

BOARD OF DIRECTORS



Regular Meeting Agenda
December 8, 2021
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 November 10, 2021 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
 - A. Presentation of Independent Audit of Kentfield Fire District's Financial Statements for FY ended June 30, 2021 and Memorandum of Internal Controls and Required Communications – Ms. Katherine Yuen/Maze & Associates
8. UNFINISHED BUSINESS
9. NEW BUSINESS
 - A. Independent Audit of District's Financial Statements for FY ended June 30, 2021 – Chief Pomi/Accountant Hom
Board Action/Public Comment/Motion/BOD Roll Call Vote
 - B. Memorandum of Internal Controls and Required Communications – Chief Pomi/Accountant Hom
Board Action/Public Comment/Motion/BOD Roll Call Vote
10. CHIEF'S REPORT – Receive and File
11. DIRECTOR MATTERS

Directors may report on their activities and meetings
12. CORRESPONDENCE: MERA-Next Generation Project, Blood Drive, Thank You letters
13. REPORTS
 - A. Overtime, Incident – November 2021
14. APPROVAL OF MONTHLY EXPENSES

Approval of November warrant 805303994 to and including 805304067 for \$708,067.87
Board Action/Public Comment/Motion/BOD Roll Call Vote

CONFIRM NEXT MEETING DATE: January 12, 2022
15. MOMENT OF SILENCE
16. ADJOURNMENT

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

MEETING TYPE: Regular – Virtual Meeting via Teleconference

DATE: Wednesday, November 10, 2021

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

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

VOTE TO CONTINUE VIRTUAL MEETINGS AB 361 – Chief Pomi presented and explained an additional resolution to review that would allow the District to continue to have the opportunity to meet remotely. Kentfield Fire District uses the Zoom platform to electronically host meetings. The Brown Act states that the Resolution needs to be discussed and approved every 30 days in order to meet remotely. Chief Pomi recommended the Board approve Resolution 9-2021.

M/S Murray/Evergettis to approve **Resolution 9-2021**, a resolution of the Board of Directors of the Kentfield Fire Protection District proclaiming a local emergency, ratifying the proclamation of a State of Emergency by Executive Order N-08-21, dated June 11, 2021, and authorizing remote teleconference meetings of the legislative bodies of the Kentfield Fire Protection District for the period November 10, 2021 – December 8, 2021, pursuant to Brown Act provisions.

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
Motion passes

APPROVAL OF PRIOR MONTH'S MINUTES: M/S Evergettis/Corbet to approve the minutes of October 13, 2021. Roll Call Vote: Corbet-Aye; Evergettis-Aye; Gerbsman-Aye; Murray-Abstain; Naso-Aye;
Ayes: 4 Noes: 0 Abstain: 1
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:

- a. **Crown Road 200/300 Roadside Fuel Reduction Project 2021** – Chief Pomi invited Deputy Fire Marshal Pasero to report on the Crown Road Fuel project which was provided in this month's Board packet. Deputy Fire Marshal Pasero announced this was the sixth project completed during the 2021 fuel reduction project season. The project area was roughly a mile long and included the 200 and 300 blocks of Crown Road. The project focused on providing 30 feet of vegetation thinning and clearance of understory and ladder fuels from the road edge to enhance access and egress on these roads. This project will conclude the fuel reduction projects for the KFD this season. This year's fuel reduction projects were very valuable to the Greenbrae and Kent Woodland neighborhoods. For most of the projects, Kentfield Fire District utilized a private company, Forster and Kroeger Landscape Maintenance, to complete the work. Forster and Kroeger Landscape Maintenance completed an extensive training program hosted by the MWPA that trained companies to identify and protect important environmental components while removing vegetation. Through the MWPA process, KFD has been able to identify priority projects for use of our MWPA local mitigation funds with a focus on reducing roadside fuels. On this project in particular, it was seven days of ten people removing nearly 800 yards of fuels.

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

They stacked it, chipped it, and sent it out to recycling facilities. DFM Pasero feels this company is very efficient and is looking forward to working with them again next season.

UNFINISHED BUSINESS:

- a. ***Independent Audit of District's Financial Statements for FY Ended June 30, 2021*** – Chief Pomi provided the Board with a quick update on the District's annual audit. He stated the auditors, Maze & Associates, was in the process of completing the final version of the audit and will be presenting at the December Board meeting via zoom. Chief Pomi asked that should the Board have anything in particular they would like to discuss regarding the District's audit, to let him know. He would ask Maze & Associates to prepare and/or adjust their presentation; otherwise, the presentation will include their annual overview and general discussion at next month's meeting. The Board agreed that Maze & Associates does a phenomenal job every year and to keep the presentation as they have presented in the past.

NEW BUSINESS:

- a. ***F/Y 2021/22 Budget Line Item Adjustments*** – Chief Pomi evaluated the District's budget, which was approved last July. Since this year has been a very active out of county wildland fire season, he requested the Board consider and approve two offsetting line item adjustments to the current budget: increase both State Fire Revenue Reimbursement (category # 9950) and Overtime Expense (category #1030) by \$360k. If approved, the State Fire Revenue category would increase from \$220k to \$580k, and the Overtime Expense category would increase from about \$436k to \$796k.

M/S Murray/Gerbsman to approve F/Y 2021/22 Budget Line Item Adjustments

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
Motion passes

- b. ***Election of 2022 Board of Director Officers*** – Chief Pomi stated that if the Board wanted to continue the traditional rotation of positions, tonight would be a good time to do the election. The Board manual states that officers shall serve a one-year term. Chief Pomi requested nominations and votes for each of the positions. Following the traditional approach, the officer slate for 2022 would be: Director Naso as the Board Chairman; Director Evergettis as the Board Vice-Chairman; and Director Corbet as Board Secretary.

M/S Evergettis/Murray to approve and accept Election of 2022 Board of Director Officers

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
Motion passes

CHIEF'S REPORT:

- a. ***Operations/Significant Events*** – From wildland fires to an atmospheric river event, Marin County has been very busy this past month. The rain gauge on top of our fire station read a little over 12.24 inches of rain in a 24-hour period on October 24, 2021 and about 20 inches total for that week. Some statistics for the day of October 24th, as Marin County Fire Agencies responded to over 650 calls, which included 3 different structure fires, 3 water rescues, 20 vehicle accidents, 163 trees down, 83 wire down calls, and 185 public assists for flooding. Fire Engineer Bridges was deployed with Marin's Urban Search and Rescue Team to Santa Cruz for potential mudslides. An Alert Marin notification was pushed out Sunday

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

afternoon around 2:30pm, reaching 18k residents in the area. It was an advisory for the rain forecast and a recommendation to move personal belongings to higher ground, including vehicles. Our staff did an excellent job and worked tirelessly that day to help where needed.

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

Director Evergettis – Reported on the MWPA stating Deputy Fire Marshal Pasero provided a great presentation on how some of the MWPA monies are being spent. MWPA monies are allocated with 60% to large core projects, of which environmental review is required in every project. 20% to Defensible Space Evacuation and Mitigation and the other 20% to Defensible Space and Local Wildfire Mitigation. The MWPA Board packet size was 244 pages this past month, which is incredible. Surprisingly, 140 pages of the Board packet was environmental review. The agency is doing a great job, they are spending the money wisely, and we are all seeing the benefit of the organization.

CORRESPONDENCE: Were reviewed.

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

APPROVAL OF WARRANTS:

M/S Evergettis/Gerbsman to approve October warrant 805303967 to and including 805303993 for \$187,138.87

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
Motion Passes

NEXT MEETING: The next regular meeting will be held on December 8, 2021.

ADDITIONAL ACTIONS: Director Gerbsman asked for a moment of silence in remembrance of Veterans Day. He thanked the firefighters for all they do and wished for everyone to stay healthy and safe.

ADJOURNMENT: M/S Gerbsman/Evergettis to adjourn this meeting at 7:17 p.m. All ayes.

Respectfully submitted,

Jena Wilson
Recording Secretary



Basic Financial Statements
Fiscal Year Ended June 30, 2021

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**KENTFIELD FIRE PROTECTION DISTRICT
BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2021**

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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, 2021 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, 2021, 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 28, 2021 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 the effectiveness of the District's 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.



Pleasant Hill, California
November 28, 2021

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, 2021. Please read it along with the District's financial statements, which begin on page 7.

FINANCIAL HIGHLIGHTS

The District's net position increased by \$1,442 thousands during 2021. District-wide revenues increased by \$449 thousands and total expenses increased by \$458 thousands.

Included in the required supplemental information section is a budgetary comparison schedule. As indicated in the budgetary comparison schedule on page 39, our revenues were higher than budgeted amounts by \$648 thousands and operating expenditures were less than budgeted amounts by \$754 thousands.

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:

	2021	2020	Increase (decrease)
Current assets	\$ 9,322	\$ 7,564	\$ 1,758
Noncurrent assets	5,124	5,385	(261)
Total assets	14,446	12,949	1,497
Deferred outflows	2,751	2,730	21
Current liabilities	630	645	(15)
Noncurrent liabilities	9,079	8,791	288
Total liabilities	9,709	9,436	273
Deferred inflows	1,149	1,346	(197)
Net position:			
Net investment in capital assets	4,388	4,366	22
Restricted	209	-	209
Unrestricted	1,741	530	1,211
Total net position	\$ 6,338	\$ 4,896	\$ 1,442

The increase in current assets is primarily a result of normal changes in working capital. The increase in liabilities were primarily due to increases in pension liabilities offset by decreases in OPEB liabilities. The decrease to deferred inflows were primarily due to the decreases in OPEB and pension liabilities. Restricted net position was due to restricted pension investments and Measure C special revenue.

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

	2021	2020	Increase (decrease)
General revenues			
Property taxes	\$ 6,402	\$ 5,892	\$ 510
Use of money and property	208	269	(61)
Total general revenues	6,610	6,161	449
Program revenues			
Charges for services	1,145	445	700
Total program revenues	1,145	445	700
Total revenues	\$ 7,755	\$ 6,606	\$ 1,149

Property tax revenue increased due to higher assessed valuations. Charges for services increased by approximately \$700,000 primarily due to an increase in the OES reimbursements for out of county incidents.

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

	2021	2020	Increase (decrease)
Personnel	\$ 5,445	\$ 4,906	\$ 539
Material and services	552	621	(69)
Depreciation	284	287	(3)
Interest	32	41	(9)
Total expenses	6,313	5,855	458
Less: Program revenues	1,145	445	700
Net expenses	5,168	5,410	(242)
General revenues	6,610	6,161	449
Change in net position	1,442	751	691
Beginning net position	4,896	4,145	751
Ending net position	<u>\$ 6,338</u>	<u>\$ 4,896</u>	<u>\$ 1,442</u>

The increase in personnel costs were primarily due to the increase costs associated with the increase in OES reimbursements for out of county incidents.

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 \$1,770 thousands. 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.

Kentfield Fire Protection District is funded primarily through property tax revenues and since the real estate market has remained surprisingly strong and resilient, we have not experienced immediate financial impacts from the COVID 19 pandemic. The District is projecting a slight revenue growth in 2021 through 2022. 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. The strong demand for housing can be attributed to high rental costs, low interest rates, and a tight housing supply. Whether this trend will continue, remains to be seen and depends on the recovery of jobs and businesses lost during the pandemic, housing supply, and interest rates.

The economic condition of the District as it appears on the balance sheet reflects financial stability and the potential for organizational growth. Given the difficulty in predicting how all of these factors will unfold over the next few years, the District believes the best course of action is to continue its policy of fiscal responsibility by closely monitoring and reviewing all areas where we can reduce costs and/or increase revenues. We will continue to maintain appropriate financial reserves in accordance with our commitment to pay down our unfunded retirement liabilities while providing for facilities and infrastructure needs, apparatus replacement, and equipment needs to ensure our crews have the tools they need to maintain a high level of service to our community.

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, 2021

ASSETS

Current assets:	
Cash and cash equivalents (Note 2)	\$9,074,924
Restricted cash and investments	95,087
Property taxes receivable	85,149
Accounts receivable	67,112
Total current assets	<u>9,322,272</u>
Noncurrent assets:	
Land and artwork (Note 3)	35,010
Depreciable capital assets, net (Note 3)	5,088,737
Total noncurrent assets	<u>5,123,747</u>
Total assets	<u>14,446,019</u>

DEFERRED OUTFLOWS OF RESOURCES

Related to pension (Note 7)	1,974,025
Related to OPEB (Note 8)	776,491
Total deferred outflows of resources	<u>2,750,516</u>

LIABILITIES

Current liabilities:	
Accounts payable	11,813
Accrued payroll	141,184
Compensated absences payable (Note 4)	189,852
Capital lease obligations (Note 4)	286,866
Total current liabilities	<u>629,715</u>
Noncurrent liabilities:	
Compensated absences payable (Note 4)	416,930
Capital lease obligations (Note 4)	448,845
Net pension liability (Note 7)	7,283,568
Net OPEB liability (Note 8)	929,936
Total non-current liabilities	<u>9,079,279</u>
Total liabilities	<u>9,708,994</u>

DEFERRED INFLOWS OF RESOURCES

Related to pension (Note 7)	498,096
Related to OPEB (Note 8)	651,359
Total deferred inflows of resources	<u>1,149,455</u>

NET POSITION

Net Investment in capital assets	4,388,036
Restricted	208,585
Unrestricted	1,741,465
Total net position	<u><u>\$6,338,086</u></u>

See accompanying notes to financial statements

**KENTFIELD FIRE PROTECTION DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2021**

EXPENSES

Public Safety:	
Salaries and benefits	\$5,444,770
Material and services	551,977
Depreciation (Note 3)	284,039
Interest on debt	<u>32,107</u>
Total expenses	<u>6,312,893</u>

PROGRAM REVENUES

Charges for services	<u>1,144,477</u>
Total program revenues	<u>1,144,477</u>
Net program expense	<u>5,168,416</u>

GENERAL REVENUES

Property taxes	6,402,436
Use of money and property	207,984
Miscellaneous	<u>39</u>
Total general revenues	<u>6,610,459</u>
Change in net position	1,442,043

NET POSITION

Beginning of year	<u>4,896,043</u>
End of year	<u><u>\$6,338,086</u></u>

See accompanying notes to financial statements

**KENTFIELD FIRE PROTECTION DISTRICT
BALANCE SHEET
GENERAL FUND
AS OF JUNE 30, 2021**

ASSETS

Cash and cash equivalents (Note 2)	\$9,074,924
Restricted cash and investments (Note 2)	95,087
Property taxes receivable	85,149
Accounts receivable	<u>67,112</u>
Total assets	<u><u>\$9,322,272</u></u>

LIABILITIES

Accounts payable	\$11,813
Accrued payroll	<u>141,184</u>
Total liabilities	<u>152,997</u>

DEFERRED INFLOWS OF RESOURCES

Unavailable revenue - property taxes	<u>85,149</u>
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FUND BALANCE

Restricted (Note 1)	208,585
Assigned (Note 5)	6,165,203
Unassigned	<u>2,710,338</u>
Total fund balance	<u>9,084,126</u>
Total liabilities, deferred inflows of resources, and fund balance	<u><u>\$9,322,272</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, 2021**

Total governmental fund balance	\$9,084,126
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	85,149
Capital assets used in governmental activities are not financial resources and therefore are not reported in fund balance sheet	5,123,747
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	(7,283,568)
Deferred outflows related to pension	1,974,025
Deferred inflows related to pension	(498,096)
Deferred outflows related to OPEB	776,491
Deferred inflows related to OPEB	(651,359)
Net OPEB liability	(929,936)
Capital lease obligations	(735,711)
Compensated absences	(606,782)
Net position of government activities	<u><u>\$6,338,086</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, 2021

REVENUES:

Property taxes	\$6,402,767
Intergovernmental	962,505
Use of money and property	207,984
Charges for services	181,972
Miscellaneous	<u>39</u>
Total revenues	<u>7,755,267</u>

EXPENDITURES:

Current:	
Public Safety:	
Salaries and benefits	5,094,779
Material and services	526,278
Capital outlay	48,192
Debt Service:	
Principal	283,923
Interest	<u>32,107</u>
Total expenditures	<u>5,985,279</u>

NET CHANGE IN FUND BALANCE	1,769,988
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FUND BALANCE

Beginning of year	<u>7,314,138</u>
End of year	<u><u>\$9,084,126</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, 2021**

Net change in fund balance	\$1,769,988
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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	22,493
Depreciation expense	(284,039)

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	(331)
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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	283,923
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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	(562,509)
Net OPEB liability, and related deferred inflows and outflows of resources	279,764
Accrued compensated absences	(67,246)

Change in net position	<u><u>\$1,442,043</u></u>
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See accompanying notes to basic financial statements

**KENTFIELD FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2021**

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, 2021**

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, 2021**

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, 2021

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, 2021

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. At June 30, 2021, \$113,497 of fund balance was restricted to be used for purposes as established by the Marin Wildfire Prevention Authority (MWPA) and \$95,808 was restricted to be used for prefunding the District's contributions to retirement plan.

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, 2021**

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 2020-21:

In January 2017, GASB issued GASB Statement No. 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. The requirements of the statement are effective for reporting periods beginning after December 15, 2019. GASB Statement No. 84 did not have an effect on the District's fiscal year 2020-21 financial statements.

In August 2018, GASB issued GASB Statement No. 90, Majority Equity Interests. The objectives of this Statement are to improve the consistency 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. The requirements of the statement are effective for reporting periods beginning after December 15, 2019. GASB Statement No. 90 did not have an effect on the District's fiscal year 2020-21 financial statements.

In June 2020, GASB issued GASB Statement No. 97, Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans – an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32. 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. The requirements in paragraph 4 of this Statement as it applies to defined contribution pension plans, defined contribution OPEB plans, and other employee benefit plans and paragraph 5 of this Statement are effective immediately. There was no significant impact from paragraph 4 and 5 on the District's financial statements in fiscal year 2020-21. Paragraphs 6 through 9 of this Statement are effective for reporting periods beginning after June 15, 2021. The District is in the process of determining the impact GASB Statement No. 97, paragraph 6 through 9, will have on its financial statements.

KENTFIELD FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2021

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:

County of Marin pooled investments	\$8,356,564
Cash in banks	718,160
Petty cash	<u>200</u>
Total	<u><u>\$9,074,924</u></u>

The District is a participant of the California Employers' Pension Prefunding Trust (CEPPT) Fund. This trust was established to allow participants to prefund employer contributions to defined benefit pension systems for eligible California public agencies. At June 30, 2021, the District's investments in the CEPPT Strategy 2 Fund amounted to \$95,087

INTEREST RATE RISK

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Normally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates.

KENTFIELD FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2021

NOTE 2 – CASH AND CASH EQUIVALENTS (Continued)

Information about the sensitivity of the fair values of the District's investments (including investments held by trust) to market interest rate fluctuations is as follows:

<u>Investment Type</u>	<u>12 Months or Less</u>	<u>Total</u>
County of Marin pooled investments	\$8,356,564	\$8,356,564
CEPPT Strategy 2 Fund	<u>95,087</u>	<u>95,087</u>
 Total Investments	 <u><u>\$8,451,651</u></u>	 8,451,651
 Cash in banks		718,160
Petty cash		<u>200</u>
 Total Cash and Investments		 <u><u>\$9,170,011</u></u>

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 543 days, or 1.5 years. At June 30, 2021, the County's investment pool had a weighted average maturity of 218 days.

CREDIT RISK

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization.

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."

At June 30, 2021 the CEPPT Strategy 2 Fund was not rated.

KENTFIELD FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2021

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, 2021.

Marin County Investment Pool	Percent of portfolio
Federal agency - coupon	25%
Federal agency - discount	73%
Money market funds	2%
	<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. The County Treasurer's Pool 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.

The CEPPT Strategy 2 Fund is classified in Level 2. The CEPPT Strategy 2 Fund is valued based on the market value of the underlying securities.

KENTFIELD FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2021

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, 2021 was \$37 billion. LAIF is a part of the California Pooled Money Investment Act (PMIA), which at June 30, 2021 had a portfolio balance of \$193.3 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 291 days as of June 30, 2021.

NOTE 3 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2021, was as follows:

	Balance June 30, 2020	Additions	Dispositions	Balance June 30, 2021
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	947,663	\$22,493	(\$127,529)	842,627
Total capital assets being depreciated	8,729,609	22,493	(127,529)	8,624,573
Less accumulated depreciation for:				
Buildings and building improvements	1,779,751	148,273		1,928,024
Fire apparatus	799,850	78,489		878,339
Vehicles	90,647	11,675		102,322
Equipment and furniture	709,078	45,602	(127,529)	627,151
Total accumulated depreciation	3,379,326	284,039	(127,529)	3,535,836
Total depreciable assets	\$5,350,283	(\$261,546)		\$5,088,737

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, 2021**

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, 2020	\$539,536
Increases during the year	257,098
Decreases during the year	<u>(189,852)</u>
Balance as of June 30, 2021	606,782
Less amount due within 1 year	<u>189,852</u>
Amount due after 1 year	<u><u>\$416,930</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, 2020	\$1,013,066	\$6,568	\$1,019,634
Decreases during the year	<u>(277,355)</u>	<u>(6,568)</u>	<u>(283,923)</u>
Balance as of June 30, 2021	<u><u>\$735,711</u></u>	<u><u></u></u>	<u><u>\$735,711</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 were 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 District made the final least repayment in fiscal year 2020-21.

KENTFIELD FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2021

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:

	<u>Fire Station Modernization</u>	<u>Solar Equipment</u>
Date of lease	June 30, 2014	December 1, 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

Future debt service are as follows:

	<u>Direct Borrowings</u>
<u>Year ending June 30</u>	<u>Fire Station Modernization</u>
2022	\$309,461
2023	309,461
2024	154,731
Total payments	773,653
Less: Interest	37,942
Principal	735,711
Less: Amount due within one year	(286,866)
Amount due after one year	<u>\$448,845</u>

**KENTFIELD FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2021**

NOTE 5 – FUND BALANCE

The following are assigned fund balances:

Assigned for:	
Apparatus replacement	\$1,525,572
Building replacement	747,899
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	750,000
General insurance deductible	20,000
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>\$6,165,203</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, 2021**

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, 2021, 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	8.000%	6.750%
Required employer contribution rates	N/A	11.743%	7.732%

	<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	9.000%	13.750%
Required employer contribution rates	23.558%	13.884%

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, 2021

NOTE 7 – PENSION PLAN (Continued)

For the year ended June 30, 2021, the contributions to the Plan were as follows:

	<u>Miscellaneous</u>	<u>Safety</u>	<u>Total</u>
Contributions - employer	\$31,769	\$835,951	\$867,720

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

As of June 30, 2021, 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	\$212,552
Safety	7,071,016
Total	<u>\$7,283,568</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, 2020, 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, 2019 rolled forward to June 30, 2020 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, 2019 and 2020 was as follows:

	<u>Miscellaneous</u>	<u>Safety</u>
Proportion - June 30, 2019	0.00530%	0.10142%
Proportion - June 30, 2020	0.00531%	0.11327%
Change - Increase (Decrease)	<u>0.00001%</u>	<u>0.01185%</u>

KENTFIELD FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2021

NOTE 7 – PENSION PLAN (Continued)

For the year ended June 30, 2021, the District recognized a pension expense of \$562,510 for the Plan on the Statement of Activities. At June 30, 2021, 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	\$867,720	
Differences between actual and expected experience	559,274	
Changes in assumptions		(\$25,070)
Change in employer's proportion and differences between the employer's contributions and the employer's proportionate share of contributions	387,034	(473,026)
Net differences between projected and actual earnings on plan investments	159,997	
Total	<u>\$1,974,025</u>	<u>(\$498,096)</u>

The \$867,720 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 2021-22. 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
2022	\$147,750
2023	216,306
2024	164,121
2025	80,032
Total	<u>\$608,209</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	\$303,446	\$10,935,009
Current Discount Rate	7.15%	7.15%
Net Pension Liability	\$212,552	\$7,071,016
1% Increase	8.15%	8.15%
Net Pension Liability	\$137,449	\$3,900,244

**KENTFIELD FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2021**

NOTE 7 – PENSION PLAN (Continued)

Actuarial Assumptions – For the measurement period ended June 30, 2020, the total pension liability was determined by rolling forward the June 30, 2019 total pension liability. The June 30, 2020 total pension liability was based on the following actuarial methods and assumptions.

Valuation Date	June 30, 2019
Measurement Date	June 30, 2020
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 Increase	Contract COLA up to 2.50% until Purchasing Power 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.

The underlying mortality assumptions and all other actuarial assumptions used in the June 30, 2019 valuation were based on the results of a December 2017 actuarial experience study for the periods 1997 to 2015. Further details of the Experience Study can be found on the CalPERS website.

Discount Rate – The discount rate used to measure the total pension liability for the Plan was 7.15%. The projection of cash flows used to determine the discount rate for the 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, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. 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.

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.

**KENTFIELD FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2021**

NOTE 7 – PENSION PLAN (Continued)

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 and forecasted information for 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.

The table below reflects the expected real rates of return by asset class.

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 Comprehensive Annual Financial Report, 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.

In May 2020, the District entered into an agreement with the California Public Employees' Retirement System (CalPERS) in order for the District to participate in the California Employers' Pension Prefunding Trust (CEPPT). Through contributions to the CEPPT, the District sets aside moneys to meet its 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, 2021**

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 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, 2021, the District's contributions to the Plan were \$524,377.

Employees Covered by Benefit Terms – Membership in the plan consisted of the following at the measurement date of June 30, 2021:

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

**KENTFIELD FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2021**

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

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, 2020
Actuarial Cost Method	Entry Age Normal Cost
Amortization Method	Level percent of pay
Actuarial Assumptions:	
Asset Valuation Method	Market value of assets
Discount Rate	6.45%
Salary Increase	3.00%
General Inflation Rate	2.75%
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.

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.

KENTFIELD FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2021

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

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 6/30/2019	\$4,145,958	\$2,976,116	\$1,169,842
Changes Recognized for the Measurement Period:			
Service cost	235,284		235,284
Interest on the total OPEB liability	279,934		279,934
Changes of benefit terms			
Differences between expected and actual experience			
Plan Experience			
Administrative Expenses		(1,544)	1,544
Other Expenses			
Changes of assumptions			
Contributions from the employer		573,868	(573,868)
Benefit payments	(214,868)	(214,868)	
Net Expected Investment Income		182,800	(182,800)
Net changes	300,350	540,256	(239,906)
Balance at 6/30/2020 (Measurement Date)	\$4,446,308	\$3,516,372	\$929,936

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%)
\$1,540,900	\$929,936	\$428,065

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
\$380,130	\$929,936	\$1,611,430

KENTFIELD FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2021

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

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

For the year ended June 30, 2021, the District recognized OPEB expense of \$244,613. At June 30, 2021, 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	\$524,377	
Differences between actual and expected experience		(\$651,359)
Net difference between projected and actual earnings on investments	10,589	
Changes of assumptions	241,525	
Total	<u>\$776,491</u>	<u>(\$651,359)</u>

\$524,377 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, 2022. 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
2022	(\$65,506)
2023	(64,207)
2024	(61,454)
2025	(64,530)
2026	(80,197)
Thereafter	(63,351)
Total	<u>(\$399,245)</u>

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, 2021**

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:

<u>Coverage</u>	<u>Limit</u>	<u>Deductible</u>
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	5,000
Garagekeepers Legal Liability	500,000	250-500
Umbrella Liability	10,000,000	5,000
Crime	2,000,000	1,000

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, 2021**

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 were due to the Authority. Including interest and principal, the District's total obligation over 20 years was 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	\$6,571,555
Annual subject appropriations	<u>6,571,555</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.

REQUIRED SUPPLEMENTARY INFORMATION

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REQUIRED SUPPLEMENTARY INFORMATION

KENTFIELD FIRE PROTECTION DISTRICT BUDGETARY COMPARISON SCHEDULE - GENERAL FUND FOR THE YEAR ENDED JUNE 30, 2021

	Original Budget	Final Budget	Actual	Variance Over (Under)
REVENUES				
Property taxes	\$6,044,897	\$6,044,897	\$6,402,767	\$357,870
Intergovernmental revenue	241,500	791,500	962,505	171,005
Use of money and property	166,083	166,083	207,984	41,901
Charges for services	104,441	104,441	181,972	77,531
Other governmental aid		39	39	
	<u>6,556,921</u>	<u>7,106,960</u>	<u>7,755,267</u>	<u>648,307</u>
Total Revenues				
EXPENDITURES				
Current				
Salaries and employees benefits	4,987,857	5,734,236	5,188,529	545,707
Service and supplies	914,333	734,231	526,278	207,953
	<u>5,902,190</u>	<u>6,468,467</u>	<u>5,714,807</u>	<u>753,660</u>
Total operating expenditures				
Capital outlay	326,000	309,500	48,192	(261,308)
Debt service - principal	283,924	283,924	283,923	(1)
Debt service - interest	32,106	32,106	32,107	1
	<u>6,544,220</u>	<u>7,093,997</u>	<u>6,079,029</u>	<u>492,352</u>
Total expenditures				
Net change in fund balance	<u>\$12,701</u>	<u>\$12,963</u>	1,676,238	<u>\$1,663,275</u>
Adjustment to budgetary basis:				
Prefunding employer contributions to pension systems			93,750	
Fund balance at beginning of year			<u>7,314,138</u>	
Fund balance at end of year			<u>\$9,084,126</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		6/30/2020	
Miscellaneous	Safety	Miscellaneous	Safety	Miscellaneous	Safety	Miscellaneous	Safety
0.00531%	0.09508%	0.00549%	0.09813%	0.00530%	0.10142%	0.00531%	0.11327%
\$209,133	\$5,681,087	\$206,771	\$5,757,640	\$212,269	\$6,331,147	\$212,552	\$7,071,016
\$77,362	\$1,643,685	\$79,667	\$1,741,565	\$81,847	\$1,835,689	\$98,044	\$1,887,612
270.33%	345.63%	259.54%	330.60%	259.35%	344.89%	216.79%	374.60%
68.00%	76.61%	68.20%	77.34%	67.75%	76.75%	68.88%	75.15%

2018		2019		2020		2021	
Miscellaneous	Safety	Miscellaneous	Safety	Miscellaneous	Safety	Miscellaneous	Safety
\$25,958	\$548,898	\$35,793	\$623,856	\$34,279	\$749,644	\$31,769	\$835,951
(25,958)	(548,898)	(35,793)	(623,856)	34,279	749,644	31,769	835,951
\$79,667	\$1,741,565	\$81,847	\$1,835,689	\$98,044	\$1,887,612	\$70,284	\$1,924,668
32.58%	31.52%	43.73%	33.98%	34.96%	39.71%	45.20%	43.43%

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	2020
Total OPEB Liability				
Service Cost	\$181,363	\$184,205	\$203,194	\$235,284
Interest	260,866	277,065	295,122	279,934
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)	(214,868)
Net change in total OPEB liability	265,369	461,868	(326,348)	300,350
Total OPEB liability - beginning	3,745,069	4,010,438	4,472,306	4,145,958
Total OPEB liability - ending (a)	\$4,010,438	\$4,472,306	\$4,145,958	\$4,446,308
Plan fiduciary net position				
Contributions - employer	\$375,539	\$500,559	\$555,934	\$573,868
Contributions - employee				
Net investment income	121,132	125,053	192,378	182,800
Benefit payments	(100,539)	(155,559)	(199,934)	(214,868)
Administrative expenses		(1,106)	(556)	(1,544)
Other expenses		(2,597)		
Net change in plan fiduciary net position	396,132	466,350	547,822	540,256
Plan fiduciary net position - beginning	1,565,812	1,961,944	2,428,294	2,976,116
Plan fiduciary net position - ending (b)	\$1,961,944	\$2,428,294	\$2,976,116	\$3,516,372
Net OPEB liability - ending (a)-(b)	\$2,048,494	\$2,044,012	\$1,169,842	\$929,936
Plan fiduciary net position as a percentage of the total OPEB liability	48.92%	54.30%	71.78%	79.09%
Covered-employee payroll	\$1,721,047	\$1,821,232	\$1,917,536	\$1,979,856
Net OPEB liability as a percentage of covered-employee payroll	119.03%	112.23%	61.01%	46.97%

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, 2019, based on updated information from CalPERS regarding the assumed rate of return for CERBT Strategy 2 and the District's projected benefit cash flows.	Discount Rate Decreased from 6.55% to 6.45%
	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 Increased from 2.50% to 2.75%
	Salary Increase Remained at 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	2021
Actuarially determined contribution	\$345,459	\$356,323	\$357,689	\$335,922
Contributions in relation to the actuarially determined contribution	345,459	555,934	573,868	524,377
Contribution deficiency (excess)	(199,611)	(216,179)	(188,455)	(188,455)
Covered-employee payroll	\$1,821,232	\$1,917,536	\$1,979,856	\$1,994,952
Contributions as a percentage of covered-employee payroll	18.97%	28.99%	28.99%	26.29%

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

Methods and assumptions used to determine contribution rates:

Valuation date:	7/1/2017	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 closed
Amortization period	20 Years remain and 22 Years remain	19 Years remain
Asset valuation method	Market Value	Market Value
Inflation	2.75%	2.50%
Healthcare cost trend rates	8% in 2018 to 5% in steps of 0.5%	6.5% in 2021 fluctuating down to 4% by 2076
Salary increases	3.25%	3.00%
Investment rate of return	6.73%	6.45%
Retirement age	from 50 to 75	from 50 to 75
Mortality	CalPERS 2014 Experience Study	CalPERS 2017 Experience Study
Mortality improvement	MW Scale 2017 generationally	MW Scale 2018 generationally

**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, 2021, and have issued our report thereon dated November 28, 2021.

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 28, 2021 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.

Maze & Associates

Pleasant Hill, California
November 28, 2021

KENTFIELD FIRE PROTECTION DISTRICT
MEMORANDUM ON INTERNAL CONTROL
AND
REQUIRED COMMUNICATIONS
FOR THE YEAR ENDED JUNE 30, 2021

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

For The Year Ended June 30, 2021

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MEMORANDUM ON INTERNAL CONTROL

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

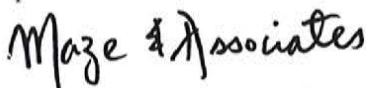
In planning and performing our audit of the basic financial statements of the Kentfield Fire Protection District (District), as of and for the year ended June 30, 2021, in accordance with auditing standards generally accepted in the United States of America, we considered the District's internal control 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 font.

Pleasant Hill, California
November 28, 2021

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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 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.

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.

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

SCHEDULE OF OTHER MATTERS

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:

- The effective date of Statement No. 87, Leases, and Implementation Guide No. 2019-3, Leases, for interim financial reports
- Reporting of intra-entity transfers of assets between a primary government employer and a component unit defined benefit pension plan or defined benefit other postemployment benefit (OPEB) plan
- The applicability of Statements No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*, as amended, and No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, as amended, to reporting assets accumulated for postemployment benefits
- The applicability of certain requirements of Statement No. 84, *Fiduciary Activities*, to postemployment benefit arrangements
- Measurement of liabilities (and assets, if any) related to asset retirement obligations (AROs) in a government acquisition
- Reporting by public entity risk pools for amounts that are recoverable from reinsurers or excess insurers
- Reference to nonrecurring fair value measurements of assets or liabilities in authoritative literature
- Terminology used to refer to derivative instruments.

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 and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans—An Amendment of GASB Statements No. 14 and No. 84, and a Supersession of GASB Statement No. 32*

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, 2021. 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 Matters

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 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.

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.

These pronouncements became effective, but did not have a material effect on the financial statements.

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.

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 28, 2021.

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.

Maze & Associates

Pleasant Hill, California
November 28, 2021

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Board Meeting – Chief's Report

December 2021

Operations / Events / Information

- MWPA 2020-2021 Annual Report Review
- Nextiva Phone System installed and operational at Station 17
- Kentfield Fire District Composite photo – January 14, 2022, and January 26, 2022.
- Thank You to Director Gerbsman for his year of service as Chairman of the Board of Directors

Respectfully,

Mark Pomi

Mark Pomi, Fire Chief
Kentfield Fire Protection District



INVESTING IN A FIRE ADAPTED MARIN COUNTY

1
YEAR



2020 – 2021 ANNUAL REPORT

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YEAR ONE SHIFTING THE WILDFIRE PARADIGM IN MARIN COUNTY

Vision Statement

Marin Wildfire Prevention Authority communities are informed, prepared, fire adapted, resilient and capable of withstanding a major fire limiting loss of life and major property damage while protecting our rich environmental diversity.

Mission Statement

The Marin Wildfire Prevention Authority leads the development of fire adapted communities using sound scientific, financial, programmatic, ecological practices, vegetation management, community education, evacuation and warning systems with the support of its member and partner agencies.

LETTER FROM BRUCE GOINES, BOARD PRESIDENT

It is my honor to present the 2020-2021 Annual Report for our newly formed Marin Wildfire Prevention Authority (MWPA). The Citizens of Marin delivered a strong message last year in voting to support Marin County Measure C and to establish the MWPA Joint Powers Authority. Our Fire Chiefs, City Administrators, MWPA Board members and employees have worked tirelessly to quickly stand this Authority up in a manner consistent with Measure C Guidelines. The first order of business for the Board of Directors has been setting the budget and strategic direction to guide the organization into the future and to put in place the programs and procedures to invest in the critical wildfire prevention work in our communities.

The adopted budget created several important programs. These include the Defensible Space and Home Hardening Program, funding for local jurisdictions to address their specific fire safety needs unique to their community, a chipper program and ongoing public education program carried out by Fire Safe Marin (FSM). We're proud to say that these programs are well on their way to helping Marin adapt to the inevitable wildfire.

We look forward to working over the next decade to address the critical wildfire prevention needs of our communities.

Bruce Goines, 2020/21 Board President

Marin Wildfire Prevention Authority

MWPA MEMBERS

The following 17 agencies are voting members in MWPA:

Bolinas Fire District
City of Larkspur
City of Mill Valley
City of San Rafael
County of Marin
Inverness Public Utility District
Kentfield Fire Protection District
Marinwood Community Services District
Muir Beach Community Services District
Novato Fire Protection District
Sleepy Hollow Fire Protection District
Southern Marin Fire Protection District
Stinson Beach Fire Protection District
Town of Corte Madera
Town of Fairfax
Town of Ross
Town of San Anselmo

YEAR AT-A-GLANCE: MAJOR MILESTONES



LETTER FROM MARK BROWN, EXECUTIVE OFFICER

Adapting to the New Normal The western United States is facing a growing wildfire crisis. Decades of fire suppression coupled with the increasing impacts of climate change have dramatically increased wildfires' size and intensity throughout the west. Building in or near forests and natural vegetation, an area known as the wildland-urban interface (WUI), has exacerbated wildfire problems. It is evident with today's wildfire environment that we must change our wildfire prevention practices. Total elimination of wildfire is not only impossible, but not advisable. Instead, we must create fire adapted communities and learn to coexist with wildfire.

Coordinating across boundaries Wildfire knows no jurisdictional boundaries; fire prevention efforts must be proactive, regional activities.



17 agencies combine into
5 Geographic Zones

After the devastating wildfires of 2017 in neighboring counties, an interdisciplinary team in Marin County met to identify how to best address the new wildfire prevention paradigm. One key finding was that no single agency existed for coordinating wildfire prevention activities across jurisdictional boundaries.

Stronger together Through targeted investments, coordination, and partnerships, MWPA is developing a more holistic approach to fire management where local communities, property owners, and government agencies work together to co-manage fire risk and create a fire adapted Marin County.

Mark Brown, Executive Officer
Marin Wildfire Prevention Authority

LEADING THE DEVELOPMENT OF A FIRE ADAPTED MARIN

MWPA believes that every member of the community has a role to play in fire preparedness.



First Responders

Craft fire prevention, preparedness, and emergency response plans. Educate community.



Civic Leaders

Develop laws and policies in support of fire prevention, preparedness and risk reduction.



Marin Residents

Modify homes to be more fire resistant. Be prepared and subscribe to alerts.



Land Managers

Manage landscapes for lowered fuel loads, lower fire intensity and ecological resiliency to fire.



Developers & Business Owners

Don't build in high-risk areas. Build with fire-resistant materials.

FIVE MWPA GOAL AREAS



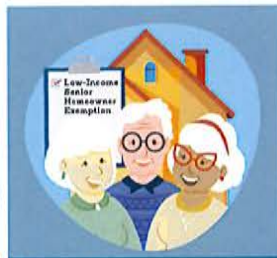
Reduce Flammable Vegetation

Vegetation Management and Local Wildfire Prevention Mitigation



Improve Detections and Evacuations

Wildfire Detection, Alert, and Evacuation Program Improvements



Grant Programs

Grants to assist residents in reducing fire risks



Education and Outreach

Public outreach and education about fire prevention, preparedness, and risk reduction



Fire Resistant Homes

Defensible Space Evaluations and Home Hardening

LETTER FROM LARRY CHU, CITIZENS OVERSIGHT COMMITTEE

When Marin County residents approved Measure C, one provision was to have an independent Citizens' Oversight Committee (COC). The role of the COC is to review spending by the MWPA and to evaluate the work program to ensure that both are in accordance with what the public voted for.

The COC consists of nine members: one representative from each of the MWPA's five geographical zones, and one representative each from environmental organizations, taxpayer organizations, civic organizations, and fire prevention organizations.

In its first six months, the COC created bylaws, policies and procedures, and a code of conduct to serve as their operating framework. In the second six months, the COC has formed subcommittees to conduct the following reviews:

- Expenditures are consistent with the metrics as defined in the Joint Power Agreement.
- Work program is consistent with the projects and initiatives as defined in the Joint Powers Agreement.
- Open government practices and reporting are effective in providing the public with access to the decisions made and process in which those decision were made.

Following the annual review of the MWPA finances by an independent auditor, the COC will issue a report with its findings and distribute to all stakeholders within the 17-member jurisdiction.

Larry Chu, Committee Chair

MWPA Citizens' Oversight Committee
Marin Wildfire Prevention Authority



Protect Marin from the
Threat of Wildfire

WHAT IS MEASURE C?

Approved by Voters With 70.8% support of most Marin County voters¹, Measure C was passed in March 2020 to fund proactive, state-of-the-art wildfire prevention and preparedness efforts.

10-Year Parcel Tax Measure C approved a tax to all parcels of real property in Marin County within the defined boundary of the "Member Taxing Entities," starting in 2020-21 for a period of ten years. The parcel tax levies up to 10¢ per building square foot (\$75 per multifamily unit) for ten years, providing \$19,300,000 annually, with annual inflation adjustments, independent citizen oversight/audits, and low-income senior exemptions.

For Wildfire Prevention The revenues raised by this tax are used solely to plan, finance, implement, manage, own, and operate a multi-jurisdictional agency to prevent and mitigate wildfires in Marin County.

Created the Marin Wildfire Prevention Authority A Joint Powers Agreement among 17 member agencies covering most of Marin County created the Marin Wildfire Prevention Authority (MWPA) to coordinate fire prevention activities using Measure C funds.

¹ Excluding the Town of Tiburon and the City of Belvedere.

Program Area	% of funds
JPA Core: Cross-Jurisdictional Projects Wildfire detection and evacuation program improvements, vegetation management/fire hazard reduction, grants management, public education implemented by Fire Safe Marin	60%
Defensible Space Evaluations and Home Hardening (agencies can administer)	20%
Community-Level Wildfire Prevention Mitigation Local jurisdiction fire prevention issues with no funding including enhanced fire patrols for problem areas, additional fire hazard reduction work, evacuation route and parking issues	20%

2020/21 PROJECT HIGHLIGHTS

GOAL: REDUCE FLAMMABLE VEGETATION MWPA and its member agencies' ecologically sustainable vegetation management programs are designed to reduce hazards and achieve measurable fuel reduction as outlined in the Community Wildfire Protection Plan (CWPP).

Project Examples

In Fiscal Year 2020-21, local fire prevention and mitigation programs by member jurisdictions are off to a good start. Many of these projects take some lead time to plan due to environmental compliance needs and waiting for the right season to implement. Expect to see a variety of projects to reduce wildfire fuels in and near communities including:

GOAT GRAZING



SHADED FUELBREAKS



EVACUATION ROUTE CLEARING



MWPA SUCCESS IN SAN RAFAEL HILL

On the night of August 16, 2021, a fire started in a ravine and traveled uphill on the east side of San Rafael Hill. The San Rafael Fire and Police Departments and many local partner agencies responded immediately to the scene, and the fire was extinguished within an hour.

The fire began in area that has been part of a multi-year wildfire mitigation effort to assure the fire road was safe and accessible to firefighters. This included MWPA-funded projects that thinned the vegetation.

The MWPA-funded work in the area included three components: 1) vegetation removal along Coleman and Graceland Drives to improve evacuation routes and assure that fire engines and ambulances could safely respond on the narrow roads; 2) the creation of a shaded fuel break behind homes. A shaded fuel break removes surface and ladder fuels closer to the ground, limiting the fire's ability to spread into the crowns of trees; and 3) goat grazing to create a fuel break.

The San Rafael Fire Department reports that this recent fire mitigation work slowed the spread of the fire and allowed crews to safely respond with multiple access points. Additionally, some of the local houses had recently created defensible space around their homes. All of these combined efforts gave the community and fire crews a higher level of confidence that roads would be accessible and defending the neighboring homes would be more likely to succeed.

This fire demonstrates that we don't have to rely on luck. Instead, we can plan ahead and implement strategic projects that reduce risks to our communities.

2020/21 PROJECT HIGHLIGHTS

GOAL: IMPROVE DETECTIONS AND EVACUATIONS Implement state-of-the-art wildfire detection, warning, and alert systems, and develop and maintain a countywide network of safe evacuation routes and temporary refuge areas for residents during evacuations.



Red Flag Warning Signs

Fire Safe Marin developed the prototype for a standardized Red Flag Warning sign and distributed 16 signs to fire agencies on a pro rate basis. Once the effectiveness is evaluated, participating fire agencies and non-governmental agencies such as Firewise sites will display these signs only when directed to do so by the Marin County Fire Chiefs. These signs replaced older roadway signs previously funded by Fire Safe Marin. On Red Flag days the signs are opened and locked into place to display the "Red Flag Warning Today" message. When it is not a Red Flag event, the signs are locked and closed, but are equipped with inserts that can display multiple safety messages.



NOAA Weather Radios

1000 NOAA weather radios were distributed by Fire Safe Marin to the 17 MWPA jurisdictions on a pro rata basis as a pilot program. Extra batteries were also distributed to users. An additional 1000 radios were distributed to Novato residents by the Novato Fire Department. Survey data will be collected to measure the effectiveness of the program.



Zonehaven Mapping Platform

The Marin County Sheriff's Office, along with all Marin municipalities and MWPA, worked with a private company called Zonehaven to delineate countywide evacuation zones in a new web-based evacuation mapping tool. The goals of the tool is to help agencies to pre-plan, run drills and scenarios, and to help county residents and businesses be better prepared for the next evacuation or emergency.

In the 2020/21 fiscal year, the operations team focused on populating the evacuation platform. When an evacuation occurs, public safety officials will update the community with zone-specific information on the map including up-to-date evacuation status, live incident updates, and relevant resources such as shelter options.

A three-year subscription to the Zonehaven platform has been funded by Measure C funds through the Marin Wildfire Prevention Authority as well as by the Town of Tiburon and the City of Belvedere who are not current MWPA members. The program will launch for residents in the 2021/22 fiscal year.

2020/21 PROJECT HIGHLIGHTS

GOAL: EDUCATION AND OUTREACH Work with Fire Safe Marin and member agencies to encourage members of the public to do their part in creating ecologically sustainable fire adapted communities, reducing fire-related risks, and minimizing the impact of disaster events.



Fire Safe Marin hosted monthly webinars with expert speakers and resident Q&A on various fire preparedness topics including "How to Survive a Wildfire," "Home Hardening," "Fire Smart Landscaping," "Fire Insurance," "Defensible Space," Managing Vegetation in Marin's Open Space," "Community Organizing," and "How Wildfires Burn in the WUI." Attendance was generally between 100-500 people.



This project aimed at fifth graders piloted an online, interactive prevention and preparedness course in schools. This online course and supplemental handouts are available in English and Spanish. The course was delivered to the Marin County Board of Education, and the feedback from teachers piloting the program have been very positive. The schools plan to continue to offer the course.



Fire Safe Marin worked with the California Landscape Contractors Association–North Coast Chapter to develop an educational program for landscape contractors. The program includes education about how wildfire spreads and best practices for developing a Fire-Smart Landscape.



These five community workshops were designed around skills that could be employed by residents to improve wildfire safety. Between May and June 2021, representatives from each of the five MWPA zones participated in their respective workshop to highlight local projects, concerns, and actions to take in advance of wildfire season.

2020/21 PROJECT HIGHLIGHTS

GOAL: FIRE RESISTANT HOMES Provide funding and technical resources to conduct defensible space structure and landscape evaluations to help owners/stewards of homes achieve effective defensible space and home hardening.



MWPA Chipper Days Program

Partnering with Fire Safe Marin, the MWPA provided curbside pickups up for residents of Marin County, providing service for each of the approximately 70 Marin Firewise Sites and two additional days of service to each of the 17 MWPA member agencies. The program was managed with software that scheduled reservations, mapped efficient routes, estimated pile size, collected photos of all piles chipped, and generated satisfaction surveys. Surveys showed that the program was extremely popular. From July 6 through December 1, 2020, MWPA made 2,478 curbside pick ups, removed 14,766 cubic yards of biomass, and delivered over 2,500 cubic yards of chipped materials for conversion to energy.



Defensible Space Evaluators

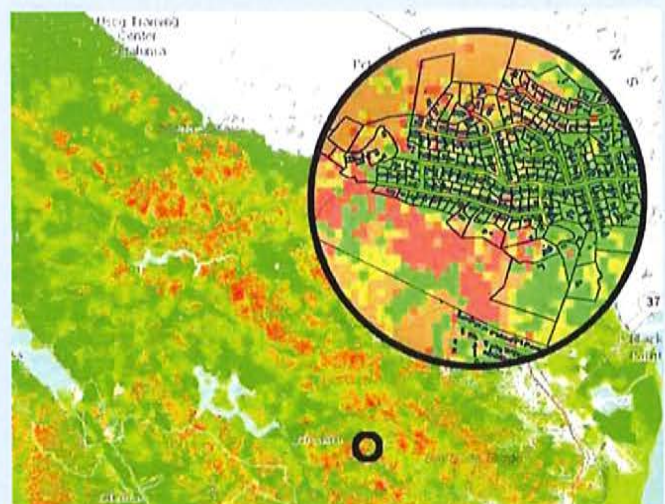
Defensible space is one of the best ways to help protect your home from wildfire, and state law requires it. To that end, MWPA is providing funding to member fire agencies for defensible space evaluators. There were 54 evaluators across Marin County funded by MWPA in Fiscal Year 2020/21. The goal is to evaluate one third of Marin homes within member jurisdictions annually, so homes would be assessed by a trained professional every 3 years.

PRIORITIZING A “HOUSE-OUT APPROACH”

The Marin Community Wildfire Protection Plan sets the countywide priorities for wildfire prevention, preparedness, and risk reduction in Marin County. The plan emphasizes the importance of individual homes in preventing disaster and includes parcel-level data about fire risk to help model and prioritize risk reduction activities.

A “house out approach” begins with residents creating defensible space around structures and hardening homes. It also means being prepared to evacuate when necessary.

Current and forthcoming MWPA programs will continue to prioritize this “house out” approach, empowering residents to take part in reducing community risk and evolving to a fire adapted Marin County.



PROJECTED REVENUE ALLOCATION

The MWPA Joint Powers Agreement signed by the 17 member agencies requires that 80% of the "Core" budget for cross-jurisdictional projects is spent in the geographic region (referred to as "Ops Areas") from which the revenue is generated over a five (5) year average. The estimated revenue generation for each Ops Area is detailed in the table below.

This table outlines the expected overall revenue for the MWPA, revenue generation from each geographic region (minus 10% for MWPA administration) and expected funding for Defensible Space (D-Space) and Local Wildfire Prevention Mitigation for each member agency. Note that this projection may differ from budgeted and actual numbers on the following page due to the number of low-income senior parcel tax exemptions received in a given year.

As the table shows, approximately \$10.6 MM has been allocated for Core Funding and \$3.9 MM each for D-space and Local Wildfire Prevention Mitigation.



%	AGENCY	PROJECTED REVENUE	OPS AREA	REVENUE %	CORE MINUS ADMIN*	D-SPACE 20%	LOCAL 20%
5.29%	City of Larkspur	\$1,041,443				\$208,289	\$208,289
3.36%	Kentfield Fire District	\$662,503				\$132,501	\$132,501
1.15%	Sleepy Hollow Fire District	\$227,224				\$45,445	\$45,445
4.16%	Town of Corte Madera	\$818,649				\$163,730	\$163,730
2.49%	Town of Fairfax	\$490,183				\$98,037	\$98,037
1.38%	Town of Ross	\$270,824				\$54,165	\$54,165
4.65%	Town of San Anselmo	\$915,777	Central Marin	22.43%	\$2,385,105.53	\$183,155	\$183,155
0.61%	Bolinas Fire District	\$119,529				\$23,906	\$23,906
8.29%	County of Marin Fire*	\$1,632,405				\$326,481	\$326,481
0.52%	Inverness Fire District	\$101,676				\$20,335	\$20,335
0.68%	Stinson Beach Fire District	\$133,722	West Marin	5.97%	\$635,314.10	\$26,744	\$26,744
24.54%	Novato Fire District	\$4,833,323	Novato	24.17%	\$2,570,535.81	\$966,665	\$966,665
23.63%	City of San Rafael	\$4,653,581				\$930,716	\$930,716
1.67%	Marinwood CSD	\$328,228	San Rafael	28.89%	\$3,072,613.55	\$65,646	\$65,646
6.03%	City of Mill Valley	\$1,187,728				\$237,546	\$237,546
0.15%	Muir Beach CSD	\$30,351				\$6,070	\$6,070
11.42%	Southern Marin Fire District	\$2,248,673	Southern Marin	18.54%	\$1,971,477.09	\$449,735	\$449,735
Total		\$19,695,819		100%	\$10,635,046.08	\$3,939,164	\$3,939,164

*The agency-projected revenue totals within an Ops Areas do not add up directly to the total Core funding for that Ops Areas. The Marin County Fire Department has revenue generation in all five of the Ops Areas. A tax levy analysis has been used to determine the actual revenue for each Ops Area, which is denoted in the "Core minus Admin" column of the table.

FY 2020/21 REVENUE & EXPENDITURES

This table summarizes actual versus budgeted expenditures of the Marin Wildfire Prevention Authority (MWPA) for the 2020/21 fiscal year ending June 30. MWPA received approximately \$337,720 more in Measure C parcel tax revenue than estimated and spent

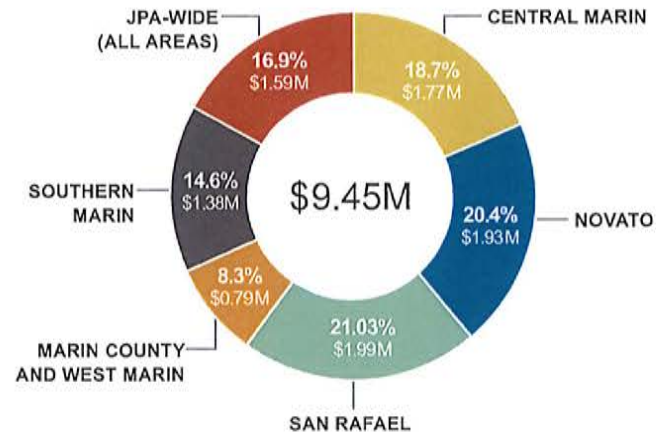
\$1.2 million less than anticipated due to the number of ready projects and staffing to support those projects in the organization's first year of operations. As a result, MWPA begins its second fiscal year in a strong financial position for achieving the goals of the 2021/22 Work Plan.

REVENUE	ACTUAL THRU JUNE 30, 2021	BUDGET	\$ OVER BUDGET	% OF BUDGET
Measure C	19,663,417.74	19,325,698	337,720	102%
County Interest	8,109.77	0	8,110	100%
TOTAL REVENUE	19,671,527.51	19,325,698	345,830	102%*
EXPENDITURES				
Core Program: Cross-Jurisdictional				
Environmental Compliance/Monitoring	43,357.40	150,000	-106,643	29%
Evacuation Study	134,187.50	1,000,000	-865,813	13%
Fire Safe Marin Chipper Program	874,310.70	1,070,000	-195,689	82%
Fire Safe Marin NOAA Weather Radios	28,948.00	35,000	-6,052	83%
Fire Safe Marin Public Education	502,441.41	560,000	-57,559	90%
Fire Safe Marin Red Flag Signage	9,977.25	10,000	-23	100%
Total Core Program	1,593,222.26	2,825,000	-1,231,778	56%
Defensible Space Program				
Defensible Space Agency Payments	3,929,608.37	3,865,140	64,468	102%
Total Defensible Space Program	3,929,608.37	3,865,140	64,468	102%*
Local Wildfire Mitigation Program				
Local Wildfire Mitigation Agency Payments	3,929,608.39	3,865,140	64,468	102%
Total Local Wildfire Mitigation Program	3,929,608.39	3,865,140	64,468	102%*
Administrative Costs				
Financial & Admin Services	106,384.44	106,384.44	0	100%
Legal Services	155,697.92	150,000	5,698	104%
Personnel	255,857.96	400,000	-144,142	64%
Services & Supplies	99,873.25	85,000	14,873	117%
Start Up Costs	235,554.25	250,000	-14,446	94%
Total Administrative Costs	853,367.82	991,384	-138,016	86%
TOTAL EXPENDITURES	10,305,806.84	11,546,664	-1,240,857	89%
NET EXCESS (DEFICIENCY)	9,365,720.67	7, 779,034		

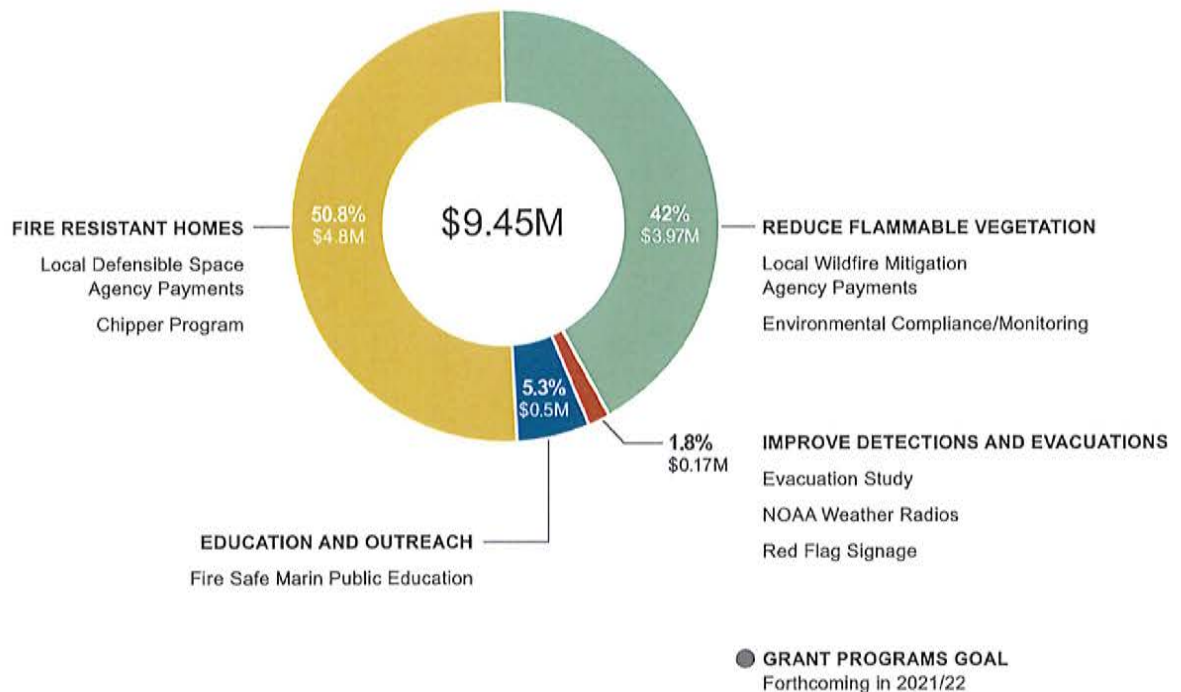
* The actual Measure C property tax revenue exceeded the estimated revenue. The additional revenue was passed through to the member agencies' respective Defensible Space and Local Wildfire Mitigation Programs. Additionally, 2% of the Defensible Space Agency Payments will be withheld in an abatement program.

FY 2020/21 FINANCIAL INFORMATION

FUNDING BY GEOGRAPHIC AREA



FUNDING BY GOAL AREA



THE ROAD AHEAD: MWPA WORK PLAN

MWPA OPERATIONS (OPS) AND ADVISORY/ TECHNICAL (A/T C) COMMITTEES

In Year One, the Ops Committee, in conjunction with the A/T C, spent a significant amount of time developing a system for prioritizing the backlog of needed projects to produce MWPA's first Work Plan for the "Core Budget" covering cross-jurisdictional projects (60% of funds).

Meanwhile, the 17 member agencies recommended local defensible space/home hardening projects (20% of funds) and fire mitigation projects (20% of funds) to their respective councils and boards.

Using the Marin Community Wildfire Protection Plan, consistency with the voter-approved Measure C language, and locally developed "areas of concern" as a framework, the Committees identified 111 priority proposals, projects and programs totaling \$18 million in spending in the 2021/22 fiscal year.

The Upcoming Year

In the 2021/22 fiscal year, MWPA plans to:

- Initiate 111 projects and programs detailed in the Work Plan (see sidebar), including the implementation of a robust environmental review process
- Develop grant programs to assist residents in reducing fire risks
- Develop financial and program partnerships and grants with Federal, state, and local entities to augment the effectiveness of MWPA programs and projects
- Initiate a countywide road-level evacuation risk assessment
- Begin comprehensively monitoring measurable objectives and adapting strategies based on program and project effectiveness





NEXT GENERATION PROJECT

November 2021 Governing Board UPDATE:

- **Construction Bid Packages**

Fidato is nearing completion of construction on MERA sites included in Bid Package 1, with Motorola installation beginning at EOF. Construction will be wrapping up at Civic Center shortly and then turned over to Motorola for additional installation. Construction is currently underway on the third site, Mt. Barnabe with the MERA sites included in Bid Package 1A (Dollar Hill, Tiburon and Stewart Point). Bid Package 2 (Big Rock, San Pedro and Sonoma Mountain) is expected to be released to bid during winter 2021, based on the project schedule provided by Arcadis. The remaining site construction schedule is being revised, assessing delays due to changes in engineering subcontractors.

- **Proposed Change Orders**

Change Orders 1 & 2 for Bid Package 1 were approved by the Governing Board on October 27, 2021. This included additional grounding requirements at the Civic Center site location and to address specific needs for the Mt. Barnabe redesign. Motorola has now issued specification changes to equipment details and will require some off-hours work to accommodate construction, resulting in the proposed Change Order 3 to cover these adjustments.

Change Order 1 for Bid Package 1A was approved by the Governing Board on October 27, 2021. This covered adjustments at the Tiburon site. Proposed Change Order 2 reflects a \$1,924 credit resulting from the redesign of the lattice tower structural upgrades at the Dollar Hill site. Proposed Change Order 3 addresses current structural design deficiencies for the monopole tower at the Stewart Point site. Motorola has issued revised drawings for the tower to meet code compliance standards.

- **Wi-Fi Reprogramming**

Remote Wi-Fi reprogramming of the new Next Gen System equipment has begun. Marin County Fire Department has now been completely connected to this feature, allowing for remote system updates via Wi-Fi connection. This will allow future radio programming changes to be made faster, more conveniently and less expensively than in the past. This feature is now being expanded to the remaining fire agencies. Local government and police agencies will have this prior to our cutover to the Next Gen System. More to follow.

- **Talkgroup Templates**

Talkgroup Template design is nearing completion with technical details being added to the plan. MERA is currently looking at using over 400 talkgroups and channels across the various users on the Next Gen System.

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

Mark Pomi

From: Nielsen, Jeanne <JNielsen@vitalant.org>
Sent: Monday, November 22, 2021 9:41 AM
To: Erik Humber; Mark Pomi; Ezra Colman; Ruben Martin; Perry Nalle; Ashley Howe
Subject: Thank you for an outstanding blood drive

BRAVO! Thank you to each of you for making the Kentfield Fire Dept. blood drive an outstanding success!

- Of 152 people registered at your drive, 138 people donated, and just 14 were deferrals/unsuccessful donations.
- Our preliminary results show of the 138 donations, 119 people donated whole blood, 18 donated "power red" (twice as much of the red blood cell component), and 1 person donated plasma. Our collections vary based on patient need at the time.
- In total, **154 units of blood were collected.** With the critical need we are currently experiencing, this makes a big contribution for patients in need of blood!
- There were **13 first time donors**, which is amazing to see; that really helps build the donor base for the future!

Each of you involved in making this happen deserve a big shout out! Special thanks to Gus who helped folks sign in at the front, checking masks/ID etc. and Erin who helped with any questions that came up.

I am also pleased to report that this is a new record for the Kentfield Fire Dept. Blood Drive! Digging down a little deeper into the numbers, I would like to acknowledge that over 33% of the donors came from the Larkspur/Greenbrae/Corte Madera area. 6 of the 13 first time donors came from Corte Madera. Many of our new donors announced how happy they were to see a blood drive in their neighborhood. The donors (and our staff) appreciate that several representatives from your fire departments showed interest, by dropping by.

Below are just a few of many stories we recently received - patients who may have a chance at another tomorrow thanks to the efforts of community blood drives:

Because of blood donors, life doesn't stop.

Patients recently given a second chance thanks in part to blood donors.



A 59-year-old man received 3 red cell units and 2 platelet units as part of his treatment for upper gastrointestinal bleeding.



Two plasma units were transfused into a 70-year-old woman as part of her treatment for hypoxemia caused by respiratory failure.



Treatment for acute myelogenous leukemia was the reason a 49-year-old woman needed 1 red cell unit and 1 platelet unit.



A 36-year-old woman received 3 red cell units, 1 platelet unit, and 1 plasma unit as part of her treatment for a hemorrhagic cyst.

Donate blood

vitalant.

We look forward to your next blood drive February 1st! Please let me know if you have any additional feedback for me/us. Thank you for your incredible support.

Best Regards,

Jeanne Nielsen

Donor Recruitment Representative

c 415.308.6982

Brisbane, CA

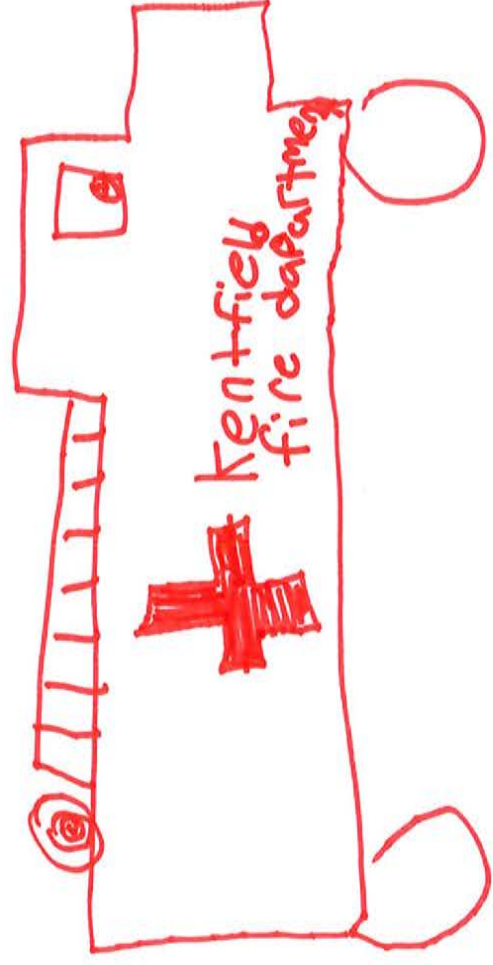
vitalant.

Because of you, life doesn't stop.
Donate blood.

Dear Kentfield Fire Department.

Thank you for so much
like helping us get through this hard year
if you are reading this than me that our
whole community is so thankful for
you

Love, Carolina H. girlscout troop 10422



Dear, Kentfield Fire Department
I love how you guys ~~have~~ save
each others lives. and if you guys
and girls save peoples lives and
when I used to live in SF
(San Francisco) I went on
a ture (is that correctly speld
~~anyway~~ Feild to a Fire department
and It was so cool!
I loved all the cool stuff

Sincerely
Lana Goykovich.

Dear kentfeild fire department,

thank you from saving
people from fires.

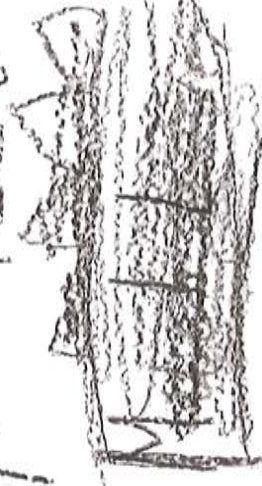
And saving mother
nature.

Also wiled life.
from, Elle

Dear, Kentfield Fire Department,

Thank you for protecting our community
and saving lives every day! Thank you
for Protecting
saving

Kentfield, Greenbrae, and
maybe even all Marin! We are SO Lucky
to have you. Much Love, Traci 109220



Dear Kentfield Fire Department,
Thank you for putting out fires
and saving peoples lives. you do
such a good job.

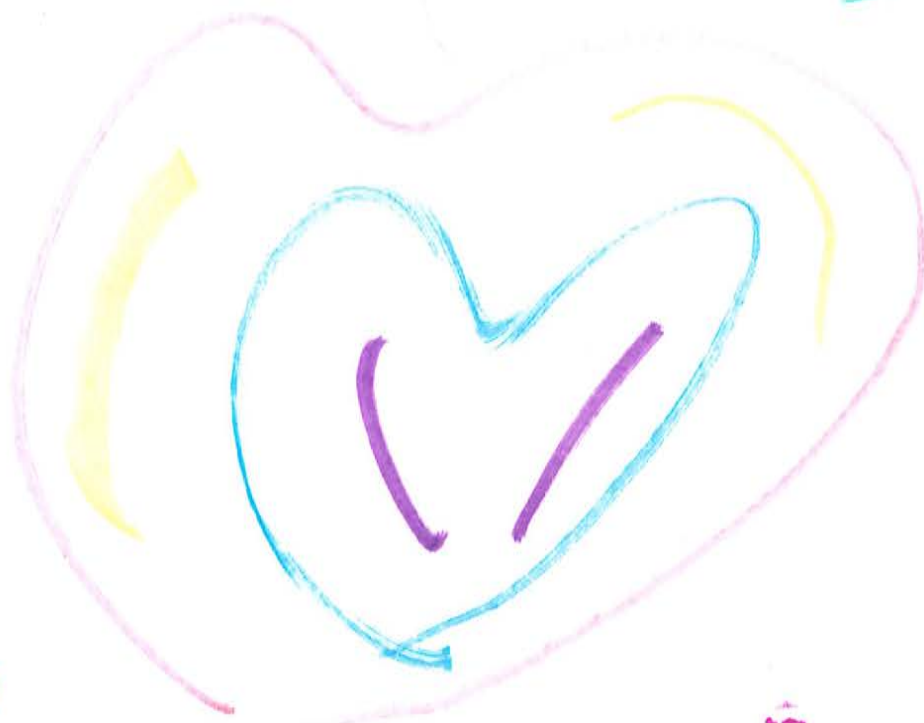
Love, Kathryn[👑]



Dear Fire Department

you are fighting a battle
against the fire and you
are doing so much to
keep us safe thank you
for that you are the
protectors of mrian thank
you

Love,
Evie



Kentfield FPD

Kentfield, CA

This report was generated on 12/1/2021 10:16:04 AM



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: 11/01/2021 | End Date: 11/30/2021

ROSTER	STATION	APP.	BEGIN	END	TIME (HRS)	NOTES
Beltramo, Anthony	ID: 3242					
OT - CM - OT-Central Marin						
B2	17 - Head Quarters	Other	11/28/2021 07:00:00	11/29/2021 07:00:00	24	Cover sick time @ station 13

[Beltramo, Anthony] OT - CM - OT-Central Marin

[Beltramo, Anthony] Total Hours Worked: 24

Bridges, Bryan	ID: 1115					
OT - Overtime						
C1	UNASSIGNED	UNASSIGNED	11/5/2021 07:00:00	11/8/2021 04:00:00	69	November Comp Time Conversion Opportunity: Converting 103.5 Comp Time Hours to 457; 103.5 Comp Time Hours/ 1.5 = 69 OT Hours
A2	17 - Head Quarters	E17	11/14/2021 07:00:00	11/15/2021 07:00:00	24	Tescallo off Vac - OT Bridges
C1	UNASSIGNED	UNASSIGNED	11/17/2021 07:00:00	11/17/2021 11:00:00	4	PG&E Natural Gas Incidents Class
C2	UNASSIGNED	UNASSIGNED	11/18/2021 07:00:00	11/18/2021 11:00:00	4	PG&E Natural Gas Incidents Class
A2	17 - Head Quarters	E17	11/26/2021 07:00:00	11/27/2021 07:00:00	24	Nelson vacation - Bridges OT
C1	UNASSIGNED	UNASSIGNED	11/29/2021 07:00:00	11/29/2021 12:00:00	5	U17 to Sacramento to pick up 2615.

[Bridges, Bryan] OT - Overtime

[Bridges, Bryan] Total Hours Worked: 130

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



emergencyreporting.com

Doc Id: 1299

Page # 1 of 4

ROSTER	STATION	APP.	BEGIN	END	TIME (HRS)	NOTES
Garcia , Anthony	ID: 1362					
OT - COMP - Overtime - To Comp. Time						
B1	UNASSIGNED	UNASSIGNED	11/9/2021 07:00:00	11/9/2021 10:45:00	3.75	0700-0930 = 2.5 OT Hours * 1.5 = 3.75 Comp Time Hours; Officer's Meeting
[Garcia , Anthony] OT - COMP - Overtime - To Comp. Time 3.75						

OT - Overtime						
A1	17 - Head Quarters	E17	11/19/2021 07:00:00	11/20/2021 07:00:00	24	Covering Viau's Vacation
[Garcia , Anthony] OT - Overtime 24						

[Garcia , Anthony] Total Hours Worked: 27.75

Glenn , David	ID: 1390					
OT - CM - OT-Central Marin						
C1	17 - Head Quarters	B17	11/11/2021 07:00:00	11/12/2021 07:00:00	24	Cover BC Reese 0700-0700 24hr
C1	UNASSIGNED	UNASSIGNED	11/17/2021 08:00:00	11/17/2021 10:00:00	2	CMD Staff Meeting
[Glenn , David] OT - CM - OT-Central Marin 26						

[Glenn , David] Total Hours Worked: 26

Marty , Andrew	ID: 1675					
OT - Overtime						
C1	UNASSIGNED	UNASSIGNED	11/11/2021 07:00:00	11/11/2021 08:30:00	1.5	Pick up E17A from getting serviced.
A2	17 - Head Quarters	E17	11/20/2021 07:00:00	11/21/2021 07:00:00	24	Cover Viau vacation
[Marty , Andrew] OT - Overtime 25.5						

[Marty , Andrew] Total Hours Worked: 25.5

McDonald, Ian P	ID: 2492					
OT - Overtime						
A1	17 - Head Quarters	E17	11/1/2021 23:00:00	11/2/2021 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
A2	17 - Head Quarters	E17	11/2/2021 07:00:00	11/3/2021 07:00:00	24	

[McDonald, Ian P] OT - Overtime 32
[McDonald, Ian P] Total Hours Worked: 32

McKnight , Christopher		ID: 1713				
OT - Overtime						
C1	UNASSIGNED	UNASSIGNED	11/5/2021 07:00:00	11/7/2021 08:00:00	49	November Comp Time Conversion Opportunity: Converting 73.5 Comp Time Hours to 457; 73.5 Comp Time Hours/ 1.5 = 49 OT Hours
A1	UNASSIGNED	UNASSIGNED	11/19/2021 10:00:00	11/19/2021 12:00:00	2	10:00-12:00; Marin Map meeting on 11/16/21

[McKnight , Christopher] OT - Overtime 51
[McKnight , Christopher] Total Hours Worked: 51

Nelson, Zachary		ID: 1782				
OT - Overtime						
B1	UNASSIGNED	UNASSIGNED	11/9/2021 07:00:00	11/9/2021 09:30:00	2.5	Drop off E17A for maintenance.

[Nelson, Zachary] OT - Overtime 2.5

OT - CM - OT-Central Marin						
B1	UNASSIGNED	UNASSIGNED	11/15/2021 07:00:00	11/16/2021 07:00:00	24	Covering Mike Parker @ CMFD; 0700-0700 OT on Regular check

[Nelson, Zachary] OT - CM - OT-Central Marin 24
[Nelson, Zachary] Total Hours Worked: 26.5

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

ROSTER	STATION	APP.	BEGIN	END	TIME (HRS)	NOTES
Neve, Mitch	ID: 3243					
OT - Overtime						
C1	UNASSIGNED	UNASSIGNED	11/29/2021 07:00:00	11/29/2021 12:00:00	5	U17 to Sacramento to pick up 2615

[Neve, Mitch] OT - Overtime 5

[Neve, Mitch] Total Hours Worked: 5

Viau , Kris	ID: 2133					
OT - Overtime						
C2	17 - Head Quarters	E17	11/6/2021 07:00:00	11/7/2021 07:00:00	24	Cover Garcia

[Viau , Kris] OT - Overtime 24

OT - COMP - Overtime - To Comp. Time						
B1	UNASSIGNED	UNASSIGNED	11/9/2021 07:00:00	11/9/2021 10:45:00	3.75	0700-930= 2.5 OT Hours * 1.5 = 3.75 Comp Time Hours; Officer staff meeting

[Viau , Kris] OT - COMP - Overtime - To Comp. Time 3.75

[Viau , Kris] Total Hours Worked: 27.75

Wilson, Jena	ID:					
OT - COMP - Overtime - To Comp. Time						
B2	UNASSIGNED	UNASSIGNED	11/10/2021 17:00:00	11/10/2021 21:30:00	4.5	1700-2000 = 3 Hours OT * 1.5 = 4.5 Comp Time Hours; November Board Meeting

[Wilson, Jena] OT - COMP - Overtime - To Comp. Time 4.5

[Wilson, Jena] Total Hours Worked: 4.5

GRAND TOTAL OF ALL HOURS WORKED: 380

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

Kentfield FPD

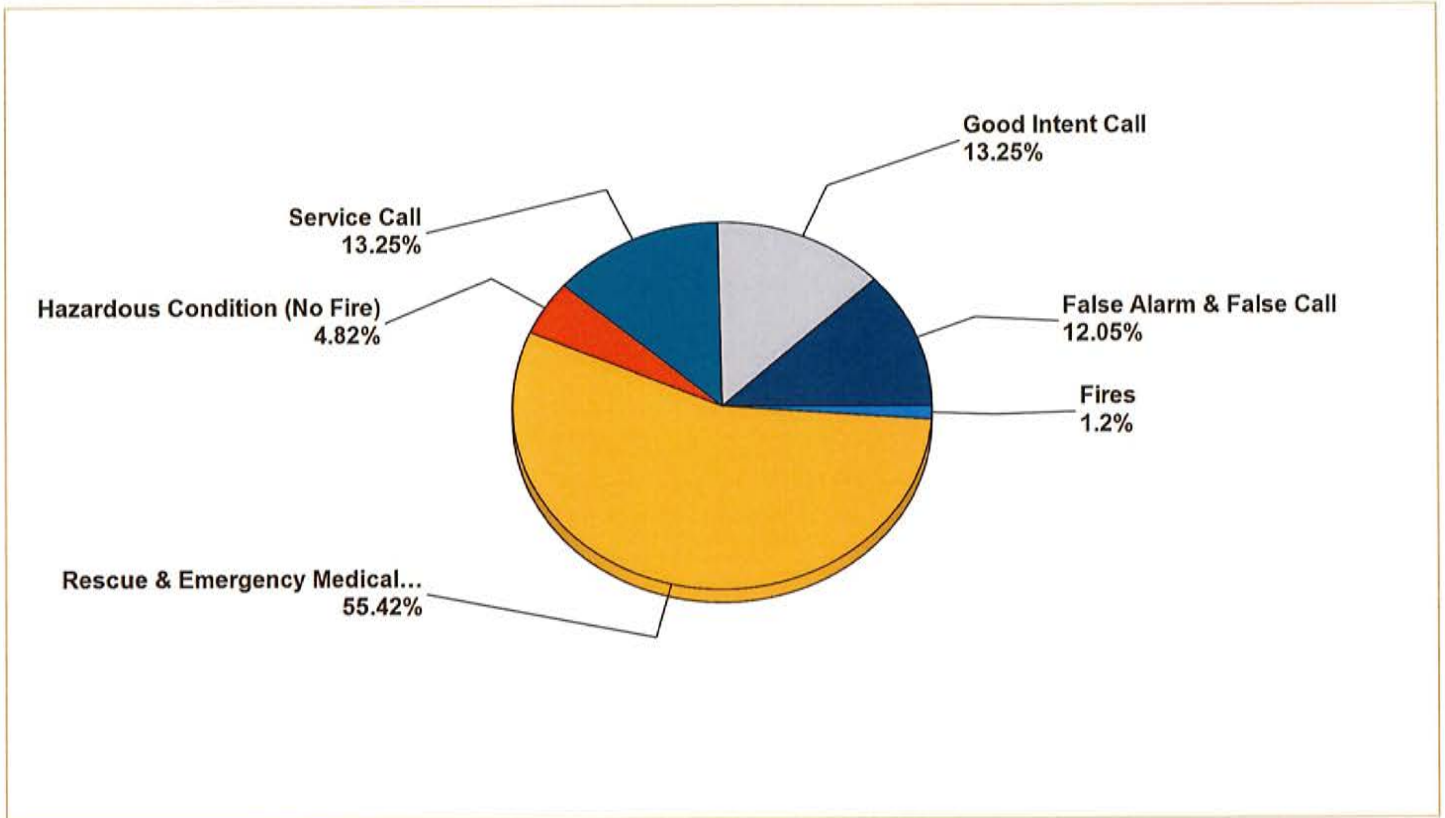
Kentfield, CA

This report was generated on 12/1/2021 10:17:22 AM



Breakdown by Major Incident Types for Date Range

Zone(s): All Zones | Start Date: 11/01/2021 | End Date: 11/30/2021



MAJOR INCIDENT TYPE	# INCIDENTS	% of TOTAL
Fires	1	1.2%
Rescue & Emergency Medical Service	46	55.42%
Hazardous Condition (No Fire)	4	4.82%
Service Call	11	13.25%
Good Intent Call	11	13.25%
False Alarm & False Call	10	12.05%
TOTAL	83	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
113 - Cooking fire, confined to container	1	1.2%
300 - Rescue, EMS incident, other	1	1.2%
311 - Medical assist, assist EMS crew	2	2.41%
320 - Emergency medical service, other	40	48.19%
322 - Motor vehicle accident with injuries	2	2.41%
360 - Water & ice-related rescue, other	1	1.2%
412 - Gas leak (natural gas or LPG)	2	2.41%
443 - Breakdown of light ballast	1	1.2%
445 - Arcing, shorted electrical equipment	1	1.2%
520 - Water problem, other	2	2.41%
531 - Smoke or odor removal	1	1.2%
553 - Public service	3	3.61%
554 - Assist invalid	1	1.2%
571 - Cover assignment, standby, moveup	4	4.82%
611 - Dispatched & cancelled en route	8	9.64%
651 - Smoke scare, odor of smoke	3	3.61%
700 - False alarm or false call, other	2	2.41%
733 - Smoke detector activation due to malfunction	4	4.82%
735 - Alarm system sounded due to malfunction	2	2.41%
745 - Alarm system activation, no fire - unintentional	2	2.41%
TOTAL INCIDENTS:	83	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.

Kentfield Fire Protection District Warrant List

November 2021

Type	Date	Num	Name	Memo	Split	Amount	Balance
437 - Cash-Gen Ckg							
Check	11/01/2021	805303994	Advanced Security Systems - Santa Rosa	Inv #502657	2220 - SIS-Station	-94.50	-94.50
Check	11/01/2021	805303995	Alameda County Fire Department	Invoice # 2021-22-112	2050 - Auto/Equipment Repair	-1,273.18	-1,367.68
Check	11/01/2021	805303996	American Messaging	A/C #W4-106070/Inv #W4106070VK November 2021	2145 - Pager System	-23.73	-1,391.41
Check	11/01/2021	805303997	AT&T 415 453 7464 023 3	BAN #9391050059 / Inv #17183450 - Main line	2300 - Telephone	-158.41	-1,549.82
Check	11/01/2021	805303998	AT&T 415 453 1064 204 1	BAN #9391050060 / Inv #17183451 - Elevator	2300 - Telephone	-21.82	-1,571.64
Check	11/01/2021	805303999	AT&T 415 457 4695 859 9	BAN #9391050061 / Inv #17183452 - Fire Alarm Phone #1	2300 - Telephone	-21.82	-1,593.46
Check	11/01/2021	805304000	AT&T 415 453 1092 859 9	BAN #9391050062 / Inv #17183453 - Fire Alarm #2	2300 - Telephone	-21.82	-1,615.28
Check	11/01/2021	805304001	Banner Life Insurance Company	18143467 - Bridges	1515 - Health Insurance	-1,653.76	-3,269.04
Check	11/01/2021	805304002	Banner Life Insurance Company	180504421 - Glenn	1515 - Health Insurance	-138.06	-3,407.10
Check	11/01/2021	805304003	Banner Life Insurance Company	180535353 - Pomi	1515 - Health Insurance	-50.18	-3,457.28
Check	11/01/2021	805304004	Banner Life Insurance Company	181534662 - Neve	1515 - Health Insurance	-39.18	-3,496.46
Check	11/01/2021	805304005	C.A.P.F.	November 2021 Billing	1515 - Health Insurance	-324.50	-3,820.96
Check	11/01/2021	805304006	Comcast	acft 8155 30 002 0097966	2200 - SIS-Computer	-109.87	-3,930.83
Check	11/01/2021	805304007	Delta Dental of California	Account #05-0190901008; Kentfield Fire District - November Coverage	1515 - Health Insurance	-3,915.34	-7,846.17
Check	11/01/2021	805304008	Delta Dental of California	Account #05-0190901008; Kentfield Fire District, James Naso- COBRA Coverage_November 2021	1515 - Health Insurance	-6,283.56	-14,129.73
Check	11/01/2021	805304009	Dun-Rite Maintenance Inc.	Inv #38112	2055 - Building Repair	-2,500.00	-16,630.73
Check	11/01/2021	805304010	FASIS	(Inv# FASIS-2022-0389) 2021-2022 Employment Assistance Program	2080 - Wks Comp Ins	-9,549.64	-26,180.37
Check	11/01/2021	805304011	H-Tech	Reimb PO #6019	2005 - Administrative Expense	-766.08	-26,946.45
Check	11/01/2021	805304012	Kentfield Assn. Firefighters	PO# 9029 - Chassis & Pump Preparation Amount	-SPLIT-	-167,056.78	-27,113.51
Check	11/01/2021	805304013	Kentfield Fire District Payroll Account	Share of Rental of La France Garage from AT&T Wireless (November 2021 - February 2022)	2155 - Substistence-Volunteer	-1,000.00	-28,113.51
Check	11/01/2021	805304014	Kentfield Fire District Payroll Account	A/C #507976165 - November CEPPT Contributions	1565 - Retirement Prefunding Contrib	-18,750.00	-46,863.51
Check	11/01/2021	805304015	Kentfield Fire District Payroll Account	A/C #507976165	-SPLIT-	-49,237.01	-96,100.52
Check	11/01/2021	805304016	Kentfield Fire District Payroll Account	A/C #507976165	-SPLIT-	-114,819.59	-210,920.11
Check	11/01/2021	805304017	Life Assist	Union Dues: 9/22/2021 - 10/19/2021	610 - Union Dues	-1,317.04	-212,237.15
Check	11/01/2021	805304018	Marin County Sheriff's Office	acft #54904FD / Inv #1140711	2210 - SIS-Medical	-1,034.44	-213,271.59
Check	11/01/2021	805304019	NFFBA	Inv #11854.02 - FY 21/22: Oct - Dec 2021	2105 - Dispatch	-23,087.00	-236,358.59
Check	11/01/2021	805304020	NFFBA	Request for Reimbursement # 9027	2005 - Administrative Expense	-33.69	-236,392.28
Check	11/01/2021	805304021	Norri Bay Petroleum	Acct 2101778 / Inv #3223565	1515 - Health Insurance	-825.88	-237,218.16
Check	11/01/2021	805304022	Connect Your Care	Delta Dental COBRA Coverage: October 2021	2135 - Gas & Oil	-1,605.57	-238,823.73
Check	11/01/2021	805304023	Pacific Gas & Electric	Acct #54203688-0001 / 10/22/2021	1515 - Health Insurance	-6.66	-238,830.39
Check	11/01/2021	805304024	Verizon Wireless	acft #54203688-0001 / Inv #5691280930	2300 - Telephone	-213.38	-239,043.77
Check	11/01/2021	805304025	Vision Service Plan	Client ID #011061116- November 2021	2300 - Telephone	-165.38	-239,209.15
Check	11/01/2021	805304026	Aramark Uniform Services	(acft #52113661) Inv #58600157537	1515 - Health Insurance	-799.37	-240,008.52
Check	11/01/2021	805304027	Banner Life Insurance Company	180530000 - Mary	2050 - Auto/Equipment Repair	-71.11	-240,079.63
Check	11/01/2021	805304028	Banner Life Insurance Company	Invoice # 151119	1515 - Health Insurance	-44.20	-240,123.83
Check	11/01/2021	805304029	Bound Tree Medical, LLC	Acct #206491	2200 - SIS-Computer	-1,436.50	-241,560.33
Check	11/01/2021	805304030	Brandon Tire Supply	Acct #1030410	2210 - SIS-Medical	-593.27	-242,153.60
Check	11/01/2021	805304031	Corbett's	(A/C #4615)	2650 - Auto/Equipment Repair	-2,685.80	-244,839.40
Check	11/01/2021	805304032	DNG Enterprises, Inc.	(A/C #3770) 10/31/21 Statement	-SPLIT-	-116.58	-245,000.98
Check	11/01/2021	805304033	Jackson's Hardware	(ac #4538) Statement 10/31/21	2050 - Auto/Equipment Repair	-493.02	-245,494.00
Check	11/01/2021	805304034	Jeff's Twin Oaks Garage, Inc.	Invoice # 21877	-SPLIT-	-171.28	-245,665.28
Check	11/01/2021	805304035	Kentfield Fire District Payroll Account	Print Shop Services 2021-7378	2050 - Auto/Equipment Repair	-2,674.50	-248,339.78
Check	11/01/2021	805304036	Main County Tax Collector	Inv # 2561651_October 2021 Service	2050 - Auto/Equipment Repair	-515.3829	-248,855.07
Check	11/01/2021	805304037	Main Sanitary Service	Cust #144933 / Inv #3006238555	2005 - Administrative Expense	-259.05	-249,114.12
Check	11/01/2021	805304038	TK Elevator Corporation	BAN #9391050059 / Inv #173303939 - Main line	2125 - Garage	-132.88	-249,247.00
Check	11/01/2021	805304039	AT&T 415 453 7464 023 3	BAN #9391050060 / Inv #173303940 - Elevator	2055 - Building Repair	-154.46	-249,401.46
Check	11/23/2021	805304040	AT&T 415 453 1064 204 1	BAN #9391050061 / Inv #173303941 - Fire Alarm Phone #1	2300 - Telephone	-21.82	-249,423.28
Check	11/23/2021	805304041	AT&T 415 457 4695 859 9	BAN #9391050062 / Inv #173303942 - Fire Alarm #2	2300 - Telephone	-21.82	-249,445.10
Check	11/23/2021	805304042	AT&T 415 453 1092 859 9	181190074 - Nelson	2300 - Telephone	-21.82	-249,466.92
Check	11/23/2021	805304043	Banner Life Insurance Company	180503273 - Viaw	1515 - Health Insurance	-48.88	-249,515.80
Check	11/23/2021	805304044	Banner Life Insurance Company	December 2021 Billing	1515 - Health Insurance	-324.50	-249,840.30
Check	11/23/2021	805304045	C.A.P.F.	Reim PO #9046	2005 - Training	-200.00	-249,940.30
Check	11/23/2021	805304046	Bridges, Bryan	10/5/21 - 11/4/21: Garcia 3779	-SPLIT-	-752.46	-250,692.76
Check	11/23/2021	805304047	Business Card	10/5/21 - 11/4/21: Glenn- 8422	-SPLIT-	-373.62	-251,066.38
Check	11/23/2021	805304048	Business Card	10/5/21 - 11/4/21: Mary 5375	-SPLIT-	-255.92	-251,322.30
Check	11/23/2021	805304049	Business Card	10/5/21 - 11/4/21: Pasero 8438	2150 - Prevention	-54.34	-251,376.64
Check	11/23/2021	805304050	Business Card	10/5/21 - 11/4/21: Pomi 7901	-SPLIT-	-467.56	-251,844.20
Check	11/23/2021	805304051	Business Card	10/5/21 - 11/4/21: Viaw 7962	-SPLIT-	-868.86	-252,713.06
Check	11/23/2021	805304052	Business Card	10/5/21 - 11/4/21: Wilson 3147	-SPLIT-	-82.40	-252,795.46
Check	11/23/2021	805304053	Business Card	acft 8155 30 002 0097966	2200 - SIS-Computer	-119.87	-252,915.33
Check	11/23/2021	805304054	Comcast	Account #05-0190901009; Kentfield Fire District - December Coverage	1515 - Health Insurance	-3,915.34	-256,830.67
Check	11/23/2021	805304055	Delta Dental of California	Account #05-0190901009; Kentfield Fire District, James Naso- COBRA Coverage_December 2021	1515 - Health Insurance	-523.9953	-257,354.60
Check	11/23/2021	805304056	Delta Dental of California	Inv #7918	2150 - Prevention	-2,060.00	-259,414.60
Check	11/23/2021	805304057	Forster & Kroeger Landscape Maintenance	Guarantor # 320300248819	2315 - Wellness Fitness	-543.89220	-260,058.42
Check	11/23/2021	805304058	The Permanente Medical Group Inc.	A/C #507976165	-SPLIT-	-112,612.94	-372,671.36
Check	11/23/2021	805304059	Kentfield Fire District Payroll Account	Union Dues: 9/22/2021 - 10/19/2021	-SPLIT-	-1,317.04	-373,988.40
Check	11/23/2021	805304060	Kentfield Fire District Payroll Account	Inv # 2448	610 - Union Dues	-150.80	-374,139.20
Check	11/23/2021	805304061	Kentfield Prof. FF #1775	December 2021 Billing	2055 - Building Repair	-707,009.99	-1,078,149.19
Check	11/23/2021	805304062	Kentfield Prof. FF #1775	Invoice # 0413902: Payroll Envelopes	1515 - Health Insurance	-825.88	-1,078,975.07
Check	11/23/2021	805304063	National Print + Promo	Delta Dental COBRA Coverage: November 2021	2215 - SIS-Office	-34.57	-1,079,009.64
Check	11/23/2021	805304064	Connect Your Care	Acct #1374116-103426USC / Inv #105614551 (Lease 09/04/2021-12/03/2021)	1515 - Health Insurance	-6.66	-1,079,016.30
Check	11/23/2021	805304065	Rooh USA, Inc.		2215 - SIS-Office	-190.77	-1,079,207.07
Check	11/23/2021	805304066					
Check	11/23/2021	805304067					

Total 437 - Cash-Gen Ckg

Kentfield Fire Protection District Warrant List

November 2021

11/30/21

Type	Date	Num	Name	Memo	Split	Amount	Balance
439 - Cash-Payroll							
Check	11/05/2021	Debit	IBS		2005 - Administrative Expense	-253.50	-253.50
Check	11/19/2021	Debit	IBS		2005 - Administrative Expense	-111.30	-364.80
Total 439 - Cash-Payroll						-364.80	-364.80
443 - Cash - Westamerica Bank - Grant							
Check	11/08/2021	1010	Kentfield Fire District		9950 - State Fires	-25,803.99	-25,803.99
Total 443 - Cash - Westamerica Bank - Grant						-25,803.99	-25,803.99
Liabilities							
565 - Amer Frds-Invest Def							
Check	11/01/2021	805304016	Kentfield Fire District Payroll Account	457 Payroll Biweekly Deduction	437 - Cash-Gen Ckg	8,245.00	8,245.00
Check	11/09/2021	805304036	Kentfield Fire District Payroll Account	457 Payroll Biweekly Deduction	437 - Cash-Gen Ckg	9,123.00	17,368.00
Check	11/23/2021	805304061	Kentfield Fire District Payroll Account	457 Payroll Biweekly Deduction	437 - Cash-Gen Ckg	11,769.29	29,137.29
Total 565 - Amer Frds-Invest Def						29,137.29	29,137.29
610 - Union Dues							
Check	11/01/2021	805304017	Kentfield Prof. FF #1775	Union Dues: 9/22/2021 - 10/19/2021	437 - Cash-Gen Ckg	1,317.04	1,317.04
Check	11/23/2021	805304062	Kentfield Prof. FF #1775	Union Dues: 10/20/2021 - 11/16/2021	437 - Cash-Gen Ckg	1,317.04	2,634.08
Total 610 - Union Dues						2,634.08	2,634.08
Total Liabilities						31,771.37	31,771.37
Revenues							
Revenue-Use of Money/Prop							
Check	11/08/2021	1010	Kentfield Fire District	443 - Cash - Westamerica Bank - Gr...	443 - Cash - Westamerica Bank - Gr...	25,803.99	25,803.99
Total 9950 - State Fires						25,803.99	25,803.99
Total Revenue-Use of Money/Prop						25,803.99	25,803.99
Total Revenues						25,803.99	25,803.99
Expenses							
Salaries & Employee Benefits							
1040 - Personnel Serv-Suspense							
Check	11/01/2021	805304016	Kentfield Fire District Payroll Account	For Payroll 10/20/2021-11/02/2021	437 - Cash-Gen Ckg	82,213.96	82,213.96
Check	11/09/2021	805304036	Kentfield Fire District Payroll Account	For Payroll 11/03/2021-11/16/2021	437 - Cash-Gen Ckg	82,642.69	164,856.65
Check	11/23/2021	805304061	Kentfield Fire District Payroll Account	For Payroll 11/17/2021-11/30/2021	437 - Cash-Gen Ckg	77,299.44	242,156.09
Total 1040 - Personnel Serv-Suspense						242,156.09	242,156.09
1510 - FICA-Employer							
Check	11/01/2021	805304015	Kentfield Fire District Payroll Account	Non-PERS Health Premium November 2021	437 - Cash-Gen Ckg	3,034.73	3,034.73
Check	11/23/2021	805304060	Kentfield Fire District Payroll Account	Non-PERS Health Premium December 2021	437 - Cash-Gen Ckg	3,034.73	6,069.46
Total 1510 - FICA-Employer						6,069.46	6,069.46
1515 - Health Insurance							
Check	11/01/2021	805304001	Banner Life Insurance Company	18143467 - Bridges	437 - Cash-Gen Ckg	36.48	36.48
Check	11/01/2021	805304002	Banner Life Insurance Company	18050421 - Glenn	437 - Cash-Gen Ckg	138.06	174.54
Check	11/01/2021	805304003	Banner Life Insurance Company	18033535 - Pomi	437 - Cash-Gen Ckg	50.18	224.72
Check	11/01/2021	805304004	Banner Life Insurance Company	18150462 - Neve	437 - Cash-Gen Ckg	39.18	263.90
Check	11/01/2021	805304005	C.A.P.F.	November 2021 Billing	437 - Cash-Gen Ckg	324.50	588.40
Check	11/01/2021	805304007	Delta Dental of California	Account #05-0190901009: Kentfield Fire District - November Coverage	437 - Cash-Gen Ckg	3,915.34	4,503.74
Check	11/01/2021	805304008	Delta Dental of California	Account #05-0190901009: Kentfield Fire District, James Naso - COBRA Coverage, November 2021	437 - Cash-Gen Ckg	52.67	4,556.41
Check	11/01/2021	805304015	Kentfield Fire District Payroll Account	PERS Active & Retired Health Premium November 2021	437 - Cash-Gen Ckg	46,202.28	50,760.69
Check	11/01/2021	805304021	NFBA	November 2021 Billing	437 - Cash-Gen Ckg	825.88	51,586.57
Check	11/01/2021	805304023	Connect Your Care	Delta Dental COBRA Coverage: October 2021	437 - Cash-Gen Ckg	6.66	51,593.23
Check	11/01/2021	805304026	Vision Service Plan	Client ID #0108116- November 2021	437 - Cash-Gen Ckg	799.37	52,392.60
Check	11/09/2021	805304028	Banner Life Insurance Company	18053300 - Marty	437 - Cash-Gen Ckg	44.20	52,436.80
Check	11/23/2021	805304044	Banner Life Insurance Company	181190074 - Nelson	437 - Cash-Gen Ckg	48.88	52,485.68
Check	11/23/2021	805304045	Banner Life Insurance Company	180503273 - Viaw	437 - Cash-Gen Ckg	52.52	52,538.20
Check	11/23/2021	805304046	C.A.P.F.	December 2021 Billing	437 - Cash-Gen Ckg	324.50	52,862.70
Check	11/23/2021	805304056	Delta Dental of California	Account #05-0190901009: Kentfield Fire District - December Coverage	437 - Cash-Gen Ckg	3,915.34	56,778.04
Check	11/23/2021	805304057	Delta Dental of California	Account #05-0190901009: Kentfield Fire District, James Naso - COBRA Coverage, December 2021	437 - Cash-Gen Ckg	52.67	56,830.71
Check	11/23/2021	805304060	Kentfield Fire District Payroll Account	PERS Active & Retired Health Premium December 2021	437 - Cash-Gen Ckg	46,202.28	103,032.99
Check	11/23/2021	805304064	NFBA	December 2021 Billing	437 - Cash-Gen Ckg	825.88	103,858.87
Check	11/23/2021	805304066	Connect Your Care	Delta Dental COBRA Coverage: November 2021	437 - Cash-Gen Ckg	6.66	103,865.53
Total 1515 - Health Insurance						103,865.53	103,865.53
1530 - Retire Employer							
Check	11/01/2021	805304016	Kentfield Fire District Payroll Account	Safety (Classic / PEPPA) & Misc. EEIER	437 - Cash-Gen Ckg	24,238.93	24,238.93
Check	11/09/2021	805304036	Kentfield Fire District Payroll Account	Safety (Classic / PEPPA) & Misc. EEIER	437 - Cash-Gen Ckg	24,583.71	48,822.64

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Type	Date	Num	Name	Memo	Split	Amount	Balance
Check	11/23/2021	805304061	Kentfield Fire District Payroll Account	Safety (Classic / PEPR) & Misc. EE/ER	437 - Cash-Gen Ctg	23,432.91	72,255.55
Total 1530 - Retire Employer							72,255.55
Check	11/01/2021	805304014	Kentfield Fire District Payroll Account	A/C #0507976165 - November CEPPT Contributions	437 - Cash-Gen Ctg	18,750.00	18,750.00
Total 1565 - Retirement Prefunding Contrib							18,750.00
Total Salaries & Employee Benefits							443,096.63
Services & Supplies							
2005 - Administrative Expense							
Check	11/01/2021	805304011	Glenn, David H.	Reimb PO #0919	437 - Cash-Gen Ctg	101.03	101.03
Check	11/01/2021	805304016	Kentfield Fire District Payroll Account	IBS Invoice Fee	437 - Cash-Gen Ctg	121.70	222.73
Check	11/05/2021	805304020	Murray, Michael	Request for Reimbursement # 9027	437 - Cash-Gen Ctg	33.69	256.42
Check	11/05/2021	805304036	IBS		439 - Cash-Payroll	253.50	509.92
Check	11/09/2021	805304037	Kentfield Fire District Payroll Account	IBS Invoice Fee	437 - Cash-Gen Ctg	253.50	763.42
Check	11/09/2021	805304037	Marin County Tax Collector	Print Shop Services 2021-7376, Acct # 1016463_ Fuel Project Signs 2021	437 - Cash-Gen Ctg	259.00	1,022.42
Check	11/19/2021	805304046	IBS		439 - Cash-Payroll	111.30	1,133.72
Check	11/23/2021	805304050	Business Card	10/5/21 - 11/4/21; Glenn- 8422	437 - Cash-Gen Ctg	1.36	1,135.08
Check	11/23/2021	805304050	Business Card	10/5/21 - 11/4/21; Mary 5375	437 - Cash-Gen Ctg	116.40	1,251.48
Check	11/23/2021	805304052	Business Card	10/5/21 - 11/4/21; Pomi 7901	437 - Cash-Gen Ctg	1.99	1,253.46
Check	11/23/2021	805304054	Business Card	10/5/21 - 11/4/21; Wilson 3147	437 - Cash-Gen Ctg	14.45	1,267.91
Check	11/23/2021	805304061	Kentfield Fire District Payroll Account	IBS Invoice Fee	437 - Cash-Gen Ctg	111.30	1,379.21
Total 2005 - Administrative Expense							1,379.21
2015 - Dues & Publications							
Check	11/23/2021	805304052	Business Card	10/5/21 - 11/4/21; Pomi 7901	437 - Cash-Gen Ctg	0.99	0.99
Check	11/23/2021	805304064	Business Card	10/5/21 - 11/4/21; Wilson 3147	437 - Cash-Gen Ctg	67.95	68.94
Total 2015 - Dues & Publications							68.94
2050 - Auto/Equipment Repair							
Check	11/01/2021	805303995	Alameda County Fire Department	Invoice # 2021-22-112; E17 Annual Maintenance, Replaced power module 11 in T17	437 - Cash-Gen Ctg	1,273.18	1,273.18
Check	11/09/2021	805304027	Aramark Uniform Services	(a/c #732113691) Inv #508000157537	437 - Cash-Gen Ctg	1,344.29	2,617.47
Check	11/09/2021	805304031	Brandon Tire Supply	Inv # 1030410	437 - Cash-Gen Ctg	71.11	2,688.60
Check	11/09/2021	805304032	Corbet's	(A/C #4675)	437 - Cash-Gen Ctg	2,695.80	5,384.40
Check	11/09/2021	805304033	DNG Enterprises, Inc.	(a/c #3770) 10/31/21 Statement	437 - Cash-Gen Ctg	52.20	5,436.60
Check	11/09/2021	805304034	Jackson's Hardware	(a/c #4538) PO # 9040	437 - Cash-Gen Ctg	493.02	5,929.62
Check	11/09/2021	805304035	Jeff's Twin Oaks Garage, Inc.	Invoice # 21877	437 - Cash-Gen Ctg	7.67	5,937.29
Total 2050 - Auto/Equipment Repair							7,267.77
2055 - Building Repair							
Check	11/01/2021	805304009	Dun-Rite Maintenance Inc.	Inv #38112	437 - Cash-Gen Ctg	2,500.00	2,500.00
Check	11/09/2021	805304039	TK Elevator Corporation	Cust #144933 / Inv #3005238595	437 - Cash-Gen Ctg	132.86	2,632.86
Check	11/09/2021	805304032	Corbet's	(A/C #4675)	437 - Cash-Gen Ctg	34.87	2,667.73
Check	11/23/2021	805304063	Marin Garden Solutions, Inc.	Inv # 2446	437 - Cash-Gen Ctg	150.80	2,818.53
Total 2055 - Building Repair							2,818.53
2080 - Works Comp Ins							
Check	11/01/2021	805304010	FASIS	(INV# FASIS-2022-0389) 2021-2022 Employment Assistance Program	437 - Cash-Gen Ctg	766.08	766.08
Total 2080 - Works Comp Ins							766.08
2105 - Dispatch							
Check	11/01/2021	805304019	Marin County Sheriff's Office	Inv #11854 02 - FY 21/22: Oct - Dec 2021	437 - Cash-Gen Ctg	23,087.00	23,087.00
Total 2105 - Dispatch							23,087.00
2115 - Emergency Fire Expenses							
Check	11/23/2021	805304048	Business Card	10/5/21 - 11/4/21; Garcia 3779	437 - Cash-Gen Ctg	312.48	312.48
Check	11/23/2021	805304049	Business Card	10/5/21 - 11/4/21; Glenn- 8422	437 - Cash-Gen Ctg	302.28	614.76
Total 2115 - Emergency Fire Expenses							614.76
2125 - Garbage							
Check	11/09/2021	805304038	Marin Sanitary Service	Inv # 2561651_October 2021 Service	437 - Cash-Gen Ctg	759.05	759.05
Total 2125 - Garbage							759.05
2130 - Gas & Electric							
Check	11/01/2021	805304024	Pacific Gas & Electric	Acct 1176933549-5 - 10/22/2021	437 - Cash-Gen Ctg	591.05	591.05
Total 2130 - Gas & Electric							591.05
2135 - Gas & Oil							
Check	11/01/2021	805304022	North Bay Petroleum	Acct 210178 / Inv #9222666	437 - Cash-Gen Ctg	1,605.57	1,605.57

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Type	Date	Num	Name	Memo	Split	Amount	Balance
Check	11/23/2021	805304049	Business Card	10/5/21 - 11/4/21: Glenn- 8422	437 - Cash-Gen Ckg	69.98	1,675.55
		Total 2135 - Gas & Oil				1,675.55	1,675.55
Check	11/01/2021	805303996	American Messaging	A/C #W4-106070/Inv #W4106070/VK November 2021	437 - Cash-Gen Ckg	23.73	23.73
		Total 2145 - Pager System				23.73	23.73
Check	11/23/2021	805304051	Business Card	10/5/21 - 11/4/21: Pasero 8438	437 - Cash-Gen Ckg	54.34	54.34
Check	11/23/2021	805304058	Forster & Kroeger Landscape Maintenance	Inv #7918	437 - Cash-Gen Ckg	17,738.34	17,738.34
		Total 2150 - Prevention				17,738.34	17,738.34
Check	11/01/2021	805304013	Kentfield Assn. Firefighters	Share of Rental of La France Garage from AT&T Wireless (November 2021 - February 2022)	437 - Cash-Gen Ckg	1,000.00	1,000.00
		Total 2155 - Subsistence-Volunteer				1,000.00	1,000.00
Check	11/01/2021	805304006	Comcast	a/c# 8155 30 002 0097986	437 - Cash-Gen Ckg	109.87	109.87
Check	11/09/2021	805304029	Banshee Networks, Inc.	Invoice # 15119	437 - Cash-Gen Ckg	1,436.50	1,546.37
Check	11/23/2021	805304055	Comcast	a/c# 8155 30 002 0097986	437 - Cash-Gen Ckg	119.87	1,666.24
		Total 2200 - S/S-Computer				1,666.24	1,666.24
Check	11/09/2021	805304034	Jackson's Hardware	(a/c #4538) PO # 9032	437 - Cash-Gen Ckg	163.41	163.41
Check	11/23/2021	805304050	Business Card	10/5/21 - 11/4/21: Marty 5375	437 - Cash-Gen Ckg	16.93	180.34
Check	11/23/2021	805304053	Business Card	10/5/21 - 11/4/21: Viau 7962	437 - Cash-Gen Ckg	588.75	769.09
		Total 2205 - S/S-Fire Equipment				769.09	769.09
Check	11/01/2021	805304018	Life Assist	a/c #94904FD / Inv #1140711	437 - Cash-Gen Ckg	1,034.44	1,034.44
Check	11/09/2021	805304030	Bound Tree Medical, LLC	Acct #209491/ Invoice#s 84254142, 84256114, 84247537, 84263041, 84249405	437 - Cash-Gen Ckg	593.27	1,627.71
Check	11/23/2021	805304053	Business Card	10/5/21 - 11/4/21: Viau 7962	437 - Cash-Gen Ckg	80.13	1,707.84
		Total 2210 - S/S-Medical				1,707.84	1,707.84
Check	11/23/2021	805304065	National Print + Promo	Invoice # 0413902; Payroll Envelopes	437 - Cash-Gen Ckg	34.57	34.57
Check	11/23/2021	805304067	Rioch USA, Inc.	Acct #1374116-1034296/USC / Inv #105614551 (Lease 09/04/2021-12/03/2021)	437 - Cash-Gen Ckg	190.77	225.34
		Total 2215 - S/S-Office				225.34	225.34
Check	11/01/2021	805303994	Advanced Security Systems - Santa Rosa	Inv #582857	437 - Cash-Gen Ckg	94.50	94.50
Check	11/09/2021	805304032	Corbett's	(A/C #4675)	437 - Cash-Gen Ckg	29.42	123.92
Check	11/23/2021	805304050	Business Card	10/5/21 - 11/4/21: Marty 5375	437 - Cash-Gen Ckg	122.59	246.51
		Total 2220 - S/S-Station				246.51	246.51
Check	11/01/2021	805303997	AT&T 415 453 7464 025 3	BAN #9391050059 / Inv #17183450, Main line	437 - Cash-Gen Ckg	158.41	158.41
Check	11/01/2021	805303998	AT&T 415 453 1064 204 3	BAN #9391050050 / Inv #17183451, Elevator	437 - Cash-Gen Ckg	21.82	180.23
Check	11/01/2021	805303999	AT&T 415 457 4695 859 9	BAN #9391050051 / Inv #17183452, Fire Alarm Phone #1	437 - Cash-Gen Ckg	21.82	202.05
Check	11/01/2021	805304000	AT&T 415 433 1052 659 9	BAN #9391050052 / Inv #17183453, Fire Alarm #2	437 - Cash-Gen Ckg	21.82	223.87
Check	11/01/2021	805304025	Verizon Wireless	a/c #5420298899-0001 / Inv #9891280300	437 - Cash-Gen Ckg	165.38	389.25
Check	11/23/2021	805304040	AT&T 415 453 7464 025 3	BAN #9391050059 / Inv #17330930, Main line	437 - Cash-Gen Ckg	154.46	543.71
Check	11/23/2021	805304041	AT&T 415 453 1064 204 1	BAN #9391050060 / Inv #17330930, Elevator	437 - Cash-Gen Ckg	21.52	565.23
Check	11/23/2021	805304042	AT&T 415 457 4695 859 9	BAN #9391050061 / Inv #17330941, Fire Alarm Phone #1	437 - Cash-Gen Ckg	21.52	586.75
Check	11/23/2021	805304043	AT&T 415 453 1052 659 9	BAN #9391050062 / Inv #17330942, Fire Alarm #2	437 - Cash-Gen Ckg	608.27	1,195.02
Check	11/23/2021	805304052	Business Card	10/5/21 - 11/4/21: Pomi 7901	437 - Cash-Gen Ckg	464.59	1,659.61
		Total 2300 - Telephone				1,659.61	1,659.61
Check	11/23/2021	805304047	Bridges, Bryan	Reim PO #9046	437 - Cash-Gen Ckg	200.00	200.00
Check	11/23/2021	805304048	Business Card	10/5/21 - 11/4/21: Garcia 3779	437 - Cash-Gen Ckg	440.00	640.00
		Total 2305 - Training				640.00	640.00
Check	11/23/2021	805304053	Business Card	10/5/21 - 11/4/21: Viau 7962	437 - Cash-Gen Ckg	330.00	330.00
Check	11/23/2021	805304059	The Permanente Medical Group Inc.	Guarantor # 320900249819	437 - Cash-Gen Ckg	2,060.00	2,390.00
		Total 2315 - Wellness Fitness				2,390.00	2,390.00
		Total Services & Supplies				66,507.89	66,507.89

Kentfield Fire Protection District
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Type	Date	Num	Name	Memo	Split	Amount	Balance
Capital Outlay							
4070 - C/O-Apparatus Rplcmnt							
Check	11/01/2021	805304012	Hi-Tech	PO# 9029 - Chassis & Pump Prepayment Amount	437 - Cash-Gen Ckg	167,056.78	167,056.78
Total 4070 - C/O-Apparatus Rplcmnt						167,056.78	167,056.78
Total Capital Outlay						167,056.78	167,056.78
Total Expenses						676,661.30	676,661.30
TOTAL						0.00	0.00