	17 - Head Quarters	E17	10/11/2020 23:00:00	10/12/2020 07:00:00	8	

Hours are calculated from Begin and End times in the Roster. Archived Rosters are not included.

ROSTER	STATION	APP.	BEGIN	END	TIME (HRS)	NOTES
C2	17 - Head Quarters	E17	10/18/2020 23:00:00	10/19/2020 07:00:00	8	
[Houser,Matthew] Overtime					24	
[Houser,Matthew] Total Hours Worked:					24	
Marty ,Andrew ID: 1675						
Overtime						
A2	17 - Head Quarters	E17	10/2/2020 07:00:00	10/3/2020 07:00:00	24	Cover TF 2141
[Marty ,Andrew] Overtime					24	
Overtime - Separate Check						
A2	17 - Head Quarters	E17	10/8/2020 07:00:00	10/9/2020 07:00:00	24	Cover TF2141 OOC
A2	17 - Head Quarters	E17	10/14/2020 08:00:00	10/15/2020 07:00:00	23	Cover Viau assigned TF 2141, Pre-Po
A1	17 - Head Quarters	O-325	10/25/2020 07:00:00	10/26/2020 07:00:00	24	OES -325 staffing Pre-position mobilization in Marin TF 2141
A2	17 - Head Quarters	O-325	10/26/2020 07:00:00	10/27/2020 07:00:00	24	OT / OES-325 TF 2141 Marin Preposition
[Marty ,Andrew] Overtime - Separate Check					95	
[Marty ,Andrew] Total Hours Worked:					119	
McKnight ,Christopher ID: 1713						
Overtime						
A2	17 - Head Quarters	E17	10/2/2020 07:00:00	10/3/2020 07:00:00	24	Cover TF 2141
A2	17 - Head Quarters	E17	10/8/2020 07:00:00	10/9/2020 07:00:00	24	Cover TF2141 OOC
C2	17 - Head Quarters	E17	10/12/2020 07:00:00	10/13/2020 07:00:00	24	Cover Nelson vacation
A2	17 - Head Quarters	E17	10/14/2020 08:00:00	10/15/2020 07:00:00	23	Cover Bridges assigned TF 2141
C1	17 - Head Quarters	E17	10/17/2020 07:00:00	10/18/2020 07:00:00	24	Covering Nelson's vacation
A2	17 - Head Quarters	E17	10/26/2020 07:00:00	10/27/2020 07:00:00	24	OT coverage / OES-325 TF 2141 Marin Preposition
[McKnight ,Christopher] Overtime					143	
[McKnight ,Christopher] Total Hours Worked:					143	

Hours are calculated from Begin and End times in the Roster. Archived Rosters are not included.

ROSTER	STATION	APP.	BEGIN	END	TIME (HRS)	NOTES
Nelson,Zachary	ID: 1782					
Overtime						
A1	17 - Head Quarters	E17	10/7/2020 07:00:00	10/8/2020 07:00:00	24	Covering Bridges OOC
A1	17 - Head Quarters	E17	10/25/2020 07:00:00	10/26/2020 07:00:00	24	OT District Coverage for Pre-position mobilization in Marin TF 2141
A2	UNASSIGNED	UNASSIGNED	10/26/2020 17:15:00	10/26/2020 21:15:00	4	MCFIT team activation - Dutch Fire RVFD zone 20.
B1	UNASSIGNED	UNASSIGNED	10/27/2020 07:30:00	10/27/2020 13:00:00	5.5	MCFIT team activation - Dutch Fire RVFD zone 20.

[Nelson,Zachary] Overtime 57.5

[Nelson,Zachary] Total Hours Worked: 57.5

Neve,Mitch	ID: 3243					
Overtime						
A1	17 - Head Quarters	E17	10/1/2020 07:00:00	10/2/2020 07:00:00	24	Cover Beltramo OOC
A1	17 - Head Quarters	E17	10/7/2020 07:00:00	10/8/2020 07:00:00	24	Covering Beltramo OOC
A1	17 - Head Quarters	E17	10/25/2020 07:00:00	10/26/2020 07:00:00	24	OT District Coverage for Pre-position mobilization in Marin TF 2141
A2	UNASSIGNED	UNASSIGNED	10/26/2020 17:15:00	10/26/2020 21:15:00	4	MCFIT team activation - Dutch Fire RVFD zone 20.
B1	UNASSIGNED	UNASSIGNED	10/27/2020 07:30:00	10/27/2020 13:00:00	5.5	MCFIT team activation - Dutch Fire RVFD zone 20.

[Neve,Mitch] Overtime 81.5

[Neve,Mitch] Total Hours Worked: 81.5

Pasero,Larry	ID: 3307					
Overtime - To Comp. Time						
Admin + DFM	17 - Head Quarters	Other	10/1/2020 15:30:00	10/1/2020 21:30:00	6	ZOGG Incident CA-SHU-09978 1530-1930 = 4 hrs x 1.5 = 6 hrs
Admin + DFM	17 - Head Quarters	Other	10/2/2020 05:30:00	10/3/2020 02:30:00	21	ZOGG Incident CA-SHU-09978 0530-1930 = 14 hrs x 1.5 = 21 hrs
DFM Pasero	UNASSIGNED	UNASSIGNED	10/3/2020 05:30:00	10/4/2020 01:00:00	19.5	ZOGG Incident CA-SHU-09978 0530-1830 = 13.0 hrs x 1.5 = 19.5 hrs

Hours are calculated from Begin and End times in the Roster. Archived Rosters are not included.



ROSTER	STATION	APP.	BEGIN	END	TIME (HRS)	NOTES
DFM Pasero	UNASSIGNED	UNASSIGNED	10/4/2020 05:30:00	10/5/2020 01:00:00	19.5	ZOG Incident CA-SHU-09978 0530-1830 = 13 hrs x 1.5 = 19.5 hrs
Admin + DFM	17 - Head Quarters	Other	10/9/2020 09:00:00	10/9/2020 12:00:00	3	FIREsafe Marin monthly meeting 0900-1100 = 2 hrs x 1.5= 3.0 hrs to comp
Admin + DFM + Fire Chief	17 - Head Quarters	Other	10/14/2020 17:00:00	10/14/2020 20:45:00	3.75	BOD monthly meeting 1700-1930 = 2.5 hrs x 1.5= 3.75 hrs to comp
[Pasero,Larry] Overtime - To Comp. Time					72.75	

Overtime - Separate Check						
Pasero DFM	UNASSIGNED	UNASSIGNED	10/7/2020 07:00:00	10/9/2020 07:00:00	48	Cashing in 72 Hours of Comp Time / 1.5 = 48 OT Hours

Overtime						
Pasero DFM	17 - Head Quarters	Other	10/25/2020 16:00:00	10/25/2020 20:00:00	4	CA-XMR-200070 OCTOBER PRE-POSITION 1600-2000 (NBIMT)
Admin + DFM + Fire Chief	17 - Head Quarters	Other	10/26/2020 06:00:00	10/26/2020 08:00:00	2	CA-XMR-200070 OCTOBER PRE-POSITION 0800-2000 (NBIMT)
Admin + DFM	17 - Head Quarters	Other	10/27/2020 06:00:00	10/27/2020 08:00:00	2	CA-XMR-200070 OCTOBER PRE-POSITION 0800-2000 (NBIMT)

[Pasero,Larry] Overtime 8

[Pasero,Larry] Total Hours Worked: 128.75

Tescalco,Anthony		ID: 2081				
Overtime - Separate Check						
A1	17 - Head Quarters	E17	10/1/2020 07:00:00	10/2/2020 07:00:00	24	Cover Bridges OOC
A2	17 - Head Quarters	E17	10/2/2020 07:00:00	10/3/2020 07:00:00	24	Cover TF 2141
A2	17 - Head Quarters	E17	10/8/2020 07:00:00	10/9/2020 07:00:00	24	Cover TF2141 OOC
A2	17 - Head Quarters	O-325	10/14/2020 08:00:00	10/15/2020 07:00:00	23	Assigned pre-po TF 2141
C1	17 - Head Quarters	E17	10/17/2020 07:00:00	10/18/2020 07:00:00	24	Covering Neve's vacation

Hours are calculated from Begin and End times in the Roster. Archived Rosters are not included.



ROSTER	STATION	APP.	BEGIN	END	TIME (HRS)	NOTES
Overtime						
A2	17 - Head Quarters	E17	10/26/2020 07:00:00	10/27/2020 07:00:00	24	OT coverage / OES-325 TF 2141 Marin Preposition

[Tescallo,Anthony] Overtime 24

[Tescallo,Anthony] Total Hours Worked: 143

Van Metre,Ian	ID: 4951					
Overtime						
C2	17 - Head Quarters	E17	10/6/2020 23:00:00	10/7/2020 07:00:00	8	Covering Houser
A1	17 - Head Quarters	E17	10/26/2020 06:00:00	10/26/2020 07:00:00	1	Seasonal upstaffing Red Flag / OES-325 TF 2141 Marin Preposition
A2	17 - Head Quarters	E17	10/26/2020 07:00:00	10/27/2020 07:00:00	24	Seasonal upstaffing Red Flag / OES-325 TF 2141 Marin Preposition
B1	17 - Head Quarters	E17	10/27/2020 07:00:00	10/27/2020 20:00:00	13	Seasonal upstaffing Red Flag / OES-325 TF 2141 Marin Preposition

[Van Metre,Ian] Overtime 46

[Van Metre,Ian] Total Hours Worked: 46

Viau ,Kris	ID: 2133					
Overtime - Separate Check						
B1	17 - Head Quarters	E17A	10/3/2020 07:00:00	10/4/2020 07:00:00	24	Assigned to Task Force 2141
B2	17 - Head Quarters	E17A	10/4/2020 07:00:00	10/5/2020 07:00:00	24	Assigned Task Force 2141
C1	17 - Head Quarters	E17A	10/5/2020 07:00:00	10/6/2020 07:00:00	24	E17A TF2141 assigned to Glass Fire
C2	17 - Head Quarters	E17A	10/6/2020 07:00:00	10/7/2020 07:00:00	24	E17A TF2141 assigned to Glass Fire
B1	17 - Head Quarters	E17A	10/9/2020 07:00:00	10/10/2020 07:00:00	24	Assigned TF2141 OOC
B1	17 - Head Quarters	O-325	10/15/2020 07:00:00	10/16/2020 07:00:00	24	Assigned TF 2141
C2	17 - Head Quarters	E17	10/24/2020 07:00:00	10/25/2020 07:00:00	24	Garcia off Vacation - Viau OT
B1	17 - Head Quarters	E17	10/27/2020 07:00:00	10/27/2020 20:00:00	13	OT station coverage / Cpt Marty OES-325 TF 2141 Marin Preposition

[Viau ,Kris] Overtime - Separate Check 181

Hours are calculated from Begin and End times in the Roster. Archived Rosters are not included.

ROSTER	STATION	APP.	BEGIN	END	TIME (HRS)	NOTES
Overtime - To Comp. Time						
B2	17 - Head Quarters	E17A	10/10/2020 07:00:00	10/10/2020 16:45:00	9.75	0700-1330 = 6.5 OT x 1.5 = 9.75 Comp Time Hours; Assigned TF2141 OOC
B2	17 - Head Quarters	O-325	10/16/2020 07:00:00	10/16/2020 09:15:00	2.25	0700-0830 = 1.5 OT Hours * 1.5 = 2.25 Comp Time; Assigned Task Force 2141 pre-po

[Viau ,Kris] Overtime - To Comp. Time 12
 [Viau ,Kris] Total Hours Worked: 193

Weeks,Brennan		ID:				
Overtime						
B1		17 - Head Quarters	E17	10/3/2020 23:00:00	10/4/2020 07:00:00	8
B2		17 - Head Quarters	E17	10/4/2020 07:00:00	10/5/2020 07:00:00	24

[Weeks,Brennan] Overtime 32
 [Weeks,Brennan] Total Hours Worked: 32

Z-Timmer, Tom	ID:					
Overtime						
B1	17 - Head Quarters	E17	10/15/2020 07:00:00	10/16/2020 07:00:00	24	Cover TF 2141 assigned to Pre-Po
B2	17 - Head Quarters	E17	10/16/2020 07:00:00	10/16/2020 08:00:00	1	

[Z-Timmer,Tom] Overtime 25
 [Z-Timmer,Tom] Total Hours Worked 25

GRAND TOTAL OF ALL HOURS WORKED: 1807.5

Hours are calculated from Begin and End times in the Roster. Archived Rosters are not included.

Kentfield FPD

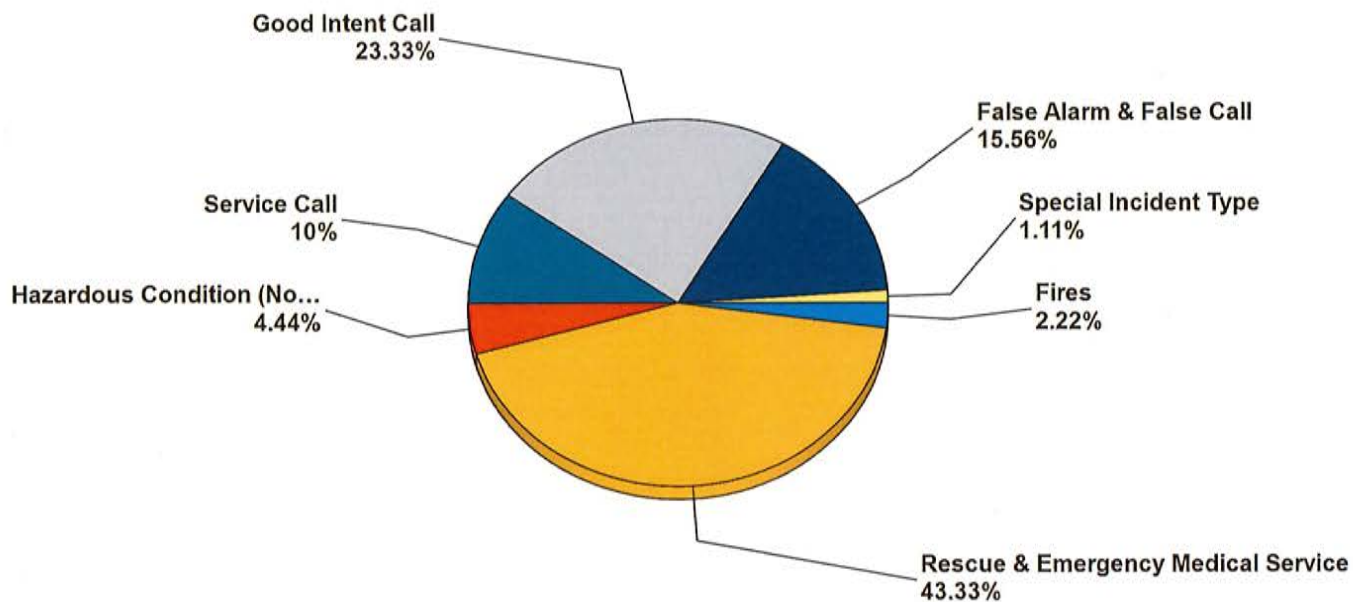
Kentfield, CA

This report was generated on 11/6/2020 1:39:54 PM



Breakdown by Major Incident Types for Date Range

Zone(s): All Zones | Start Date: 10/01/2020 | End Date: 10/31/2020



MAJOR INCIDENT TYPE	# INCIDENTS	% of TOTAL
Fires	2	2.22%
Rescue & Emergency Medical Service	39	43.33%
Hazardous Condition (No Fire)	4	4.44%
Service Call	9	10%
Good Intent Call	21	23.33%
False Alarm & False Call	14	15.56%
Special Incident Type	1	1.11%
TOTAL	90	100%

Only REVIEWED and/or LOCKED IMPORTED incidents are included. Summary results for a major incident type are not displayed if the count is zero.

Detailed Breakdown by Incident Type

INCIDENT TYPE	# INCIDENTS	% of TOTAL
111 - Building fire	1	1.11%
140 - Natural vegetation fire, other	1	1.11%
320 - Emergency medical service, other	36	40%
322 - Motor vehicle accident with injuries	1	1.11%
324 - Motor vehicle accident with no injuries.	2	2.22%
411 - Gasoline or other flammable liquid spill	1	1.11%
412 - Gas leak (natural gas or LPG)	1	1.11%
462 - Aircraft standby	2	2.22%
500 - Service Call, other	1	1.11%
520 - Water problem, other	3	3.33%
550 - Public service assistance, other	1	1.11%
553 - Public service	1	1.11%
554 - Assist invalid	2	2.22%
571 - Cover assignment, standby, moveup	1	1.11%
611 - Dispatched & cancelled en route	14	15.56%
651 - Smoke scare, odor of smoke	6	6.67%
652 - Steam, vapor, fog or dust thought to be smoke	1	1.11%
700 - False alarm or false call, other	5	5.56%
733 - Smoke detector activation due to malfunction	1	1.11%
735 - Alarm system sounded due to malfunction	1	1.11%
743 - Smoke detector activation, no fire - unintentional	4	4.44%
745 - Alarm system activation, no fire - unintentional	3	3.33%
900 - Special type of incident, other	1	1.11%
TOTAL INCIDENTS:	90	100%

Only REVIEWED and/or LOCKED IMPORTED incidents are included. Summary results for a major incident type are not displayed if the count is zero.



11/06/20

Kentfield Fire Protection District
Warrant List

October 2020

Type	Date	Num	Name	Memo	Split	Amount	Balance
437 - Cash-Gen Ckg							
Check	10/06/2020	805303309	Alameda County Fire Department	R/O # 201093	2050 - Auto/Equipment Repair	-12,355.04	-12,355.04
Check	10/06/2020	805303310	American Funds Services	Group 69663-457 Plan Contribution (September 2020)	565 - Amer Frnds-Invest Def	-5,940.78	-18,295.82
Check	10/06/2020	805303311	American Messaging	A/C #W4-106070/Inv #W4106070UH OCTOBER 2020	2145 - Pager System	-12.41	-18,308.23
Check	10/06/2020	805303312	Brandon Tire Supply	Inv #1024579 & 1024896	2050 - Auto/Equipment Repair	-2,525.55	-20,833.78
Check	10/06/2020	805303313	Corbett's	(A/C #4675)	-SPLIT-	-25.36	-20,859.04
Check	10/06/2020	805303314	ECWS, Inc.	Inv #4119083	4041 - C/O - PPE	-619.50	-21,478.54
Check	10/06/2020	805303315	FASIS	(INV# FASIS-2021-0338) Workers' Compensation Contribution 2020-2021	-SPLIT-	-49,932.00	-71,410.54
Check	10/06/2020	805303316	Banner Life Insurance Company	180503266 McKnight	1515 - Health Insurance	-46.02	-71,456.56
Check	10/06/2020	805303317	Banner Life Insurance Company	180503285 Garcia	1515 - Health Insurance	-52.52	-71,509.08
Check	10/06/2020	805303318	Life Assist	a/c #94904FD / Inv #1039456	2210 - S/S-Medical	-209.46	-71,718.54
Check	10/06/2020	805303319	Kentfield Asstn. Firefighters	Purchase Memorandum #8629- Seasonal FF Uniform Benefit - Matthew Houser	2005 - Administrative Expense	-55.09	-71,773.63
Check	10/06/2020	805303320	Marin Municipal Water Dist.	(A/C 175859 & 174720)	-SPLIT-	-609.73	-72,383.36
Check	10/06/2020	805303321	Marin Sanitary Service	Inv # 2359914 SEPTEMBER 2020 Service	2125 - Garbage	-730.21	-73,113.57
Check	10/06/2020	805303322	Neve, Mitch	Reimbursement PO 8637 Reimbursement for DOT Physical Re-Certification	2220 - S/S-Station	-115.50	-73,229.07
Check	10/06/2020	805303323	Pacific Gas & Electric	Act 1176933549-5 -J9/22/2020	2130 - Gas & Electric	-1,021.05	-74,250.12
Check	10/06/2020	805303324	TargetSolutions Learning LLC	Inv # 13130	2305 - Training	-1,440.00	-75,690.12
Check	10/06/2020	805303325	ThyssenKrupp Elevator Corp.	Cust #144933 / Inv #3005541974	2305 - Building Repair	-128.39	-75,818.51
Check	10/06/2020	805303326	Verizon Wireless	a/c #342098888-0001 / Inv #9863452968	2005 - Telephone	-165.39	-75,983.90
Check	10/06/2020	805303327	Vision Wirelss	REF# 002865 - LG Rock Chip Repair on Unit # P-17	1515 - Health Insurance	-792.92	-76,776.82
Check	10/06/2020	805303328	Darryl Stellway	A/C #0507976165	2050 - Auto/Equipment Repair	-105.00	-76,881.82
Check	10/06/2020	805303329	Kentfield Fire District Payroll Account	(a/c #792113681) Inv #792113681	-SPLIT-	-173,441.24	-250,323.06
Check	10/06/2020	805303330	Aramark Uniform Services	Garcia - 3779	2050 - Auto/Equipment Repair	-71.11	-250,394.17
Check	10/06/2020	805303331	Business Card	Glen - 8422	-SPLIT-	-282.61	-250,676.78
Check	10/06/2020	805303332	Business Card	Marty - 5375	2050 - Auto/Equipment Repair	-139.06	-250,815.84
Check	10/06/2020	805303333	Business Card	Pomi - 7901	-SPLIT-	-422.60	-251,238.44
Check	10/06/2020	805303334	Business Card	Viau- 7962	-SPLIT-	-536.71	-251,775.15
Check	10/06/2020	805303335	Business Card	Wilson- 3147	-SPLIT-	-1,358.05	-253,133.20
Check	10/06/2020	805303336	CMC Rescue, Inc.	PO Number RMA 3129	2005 - Administrative Expense	-15.20	-253,148.40
Check	10/06/2020	805303337	Kentfield Prof. FF #1775	Union Dues: 9/23/2020 - 10/20/2020	2205 - S/S-Fire Equipment	-140.83	-253,289.23
Check	10/06/2020	805303338	DNG Enterprises, Inc.	(a/c #3770) Inv #556965	610 - Union Dues	-1,447.84	-254,737.07
Check	10/06/2020	805303339	Comcast	a/c #8155.30.002 0097986	2050 - Auto/Equipment Repair	-149.22	-254,886.29
Check	10/06/2020	805303340	Banner Life Insurance Company	181730179 Bellramo	2200 - S/S-Computer	-109.87	-254,996.16
Check	10/06/2020	805303341	Life Assist	a/c #94904FD / Inv #1039497, Inv #1040231	1515 - Health Insurance	-54.70	-255,050.86
Check	10/06/2020	805303342	Jackson National Life Insurance Co.	Co #35, Grp #V(FB)10-Johnston - November 2020	2210 - S/S-Medical	-93.36	-255,144.22
Check	10/06/2020	805303343	Kentfield Fire District Payroll Account	A/C #0507976165	-SPLIT-	-154.16	-255,298.38
Check	10/06/2020	805303344	Marin Garden Solutions, Inc.	Inv #1532	-45,240.38	-300,538.76	-300,538.76
Check	10/06/2020	805303345	Marin IT, Inc.	Inv #2020-114566	2055 - Building Repair	-251.16	-300,789.92
Check	10/06/2020	805303346	MassMutual	QUOTE #2020-001328 v1	2200 - S/S-Computer	-511.50	-301,301.42
Check	10/06/2020	805303347	National Appliance Service	(APN)219405 - 11/20/20	2200 - S/S-Computer	-153.68	-301,455.10
Check	10/06/2020	805303348	NPPBA	Act # 4537464 (Inv #123428)	590 - Mass Mut-Invest Def	-70.43	-301,525.53
Check	10/06/2020	805303349	Office Depot	November 2020 Billing	2055 - Building Repair	-155.00	-301,680.53
Check	10/06/2020	805303350	SMS Controls, LLC	Acct# 6815661 844 8338	1515 - Health Insurance	-900.96	-302,581.49
Check	10/06/2020	805303351	Kentfield Fire District Payroll Account	Inv # 09-15-20-2 (1st, 2nd, 3rd Quarter 2020)	2215 - S/S-Office	-214.62	-302,796.11
Check	10/06/2020	805303352		A/C #0507976165	-SPLIT-	-90.00	-302,886.11
Check	10/06/2020	805303353			-447,478.77	-447,364.88	-447,364.88
Total 437 - Cash-Gen Ckg					-447,364.88		
439 - Cash-Payroll							
Check	10/09/2020	Debit	ADP	2005 - Administrative Expense	-2.70	-2.70	
Check	10/09/2020	Debit	ADP	2005 - Administrative Expense	-107.75	-110.45	
Check	10/09/2020	Debit	ADP	2005 - Administrative Expense	-272.55	-383.00	
Total 439 - Cash-Payroll					-383.00		
Liabilities							
565 - Amer Frnds-Invest Def	10/06/2020	805303310	American Funds Services	Group 69663-457 Plan Contribution (September 2020)	437 - Cash-Gen Ckg	5,940.78	5,940.78
Total 565 - Amer Frnds-Invest Def					5,940.78		5,940.78
590 - Mass Mut-Invest Def	10/20/2020	805303348	MassMutual	(APM-219405 -11/20/20)	437 - Cash-Gen Ckg	70.43	70.43
Total 590 - Mass Mut-Invest Def					70.43		70.43
610 - Union Dues	10/20/2020	805303338	Kentfield Prof. FF #1775	Union Dues: 9/23/2020 - 10/20/2020	437 - Cash-Gen Ckg	1,447.84	1,447.84
Total 610 - Union Dues					1,447.84		1,447.84
Total Liabilities					7,459.05		7,459.05
Expenses							
Salaries & Employee Benefits							
1040 - Personnel Serv-Suspense	10/06/2020	805303329	Kentfield Fire District Payroll Account	Payroll: 09/23/2020 - 10/06/2020	437 - Cash-Gen Ckg	148,094.78	148,094.78
1040 - Personnel Serv-Suspense	10/20/2020	805303353	Kentfield Fire District Payroll Account	Payroll: 10/07/20 - 10/20/20	437 - Cash-Gen Ckg	119,620.39	267,715.17
Total 1040 - Personnel Serv-Suspense					267,715.17		267,715.17
1515 - Health Insurance							

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Type	Date	Num	Name	Memo	Split	Amount	Balance
Check	10/06/2020	805303316	Banner Life Insurance Company	180503265 McKnight	437 - Cash-Gen Ckg	46.02	46.02
Check	10/06/2020	805303317	Banner Life Insurance Company	180503265 Garcia	437 - Cash-Gen Ckg	52.52	98.54
Check	10/06/2020	805303327	Vision Service Plan	Client ID #00106116-OCTOBER 2020	437 - Cash-Gen Ckg	792.92	891.46
Check	10/20/2020	805303341	Banner Life Insurance Company	181730179 Beltramo	437 - Cash-Gen Ckg	54.70	946.16
Check	10/20/2020	805303343	Jackson National Life Insurance Co.	Co #35, Grp #VTFB10-Johnston - November 2020	437 - Cash-Gen Ckg	154.16	1,100.32
Check	10/20/2020	805303344	Kentfield Fire District Payroll Account	PERS Active & Retired Health Premium 11/20	437 - Cash-Gen Ckg	42,290.78	43,391.10
Check	10/20/2020	805303344	Kentfield Fire District Payroll Account	Non-PERS Health Premium 11/20	437 - Cash-Gen Ckg	2,849.60	46,340.70
Check	10/20/2020	805303350	NPFBA	November 2020 Billing	437 - Cash-Gen Ckg	900.96	47,241.66
Total 1515 - Health Insurance							47,241.66
Check	10/06/2020	805303329	Kentfield Fire District Payroll Account	Safety (Classic / PEPRA) & Misc. EE/ER	437 - Cash-Gen Ckg	24,611.16	24,611.16
Check	10/20/2020	805303353	Kentfield Fire District Payroll Account	Safety (Classic / PEPRA) & Misc. EE/ER	437 - Cash-Gen Ckg	24,858.38	49,469.54
Total 1530 - Retire Employer							49,469.54
Total Salaries & Employee Benefits							364,426.37
Services & Supplies							
2005 - Administrative Expense							
Check	10/06/2020	805303319	Kentfield Assn. Firefighters	Purchase Memorandum #8629- Seasonal FF Uniform Benefit - Matthew Houser	437 - Cash-Gen Ckg	55.09	55.09
Check	10/06/2020	805303329	Kentfield Fire District Payroll Account	September ADP Fees	437 - Cash-Gen Ckg	383.00	438.09
Check	10/06/2020	805303329	Kentfield Fire District Payroll Account	August ADP Fees	437 - Cash-Gen Ckg	352.30	790.39
Check	10/09/2020	Debit	ADP		439 - Cash-Payroll	2.70	793.09
Check	10/09/2020	Debit	ADP		439 - Cash-Payroll	107.75	900.84
Check	10/09/2020	Debit	ADP		439 - Cash-Payroll	272.55	1,173.39
Check	10/20/2020	805303331	Business Card	Garcia - 3779	437 - Cash-Gen Ckg	186.99	1,360.38
Check	10/20/2020	805303334	Business Card	Pomil - 7901	437 - Cash-Gen Ckg	86.06	1,446.44
Check	10/20/2020	805303335	Business Card	09/05/20-10/04/20: Viaw- 7962	437 - Cash-Gen Ckg	915.94	2,362.38
Check	10/20/2020	805303336	Business Card	09/05/20-10/04/20: Wilson- 3147	437 - Cash-Gen Ckg	15.20	2,377.58
Total 2005 - Administrative Expense							2,377.58
2050 - Auto/Equipment Repair							
Check	10/06/2020	805303309	Alameda County Fire Department	R/O # 201093	437 - Cash-Gen Ckg	12,355.04	12,355.04
Check	10/06/2020	805303312	Brandon Tire Supply	Inv #1024579 & 1024896	437 - Cash-Gen Ckg	2,525.55	14,880.59
Check	10/06/2020	805303313	Corbett's	Invoice #687243	437 - Cash-Gen Ckg	3.97	14,884.56
Check	10/06/2020	805303328	Darryl Sellway	REF# 002865 - LG Rock Chip Repair on Unit # P-17	437 - Cash-Gen Ckg	105.00	14,989.56
Check	10/20/2020	805303350	Aramark Uniform Services	Inv #792113681	437 - Cash-Gen Ckg	71.11	15,060.67
Check	10/20/2020	805303331	Business Card	Garcia - 3779	437 - Cash-Gen Ckg	14.94	15,075.61
Check	10/20/2020	805303332	Business Card	09/05/20-10/04/20: Glenn - 8422	437 - Cash-Gen Ckg	139.06	15,214.67
Check	10/20/2020	805303339	DNG Enterprises, Inc.	Inv #556965	437 - Cash-Gen Ckg	149.22	15,363.89
Total 2050 - Auto/Equipment Repair							15,363.89
2055 - Building Repair							
Check	10/06/2020	805303325	ThyssenKrupp Elevator Corp.	Cust #144933 / Inv #3005541974	437 - Cash-Gen Ckg	128.39	128.39
Check	10/20/2020	805303345	Marin Garden Solutions, Inc.	Inv # 1532	437 - Cash-Gen Ckg	379.55	507.94
Check	10/20/2020	805303349	National Appliance Service	Acct # 4537464 (Inv #123428)	437 - Cash-Gen Ckg	534.00	1,041.94
Check	10/20/2020	805303352	SMS Controls, LLC	Inv # 09-15-20-2 (1st, 2nd, 3rd Quarter 2020) Cellular Airtime for Wireless Siren Control	437 - Cash-Gen Ckg	90.00	1,131.94
Total 2055 - Building Repair							1,131.94
2080 - Wrks Comp Ins							
Check	10/06/2020	805303315	FASIS	(INV# FASIS-2021-0338) Workers' Compensation Contribution 2020-2021	437 - Cash-Gen Ckg	624.55	624.55
Total 2080 - Wrks Comp Ins							624.55
2110 - Domestic Water							
Check	10/06/2020	805303320	Marin Municipal Water Dist.	(A/C 175859)	437 - Cash-Gen Ckg	429.88	429.88
Check	10/06/2020	805303320	Marin Municipal Water Dist.	(A/C 174720)	437 - Cash-Gen Ckg	609.73	1,039.61
Total 2110 - Domestic Water							1,039.61
2125 - Garbage							
Check	10/06/2020	805303321	Marin Sanitary Service	Inv # 2359914 SEPTEMBER 2020 Service	437 - Cash-Gen Ckg	609.73	609.73
Total 2125 - Garbage							609.73
2130 - Gas & Electric							
Check	10/06/2020	805303323	Pacific Gas & Electric	Acct 1176933549-5 -09/22/2020	437 - Cash-Gen Ckg	730.21	730.21
Total 2130 - Gas & Electric							730.21
2135 - Gas & Oil							
Check	10/20/2020	805303333	Business Card	09/05/20-10/04/20: Mary - 5375	437 - Cash-Gen Ckg	1,021.05	1,021.05
Check	10/20/2020	805303335	Business Card	Viaw- 7962	437 - Cash-Gen Ckg	1,021.05	2,042.10
Total 2135 - Gas & Oil							2,042.10
2145 - Pager System							
Check	10/06/2020	805303311	American Messaging	A/C #W4-106070/Inv #W4106070UH OCTOBER 2020	437 - Cash-Gen Ckg	12.41	12.41
Total 2145 - Pager System							12.41
2150 - Prevention							
Check	10/06/2020	805303313	Corbett's	Invoice #686860	437 - Cash-Gen Ckg	21.29	21.29

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Type	Date	Nm	Name	Memo	Split	Amount	Balance
Total 2150 - Prevention							
2200 - S/S-Computer	10/20/2020	805303340	Comcast	a/c # 8155 30 002 0097986	437 - Cash-Gen Ckg	21.29	21.29
Check	10/20/2020	805303346	Marrn IT, Inc.	Inv #2020-114566	437 - Cash-Gen Ckg	109.87	109.87
Check	10/20/2020	805303347	Marrn IT, Inc.	QUOTE #2020-001328 v1	437 - Cash-Gen Ckg	621.37	621.37
						511.50	511.50
						153.68	775.05
						775.05	775.05
Total 2200 - S/S-Computer							
2205 - S/S-Fire Equipment	10/20/2020	805303331	Business Card	09/05/20-10/04/20: Garcia - 3779	437 - Cash-Gen Ckg	15.21	15.21
Check	10/20/2020	805303333	Business Card	Marty - 5375	437 - Cash-Gen Ckg	53.20	68.41
Check	10/20/2020	805303337	CMC Rescue, Inc.	PO Number RMA 3129	437 - Cash-Gen Ckg	140.83	209.24
						209.24	209.24
Total 2205 - S/S-Fire Equipment							
2210 - S/S-Medical	10/06/2020	805303318	Life Assist	a/c #94904FD / Inv #1039456	437 - Cash-Gen Ckg	209.46	209.46
Check	10/20/2020	805303342	Life Assist	a/c #94904FD / Inv #1039497, Inv #1040231	437 - Cash-Gen Ckg	93.36	302.82
						302.82	302.82
Total 2210 - S/S-Medical							
2215 - S/S-Office	10/20/2020	805303351	Office Depot	Acct# 6011 5661 8341 8338	437 - Cash-Gen Ckg	214.62	214.62
Check						214.62	214.62
Total 2215 - S/S-Office							
2220 - S/S-Station	10/06/2020	805303322	Neve, Mitch	Reimbursement PO 8637 Reimbursement for DOT Physical Re-Certification	437 - Cash-Gen Ckg	115.50	115.50
Check	10/20/2020	805303331	Business Card	Garcia - 3779	437 - Cash-Gen Ckg	25.37	140.87
Check	10/20/2020	805303333	Business Card	Marty - 5375	437 - Cash-Gen Ckg	174.90	315.77
						315.77	315.77
Total 2220 - S/S-Station							
2300 - Telephone	10/06/2020	805303326	Verizon Wireless	a/c #342098888-0001 / Inv #9863452968	437 - Cash-Gen Ckg	165.39	165.39
Check	10/20/2020	805303334	Business Card	09/05/20-10/04/20: Pornl - 7901	437 - Cash-Gen Ckg	450.65	616.04
						616.04	616.04
Total 2300 - Telephone							
2305 - Training	10/06/2020	805303324	TargetSolutions Learning LLC	Inv # 13130, Premier Membership Platform	437 - Cash-Gen Ckg	1,440.00	1,440.00
Check						1,440.00	1,440.00
Total 2305 - Training							
2315 - Wellness Fitness	10/20/2020	805303331	Business Card	Garcia - 3779	437 - Cash-Gen Ckg	40.10	40.10
Check						40.10	40.10
Total 2315 - Wellness Fitness						75,175.40	75,175.40
Total Services & Supplies							
Capital Outlay							
4005 - MERA Radios & Equipment	10/20/2020	805303333	Business Card	Marty - 5375	437 - Cash-Gen Ckg	67.56	67.56
Check						67.56	67.56
Total 4005 - MERA Radios & Equipment						619.50	619.50
4041 - C/O - PPE	10/06/2020	805303314	ECMS, Inc.	Inv #419083	437 - Cash-Gen Ckg	619.50	619.50
Check						687.06	687.06
						440,288.83	440,288.83
Total 4041 - C/O - PPE						0.00	0.00
Total Capital Outlay							
Total Expenses							
TOTAL							