

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



Regular Meeting Agenda
September 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 July 14, 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.
6. AGENDA ADJUSTMENTS

*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).

7. SPECIAL ANNOUNCEMENTS/PRESENTATIONS
 - A. KFD/MWPA Local Mitigation Projects/Current Fuel Reduction Projects

8. UNFINISHED BUSINESS
 - A. Kentfield fire District Type 3 Fire Engine – Chief Pomi Update
Board Discussion

9. NEW BUSINESS
 - A. GASB 75 Actuarial Report FY Ending June 30, 2021 – Chief Pomi
Board Action/Public Comment/Motion/BOD Roll Call Vote

 - B. Annual Gann Appropriations Limits Report - Chief Pomi
Board Action/Public Comment/Motion/BOD Roll Call Vote

 - C. **Resolution 7-2021** Determining the 2020/21 Appropriations Limit
Board Action/Public Comment/Motion/BOD Roll Call Vote

 - D. Measure G Tax Report FY 2020/21
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: Blood Drive, MERA Next Generation Project, FASIS E-Brief, Defensible Space Evaluations, Marin Voice

13. REPORTS
 - A. Overtime, Incident – July 2021 and August 2021

14. APPROVAL OF MONTHLY EXPENSES

Approval of July warrant 805303784 to and including 805303832 for \$1,056,093.61
Board Action/Public Comment/Motion/BOD Roll Call Vote

Approval of August warrant 805303833 to and including 805303917 for \$866,762.50
Board Action/Public Comment/Motion/BOD Roll Call Vote

CONFIRM NEXT MEETING DATE: October 13, 2021

15. MOMENT OF SILENCE

16. ADJOURNMENT

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

MEETING TYPE: Regular – Virtual Meeting via Teleconference

DATE: Wednesday, July 14, 2021

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

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

APPROVAL OF PRIOR MONTH'S MINUTES:

M/S Naso/Gerbsman to approve the minutes of June 9, 2021. Roll Call Vote: Corbet-Aye; Evergettis-Absent; Gerbsman-Aye; Murray-Abstain; Naso-Aye;
Ayes: 3 Nays: 0 Absent: 1 Abstain: 1
Motion passes

M/S Murray/Naso to approve the minutes of June 28, 2021. Roll Call Vote: Corbet-Aye; Evergettis-Absent; Gerbsman-Aye; Murray-Aye; Naso-Aye;
Ayes: 4 Nays: 0 Absent: 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: None

UNFINISHED BUSINESS:

- a. Kentfield Fire District Type 3 Fire Engine – Chief Pomi stated he would like to keep this topic in the agenda every month as an opportunity to provide updates, even when there is no action needed. A few months ago, there was a presentation on a Type 3 Fire Engine in which the District received Board direction to proceed with the specs, work details, and form a plan. The Kentfield Fire District staff has begun forming a working committee. They have been reviewing other Type 3 Engine's in the area, researching what would fit our department and community best when it comes to things like compartment size, layout, etc. The committee will be putting together enough details in their review to bring back to the Board in a future meeting.

NEW BUSINESS:

- a. Public Hearing for 2021/22 Proposed Final Budget – Director Gerbsman opened a Public Hearing at 6:36 p.m.
- b. 2021/22 Proposed Final Budget – Chief Pomi reported on the final budget with the following highlights:

REVENUE

Total Revenue - The projected revenue for budget 2020/21 remains constant at \$6,902,376.04.

PERSONNEL

1050/Salaries/Safety - Has not changed since the preliminary budget and will remain at \$5,221,872.

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

SERVICES & SUPPLY

2070/Insurance-General/Auto/Liability - The insurance market is very tough right now and the District received the new estimate of what is to be expected for the year; \$26,833 as the final figure. This reflects an increase of \$7,489, which is an increase of 38% from the preliminary budget.

DEBT SERVICE

Total Debt Service - Unchanged since the preliminary budget, totaling \$309,461. The District retired the Solar PV debt this past fiscal year but is continuing to pay for the station renovation remodel. The station remodel debt will be finalized and completed with a last payment on December 30, 2023.

CAPITAL OUTLAY

Total Capital Outlay - Remained exactly the same at \$331,826.

RESERVE ALLOCATIONS

Total Reserve Allocations Assigned Fund Balances - Remaining constant from the preliminary; \$6,165,203 is allocated in assigned funds.

BUDGET ANALYSIS

Due to an increase in the total service & supply category of \$7,489 since the preliminary budget, the final revision of the fund balance is \$34,836.04.

Director Gerbsman asked if there were any members of the public who wished to comment, discuss, or ask questions in regards to the final budget for fiscal year 2021/22.

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

Director Gerbsman closed the Public Hearing at 6:44 p.m.

- c. **Resolution 6-2021** Final Budget Fiscal Year 2021/22 – Chief Pomi stated this resolution is the formal procedure to adopt the final budget.

M/S Gerbsman/Naso to approve **Resolution 6-2021** Final Budget Fiscal Year 2021/22

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

Roll Call Vote: Corbet-Aye; Evergettis-Absent; Gerbsman-Aye; Murray-Aye; Naso-Aye;
Ayes: 4 Nays: 0 Absent: 1
Motion passes

CHIEF'S REPORT:

- a. Cal OES Type 6 Engine OES 2615 has replaced OES 325 – placed into service and deployed with Captain Garcia, Engineer McKnight, Firefighter Neve, and Seasonal Firefighter Philips in Klamath County, Oregon, fighting the Bootleg Fire incident.
- b. Change in Blood Drive Location – Central Marin Fire Department and the Town of Corte Madera has partnered with Kentfield Fire District on the Blood Drive. The new location is at the Corte Madera Community Center on 498 Tamalpais Drive in Corte Madera. The Blood Drive has grown so much that community center will serve as a better location.

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

- c. Fire Season Update 2021 – The statistics provided in the Chief’s Report are as of July 4th, 2021. Included in the statistics is a 5-year average and where we stand with CALFIRE and US Forest Service’s acres combined; 2021 has proven to be a very busy fire season so far. As of July 11th, there has been 300 additional fires and 70,000 additional acres burned, totaling roughly 150,000 acres burned.
- As mentioned prior, the OES Type 6 Engine is currently staffed with Captain Garcia, Engineer McKnight, Firefighter Neve and Seasonal Firefighter Phillips. They are up in Oregon helping with the Bootleg Fire in Klamath County. That fire is has burned over 200,000 acres. Battalion Chief Dave Glenn has been assigned as a safety officer to the Beckwourth Fire Complex in Plumas County; roughly 91,000 acres burned. Deputy Fire Marshal Pasero is also currently assigned as a resource manager at the River Fire in Mariposa County where they are battling a fire of approximately 10,000 acres.
- Marin County Fire has their strike team covering Madera Mariposa while the Type 3 strike team out of Marin County is also assigned to the Beckwourth. Even with these resources helping the out of county fires, all stations in Marin County remain fully staffed, including Kentfield.
- d. Defensible Space Evaluators – have been out and working hard. They came through a majority of Greenbrae and Kentfield area. The program started near the freeway and has completed the entire Greenbrae area, through Laurel Grove and is working their way to Ross. They will move into the Kent Woodlands next week.
- e. Evacuation Tags – Kentfield Fire District now has the evacuation tags readily available for the public. They are available to all Marin Residents.
- f. Up-coming Chipper Days – The first round of Chipper Days has been completed. The next schedule of Chipper Days are as follows: August 30th for Skylark & Murray, September 7th for the Kentfield/ Greenbrae areas, and September 13th for the Kent Woodlands.

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

Director Naso – In the event that an actual evacuation is ordered, Director Naso encourages all residents to pick up an evacuation tag. They are to be displayed after you’ve left the home so Sheriff officials can see the home is clear of residents. Their purpose is to help save time.

Director Gerbsman – Took the time to express how impressed he was with the MWPA’s Defensible Space Program and its evaluators. He felt the report they provided was full of detailed information which included pictures and recommendations. He stated the evaluators were professional and they knew what they were doing.

CORRESPONDENCE: Were reviewed.

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

APPROVAL OF WARRANTS:

M/S Gerbsman/Murray to approve June warrant 805303734 to and including 805303783 for \$443,380.21

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

Roll Call Vote: Corbet-Aye; Evergettis-Absent; Gerbsman-Aye; Murray-Aye; Naso-Aye
Ayes: 4; Noes: 0; Absent:1
Motion Passes

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

NEXT MEETING: The next regular meeting will be held on August 11, 2021.

ADDITIONAL ACTIONS: Director Gerbsman asked for a moment of silence for all the fire crews to be safe and healthy.

ADJOURNMENT: M/S Gerbsman/Corbet to adjourn this meeting at 7:01 p.m. All ayes.

Respectfully submitted,

Jena Wilson
Recording Secretary

DRAFT



Kentfield Fire Protection District

Mark Pomi
Fire Chief

1004 Sir Francis Drake Boulevard
Kentfield, CA 94904

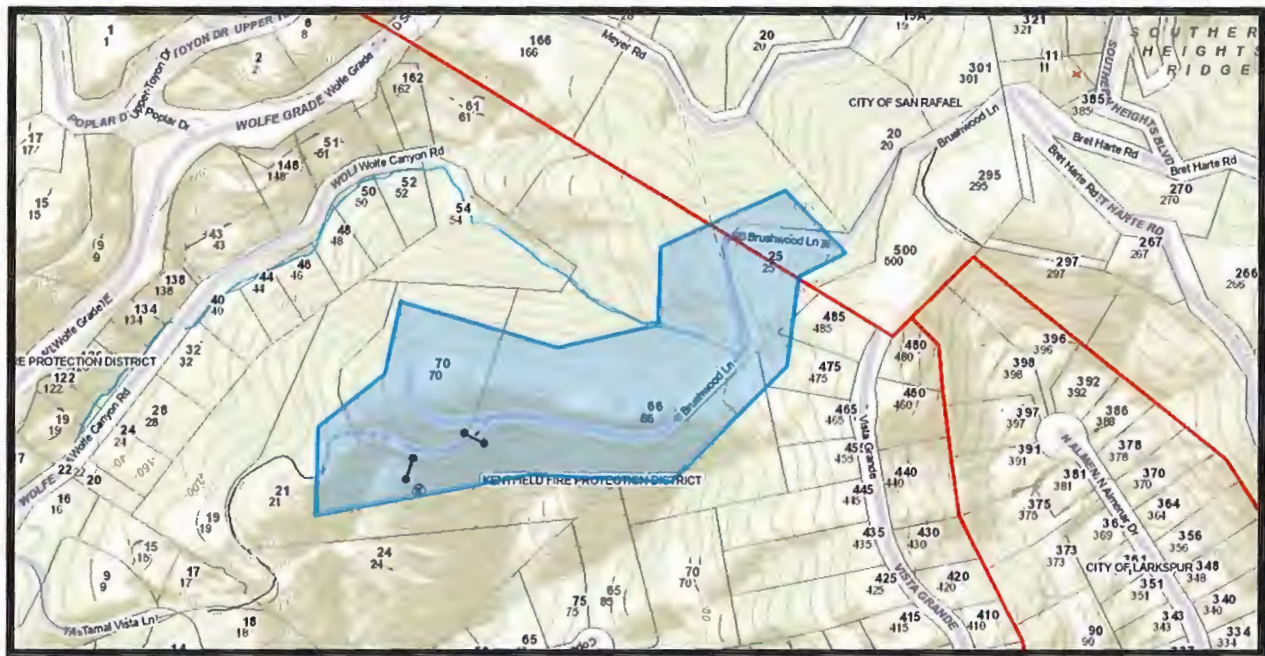
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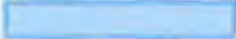


Fuel Reduction Project 2021

Brushwood Lane & Vista Grande Bowl

In July and August 2021, the Kentfield Fire District, in cooperation with the Marin Wildfire Prevention Authority (MWPA) and the Central Marin Zone Fire Agencies, started a comprehensive fuel reduction project located along Brushwood Lane (West of Vista Grande, North of Corte Dorado and East of Tamal Vista). Project work should be completed in early September.



 **Project Area**

The project will take aim at reducing hazardous dead fuel debris, removal of hazard trees and the removal of invasive, non-native, and fire-hazardous vegetation adjacent to fire access roads, emergency egress roads, and below power lines. The project scope will increase horizontal and vertical clearances around roadways for fire apparatus access that will benefit multiple neighborhoods and hundreds of homes surrounding the project area.



Kentfield Fire Protection District

Mark Pomi
Fire Chief

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Kentfield, CA 94904

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Fuel Reduction Project – Brushwood Lane 2021





Kentfield Fire Protection District

Mark Pomi
Fire Chief

1004 Sir Francis Drake Boulevard
Kentfield, CA 94904

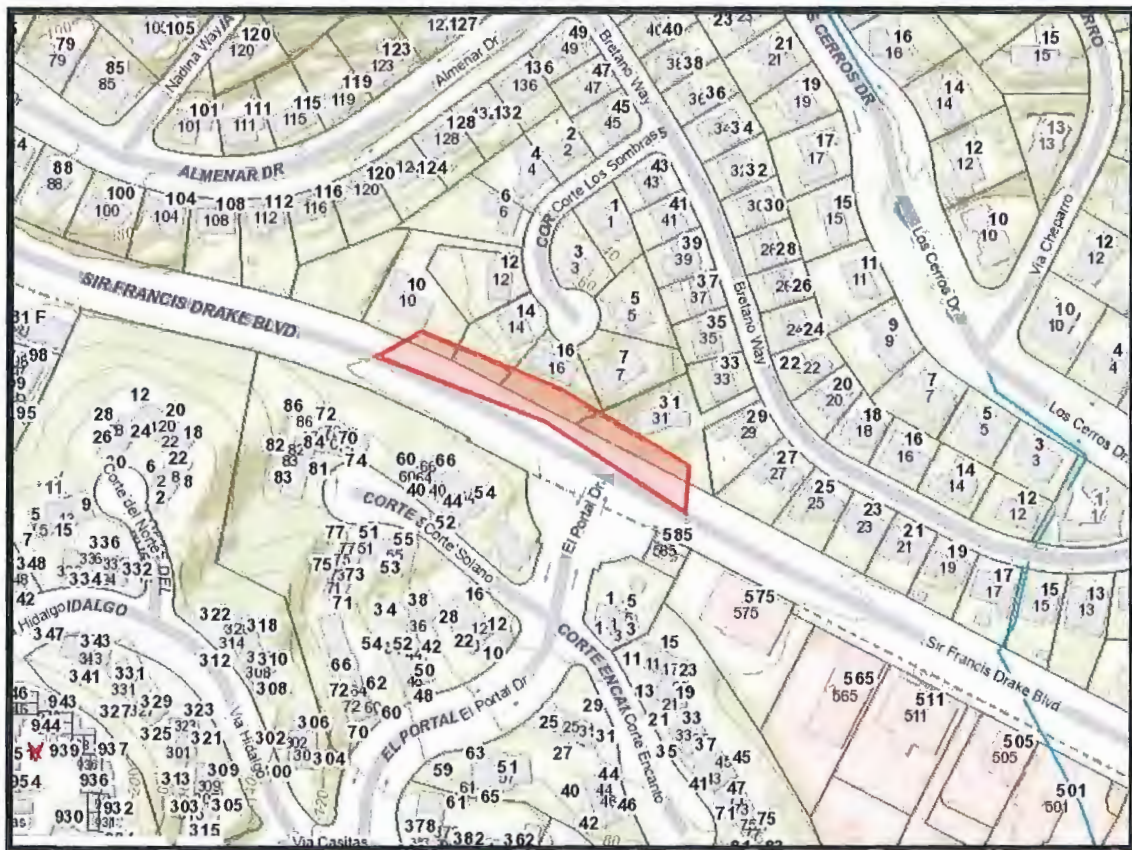
Phone: (415) 453-7464
Fax: (415) 453-4578



Fuel Reduction Project 2021

Sir Francis Drake Dead Pine Removal

In August 2021, the Kentfield Fire District, in cooperation with the Marin Wildfire Prevention Authority (MWPA) initiated a hazardous fuel reduction project that included removal of 7 dead pine trees North of Sir Francis Drake Boulevard (South of Bretano Way and Corte Los Sombras). The dead pine trees posed an immediate risk to structures, pedestrians and vehicle traffic along the Sir Francis Drake Boulevard corridor. The corridor serves as a key emergency evacuation route to the Ross Valley Communities. MWPA Local funding was utilized by the Kentfield Fire District in partnership with private landowners to remove the hazard trees for a mutual community benefit.



 Project Area



Kentfield Fire Protection District

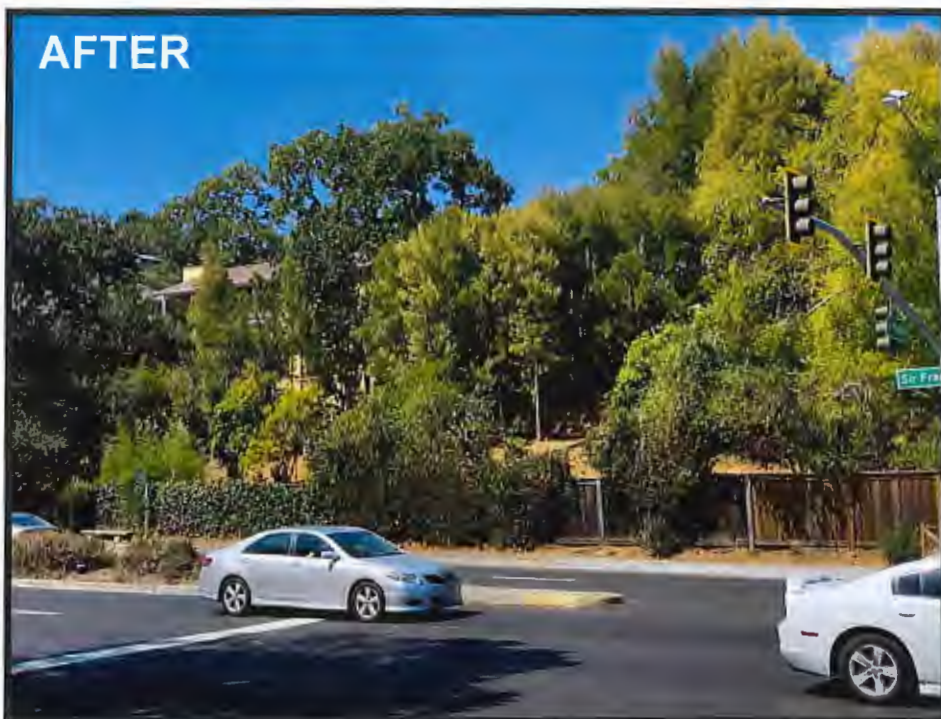
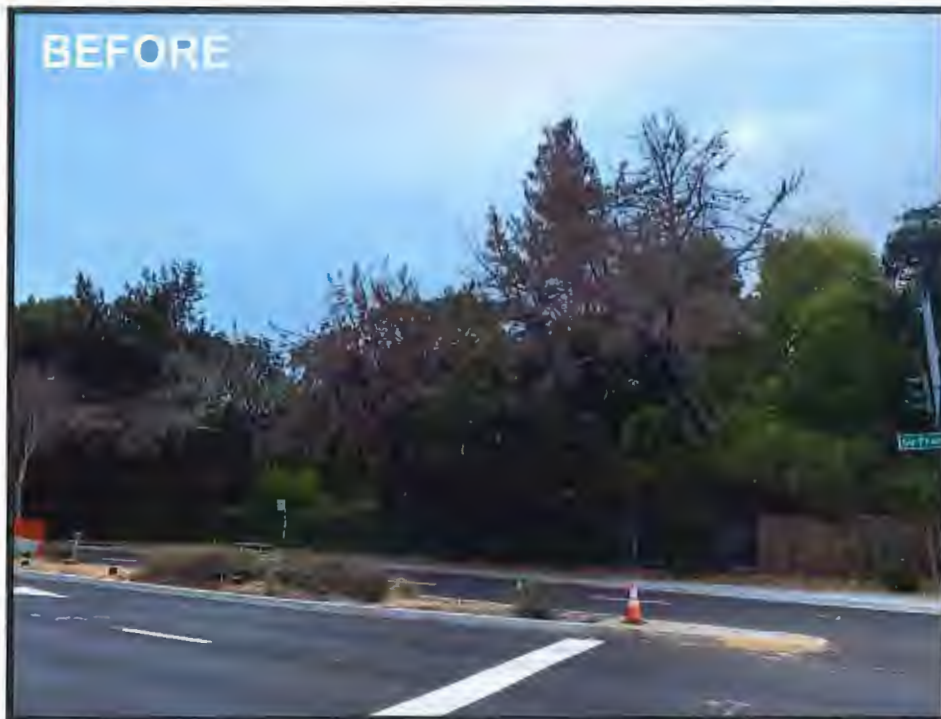
Mark Pomi
Fire Chief

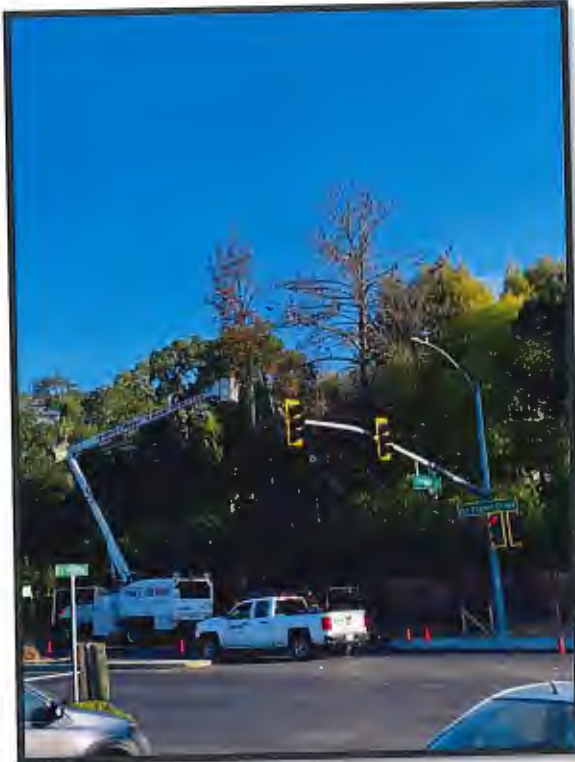
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Fuel Reduction Project 2021 – Sir Francis Drake Blvd.






Mark Pomi - Chief

KENTFIELD FIRE PROTECTION DISTRICT

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

KENTFIELD CA. 94904

TO: Board of Directors
FROM: Mark Pomi, Fire Chief 
SUBJECT: GASB 75 Actuarial Report FY ending June 30, 2021
DATE: 8/16/2021

This attached report is the Kentfield Fire Protection District Other Post-Employment Benefits GASB 75 Actuarial Report for F/Y Ending June 30, 2021 from MacLeod Watts. This report provide us with the updated actuarial valuation relative to the District's OPEB liability, (Other Post Employment Benefits) under GASB 75. The District has contracted with MacLeod Watts to produce this required actuarial valuations. This study focused on the valuation of the Post-Employment Medical Benefits for the District staff and Directors. The purpose is to assist the district on how we determine future annual minimum contributions to the CalPERS Trust (CERBT) as well as determine any change in funded/underfunded liabilities.

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

I recommend that the Board review, discuss, and consider approving.

MacLeod Watts

July 19, 2021

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

Re: Kentfield Fire Protection District Other Post-Employment Benefits
GASB 75 Actuarial Report for Fiscal Year Ending June 30, 2021

Dear Chief Pomi:

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

The primary purpose of this report is to provide information required by GASB 75 ("Accounting and Financial Reporting for Postemployment Benefits Other Than Pension") to be reported in the District's financial statements for the fiscal year ending June 30, 2021. The information included in this report reflects our understanding that the District will continue to contribute 100% or more of the Actuarially Determined Contribution this year and for the foreseeable future.

The exhibits presented are based on the results of an actuarial valuation prepared as of June 30, 2019, and on the employee data and details on plan benefits provided to us by the District for that valuation. The District also provided information on retiree benefit payments, trust contributions and total covered employee payroll for the current fiscal year. As with any analysis, the soundness of the report is dependent on the inputs. Please review the information shown in the report to be comfortable that it matches your records.

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

Sincerely,



Catherine L. MacLeod, FSA, FCA, EA, MAAA
Principal & Consulting Actuary

Enclosure



Kentfield Fire Protection District

GASB 75 Actuarial Report
Measured as of June 30, 2020
For Fiscal Year End June 30, 2021 Financial Reporting

Submitted July 2021

MacLeod Watts

Table of Contents

| | |
|--|----|
| A. Executive Summary | 1 |
| OPEB Obligations of the District..... | 1 |
| OPEB Funding Policy | 2 |
| Actuarial Assumptions | 2 |
| Important Dates for GASB 75 in this Report..... | 2 |
| Significant Results and Differences from the Prior Valuation..... | 3 |
| Impact on Statement of Net Position and OPEB Expense for Fiscal 2021 | 3 |
| Important Notices..... | 3 |
| B. Accounting Information (GASB 75) | 4 |
| Components of Net Position and Expense | 4 |
| Change in Net Position During the Fiscal Year | 5 |
| Change in Fiduciary Net Position During the Measurement Period | 6 |
| Expected Long-term Return on Trust Assets | 6 |
| Recognition Period for Deferred Resources..... | 7 |
| Deferred Resources as of Fiscal Year End and Expected Future Recognition | 7 |
| Sensitivity of Liabilities to Changes in the Discount Rate and Healthcare Cost Trend Rate..... | 8 |
| Schedule of Changes in the District’s Net OPEB Liability and Related Ratios | 9 |
| Schedule of Contributions..... | 10 |
| Detail of Changes to Net Position | 11 |
| Schedule of Deferred Outflows and Inflows of Resources | 12 |
| District Contributions to the Plan..... | 13 |
| Projected Benefit Payments (15-year projection) | 14 |
| Sample Journal Entries..... | 15 |
| C. Funding Information | 16 |
| D. Certification | 17 |
| E. Supporting Information | 18 |
| Section 1 - Summary of Employee Data | 18 |
| Section 2 - Summary of Retiree Benefit Provisions | 20 |
| Section 3 - Actuarial Methods and Assumptions..... | 22 |
| Addendum 1: Important Background Information | 26 |
| Addendum 2: MacLeod Watts Age Rating Methodology | 31 |
| Addendum 3: MacLeod Watts Mortality Projection Methodology | 32 |
| Glossary..... | 33 |



A. Executive Summary

This report presents actuarial information for financial reporting of the other post-employment benefit (OPEB) program of the Kentfield Fire Protection District (the District). The purpose of this valuation is to assess the OPEB liabilities and provide disclosure information required by Statement No. 75 of the Governmental Accounting Standards Board (GASB 75) for the fiscal year ending June 30, 2021.

Important background information regarding the valuation process can be found in Addendum 1. We recommend users of the report read this information to familiarize themselves with the process and context of actuarial valuations, including the requirements of GASB 75. The pages following this executive summary present various exhibits and other relevant information appropriate for disclosures under GASB 75. These exhibits were developed from a rollforward of the June 30, 2019, valuation.

A new biennial valuation should be prepared as of June 30, 2021. The results of this new valuation will first be applied for the District's financial reporting for its fiscal year ending June 30, 2022.

OPEB Obligations of the District

The District provides continuation of medical, dental and vision coverage to its retiring employees. Access to this coverage may create one or more of the following types of OPEB liabilities:

- **Explicit subsidy liabilities:** An "explicit subsidy" exists when the employer contributes directly toward the cost of retiree healthcare. In this program, the District pays a portion of medical premiums for qualifying retirees. Details are provided in Supporting Information Section 2.
- **Implicit subsidy liabilities:** An "implicit subsidy" exists when the premiums charged for retiree coverage are lower than the expected retiree claims for that coverage. In the CalPERS medical program, the same monthly premiums are charged for active employees and for pre-Medicare retirees. CalPERS has confirmed that the claims experience of these members is considered together in setting premium rates.

As is the nature of group premium rate structures, at some ages, retirees may be expected to experience higher claims than the premiums they pay, where at other ages, the reverse may be true. We determine the implicit rate subsidy for pre-Medicare retirees as the projected difference between (a) retiree medical claim costs by age and (b) premiums charged for retiree coverage. For more information see Section 3 and Addendum 2: MacLeod Watts Age Rating Methodology.

Different monthly premiums are charged for Medicare-eligible members. CalPERS confirmed that only the claims experience of these members is considered in setting Medicare-eligible premium rates. As such, there is no implicit subsidy by active employee premiums. We assumed that the Medicare Supplement premium structure is adequate to cover expected claims for these retirees.

The District does not pay any portion of dental or vision plan premiums for retirees. While premium rates are the same as for active employees, we do not expect an implicit subsidy to occur with respect to this coverage.



Executive Summary

(Continued)

OPEB Funding Policy

The District's OPEB funding policy affects the calculation of liabilities by impacting the discount rate that is used to develop the plan liability and expense. "Prefunding" is the term used when an agency consistently contributes an amount based on an actuarially determined contribution (ADC) each year. GASB 75 allows prefunded plans to use a discount rate that reflects the expected earnings on trust assets. Pay-as-you-go, or "PAYGO", is the term used when an agency only contributes the required retiree benefits when due. When an agency finances retiree benefits on a pay-as-you-go basis, GASB 75 requires the use of a discount rate equal to a 20-year high grade municipal bond rate.

The District continues to prefund its OPEB liability, contributing 100% or more of the Actuarially Determined Contributions each year. With the District's approval, the discount rate used in this valuation is 6.55%, reflecting the District's expectation of the long-term return on trust assets as of the measurement date. For additional information, see Expected Return on Trust Assets on page 6.

Actuarial Assumptions

The actuarial "demographic" assumptions (i.e., rates of retirement, death, disability or other termination of employment) used in this report were chosen, for the most part, to be the same as the actuarial demographic assumptions used for the most recent valuation of the retirement plan(s) covering District employees. Other assumptions, such as age-related healthcare claims, healthcare trend, retiree participation rates and spouse coverage, were selected based on demonstrated plan experience and/or our best estimate of expected future experience. All these assumptions, and more, impact expected future benefits. Please note that this valuation has been prepared on a closed group basis. This means that only employees and retirees present as of the valuation date are considered. We do not consider replacement employees for those we project to leave the current population of plan participants until the valuation date following their employment.

We emphasize that this actuarial valuation provides a projection of future results based on many assumptions. Actual results are likely to vary to some extent and we will continue to monitor these assumptions in future valuations. See Section 3 for a description of assumptions used in this valuation.

Important Dates for GASB 75 in this Report

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

| | |
|--------------------|---------------------------------|
| Fiscal Year End | June 30, 2021 |
| Measurement Date | June 30, 2020 |
| Measurement Period | June 30, 2019, to June 30, 2020 |
| Valuation Date | June 30, 2019 |



Executive Summary
 (Concluded)

Significant Results and Differences from the Prior Valuation

This report was prepared based on a roll forward of the June 30, 2019, actuarial valuation. No benefit changes and no material changes in plan members or premium rates were reported to MacLeod Watts since the 2019 valuation was prepared. Accordingly, no plan experience was analyzed, and no assumptions were changed. These will be reviewed when the next actuarial valuation is prepared.

We did reflect the difference between the expected and actual return on trust assets. This difference will be recognized over a 5 year period.

Impact on Statement of Net Position and OPEB Expense for Fiscal 2021

The plan's impact to Net Position will be the sum of difference between assets and liabilities as of the measurement date plus the unrecognized net outflows and inflows of resources. Different recognition periods apply to deferred resources depending on their origin. The plan's impact on Net Position on the measurement date can be summarized as follows:

| Items | For Reporting At Fiscal Year Ending June 30, 2021 |
|--|---|
| Total OPEB Liability | \$ 4,446,308 |
| Fiduciary Net Position | 3,516,372 |
| Net OPEB Liability (Asset) | 929,936 |
| Deferred (Outflows) of Resources | (776,491) |
| Deferred Inflows of Resources | 651,359 |
| Impact on Statement of Net Position | <u>\$ 804,804</u> |
| OPEB Expense, FYE 6/30/2021 | <u>\$ 244,613</u> |

Important Notices

This report is intended to be used only to present the actuarial information relating to other postemployment benefits for the District's financial statements. The results of this report may not be appropriate for other purposes, where other assumptions, methodology and/or actuarial standards of practice may be required or more suitable. We note that various issues in this report may involve legal analysis of applicable law or regulations. The District should consult counsel on these matters; MacLeod Watts does not practice law and does not intend anything in this report to constitute legal advice. In addition, we recommend the District consult with their internal accounting staff or external auditor or accounting firm about the accounting treatment of OPEB liabilities.



B. Accounting Information (GASB 75)

The following exhibits are designed to satisfy the reporting and disclosure requirements of GASB 75 for the fiscal year end June 30, 2021.

Components of Net Position and Expense

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

| Plan Summary Information for FYE June 30, 2021 <i>Measurement Date is June 30, 2020</i> | Kentfield FPD |
|--|-------------------|
| Items Impacting Net Position: | |
| Total OPEB Liability | \$ 4,446,308 |
| Fiduciary Net Position | 3,516,372 |
| Net OPEB Liability (Asset) | 929,936 |
| <i>Deferred (Outflows) Inflows of Resources Due to:</i> | |
| Assumption Changes | (241,525) |
| Plan Experience | 651,359 |
| Investment Experience | (10,589) |
| Deferred Contributions | (524,377) |
| Net Deferred (Outflows) Inflows of Resources | (125,132) |
| Impact on Statement of Net Position, FYE 6/30/2021 | \$ 804,804 |
| Items Impacting OPEB Expense: | |
| Service Cost | \$ 235,284 |
| Cost of Plan Changes | - |
| Interest Cost | 279,934 |
| Expected Earnings on Assets | (206,642) |
| Administrative expenses | 1,544 |
| <i>Recognized Deferred Resource items:</i> | |
| Assumption Changes | 79,851 |
| Plan Experience | (147,662) |
| Investment Experience | 2,304 |
| OPEB Expense, FYE 6/30/2021 | \$ 244,613 |



Accounting Information
 (Continued)

Change in Net Position During the Fiscal Year

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

| For Reporting at Fiscal Year End <i>Measurement Date</i> | 6/30/2020 <i>6/30/2019</i> | 6/30/2021 <i>6/30/2020</i> | Change During Period |
|---|-------------------------------|-------------------------------|----------------------------|
| Total OPEB Liability | \$ 4,145,958 | \$ 4,446,308 | \$ 300,350 |
| Fiduciary Net Position | 2,976,116 | 3,516,372 | 540,256 |
| Net OPEB Liability (Asset) | 1,169,842 | 929,936 | (239,906) |
| <i>Deferred Resource (Outflows) Inflows Due to:</i> | | | |
| Assumption Changes | (321,376) | (241,525) | 79,851 |
| Plan Experience | 799,021 | 651,359 | (147,662) |
| Investment Experience | 10,949 | (10,589) | (21,538) |
| Deferred Contributions | (573,868) | (524,377) | 49,491 |
| Net Deferred (Outflows) Inflows | (85,274) | (125,132) | (39,858) |
| Impact on Statement of Net Position | <u>\$ 1,084,568</u> | <u>\$ 804,804</u> | <u>\$ (279,764)</u> |

Change in Net Position During the Fiscal Year

| | |
|--|-------------------|
| Impact on Statement of Net Position, FYE 6/30/2020 | \$ 1,084,568 |
| OPEB Expense (Income) | 244,613 |
| Employer Contributions During Fiscal Year | <u>(524,377)</u> |
| Impact on Statement of Net Position, FYE 6/30/2021 | <u>\$ 804,804</u> |

OPEB Expense

| | |
|---|-------------------|
| Employer Contributions During Fiscal Year | \$ 524,377 |
| Deterioration (Improvement) in Net Position | <u>(279,764)</u> |
| OPEB Expense (Income), FYE 6/30/2021 | <u>\$ 244,613</u> |



Accounting Information

(Continued)

Change in Fiduciary Net Position During the Measurement Period

| | | Kentfield FPD |
|--|----|----------------|
| Fiduciary Net Position at Fiscal Year Ending 6/30/2020 | \$ | 2,976,116 |
| <i>Measurement Date 6/30/2019</i> | | |
| Changes During the Period: | | |
| Investment Income | | 182,800 |
| Employer Contributions | | 573,868 |
| Administrative expenses | | (1,544) |
| Benefit Payments | | (214,868) |
| Net Changes During the Period | | 540,256 |
| | | |
| Fiduciary Net Position at Fiscal Year Ending 6/30/2021 | \$ | 3,516,372 |
| <i>Measurement Date 6/30/2020</i> | | |

Expected Long-term Return on Trust Assets

The expected long-term return on trust assets was derived from information published by CalPERS for CERBT Strategy 2. CalPERS determined its returns using a building-block method and best-estimate ranges of expected future real rates of return for each major asset class (expected returns, net of OPEB plan investment expense and inflation). The target allocation and best estimates of geometric real rates of return published by CalPERS for each major class are summarized in the following table:

| CERBT Strategy 2 | | Years 1-10 | | | Years 11+ | | |
|---|-------------------|-----------------------------------|---|--------------------------|-----------------------------------|--|---------------------------|
| Major Asset Classification | Target Allocation | General Inflation Rate Assumption | 1-10 Year Expected Real Rate of Return* | Compound Return Yrs 1-10 | General Inflation Rate Assumption | 11+ Year Expected Real Rate of Return* | Compound Return Years 11+ |
| Global Equity | 40% | 2.00% | 4.80% | 6.80% | 2.92% | 5.98% | 8.90% |
| Fixed Income | 43% | 2.00% | 1.10% | 3.10% | 2.92% | 2.62% | 5.54% |
| Global Real Estate(REITs) | 8% | 2.00% | 3.20% | 5.50% | 2.92% | 5.00% | 7.92% |
| Treasury Inflation Protected Securities | 5% | 2.00% | 0.25% | 2.25% | 2.92% | 1.46% | 4.38% |
| Commodities | 4% | 2.00% | 1.50% | 3.50% | 2.92% | 2.87% | 5.79% |
| Volatility | 9.24% | | weighted | 5.22% | | weighted | 7.49% |

*Real rates of return come from a geometric representation of returns that assume a general inflation rate of 2.00%.

CalPERS' expected returns are split for years 1-10 and years 11 and thereafter. To derive the expected return specifically for the District, we projected plan benefits in each future year. Then applying the plan specific benefit payments to CalPERS' bifurcated return expectations, we determined the single equivalent long-term rate of return to be 6.55%. The District approved 6.55% as the assumed asset return and discount rate for GASB 75 purposes. We decreased the discount rate by 10 basis points to 6.45% (to accommodate expected trust administrative fees) to develop the Actuarially Determined contributions for prefunding the plan.



Accounting Information

(Continued)

Recognition Period for Deferred Resources

Liability changes due to plan experience which differs from what was assumed in the prior measurement period and/or from assumption changes during the period are recognized over the plan's Expected Average Remaining Service Life ("EARSL"). The EARSL of 7.79 years is the period used to recognize such changes in the OPEB Liability arising during the current measurement period.

Changes in the Fiduciary Net Position due to investment performance different from the assumed earnings rate are always recognized over 5 years.

Liability changes attributable to benefit changes occurring during the period are recognized immediately.

Deferred Resources as of Fiscal Year End and Expected Future Recognition

The exhibit below shows deferred resources as of the fiscal year end June 30, 2021.

| Kentfield FPD | Deferred Outflows of Resources | Deferred Inflows of Resources |
|--|-----------------------------------|----------------------------------|
| Changes of Assumptions | \$ 241,525 | \$ - |
| Differences Between Expected and Actual Experience | - | 651,359 |
| Net Difference Between Projected and Actual Earnings on Investments | 10,589 | - |
| Deferred Contributions | 524,377 | - |
| Total | \$ 776,491 | \$ 651,359 |

The District will recognize the Deferred Contributions in the next fiscal year. In addition, future recognition of these deferred resources is shown below.

| For the Fiscal Year Ending June 30 | Recognized Net Deferred Outflows (Inflows) of Resources |
|---|--|
| 2022 | \$ (65,506) |
| 2023 | (64,207) |
| 2024 | (61,454) |
| 2025 | (64,530) |
| 2026 | (80,197) |
| Thereafter | (63,351) |



Accounting Information
 (Continued)

Sensitivity of Liabilities to Changes in the Discount Rate and Healthcare Cost Trend Rate

The discount rate used for the fiscal year end 2021 is 6.55%. Healthcare Cost Trend Rate was assumed to start at 6.5% (effective January 2021) and grade down to 4.0% for years 2076 and thereafter. The impact of a 1% increase or decrease in these assumptions is shown in the chart below.

| Sensitivity to: | | | |
|---|-----------------------|------------------|-----------------------|
| Change in Discount Rate | Current - 1% 5.55% | Current 6.55% | Current + 1% 7.55% |
| Total OPEB Liability | 5,057,272 | 4,446,308 | 3,944,437 |
| Increase (Decrease) | 610,964 | | (501,871) |
| % Increase (Decrease) | 13.7% | | -11.3% |
| Net OPEB Liability (Asset) | 1,540,900 | 929,936 | 428,065 |
| Increase (Decrease) | 610,964 | | (501,871) |
| % Increase (Decrease) | 65.7% | | -54.0% |
| Change in Healthcare Cost Trend Rate | Current Trend - 1% | Current Trend | Current Trend + 1% |
| Total OPEB Liability | 3,896,502 | 4,446,308 | 5,127,802 |
| Increase (Decrease) | (549,806) | | 681,494 |
| % Increase (Decrease) | -12.4% | | 15.3% |
| Net OPEB Liability (Asset) | 380,130 | 929,936 | 1,611,430 |
| Increase (Decrease) | (549,806) | | 681,494 |
| % Increase (Decrease) | -59.1% | | 73.3% |



Other Post-Employment Benefit Program of the Kentfield Fire Protection District
GASB 75 Actuarial Report for Fiscal Year Ending June 30, 2021

Accounting Information

(Continued)

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

GASB 75 requires presentation of the 10-year history of changes in the Net OPEB Liability. Only results for years since GASB 75 was implemented (fiscal years 2018 through 2021) are shown in the table.

| Fiscal Year Ending | 6/30/2021 | 6/30/2020 | 6/30/2019 | 6/30/2018 |
|---|---------------------|---------------------|---------------------|---------------------|
| Measurement Date | 6/30/2020 | 6/30/2019 | 6/30/2018 | 6/30/2017 |
| Discount Rate on Measurement Date | 6.55% | 6.55% | 6.45% | 6.73% |
| Total OPEB liability | | | | |
| Service Cost | \$ 235,284 | \$ 203,194 | \$ 184,205 | \$ 181,363 |
| Interest | 279,934 | 295,122 | 277,065 | 260,866 |
| Changes of benefit terms | - | - | - | - |
| Differences between expected and actual experience | - | (674,783) | - | (393,980) |
| Changes of assumptions | - | 50,053 | 156,157 | 317,659 |
| Benefit payments | (214,868) | (199,934) | (155,559) | (100,539) |
| Net change in total OPEB liability | 300,350 | (326,348) | 461,868 | 265,369 |
| Total OPEB liability - beginning | 4,145,958 | 4,472,306 | 4,010,438 | 3,745,069 |
| Total OPEB liability - ending (a) | \$ 4,446,308 | \$ 4,145,958 | \$ 4,472,306 | \$ 4,010,438 |
| Plan fiduciary net position | | | | |
| Contributions - employer | \$ 573,868 | \$ 555,934 | \$ 500,559 | \$ 375,539 |
| Net investment income | 182,800 | 192,378 | 125,053 | 121,132 |
| Benefit payments | (214,868) | (199,934) | (155,559) | (100,539) |
| Administrative expenses | (1,544) | (556) | (1,106) | - |
| Other expenses | - | - | (2,597) | - |
| Net change in plan fiduciary net position | 540,256 | 547,822 | 466,350 | 396,132 |
| Plan fiduciary net position - beginning | 2,976,116 | 2,428,294 | 1,961,944 | 1,565,812 |
| Plan fiduciary net position - ending (b) | \$ 3,516,372 | \$ 2,976,116 | \$ 2,428,294 | \$ 1,961,944 |
| Net OPEB liability - ending (a) - (b) | \$ 929,936 | \$ 1,169,842 | \$ 2,044,012 | \$ 2,048,494 |
| Covered-employee payroll | \$ 1,979,856 | \$ 1,917,536 | \$ 1,821,232 | \$ 1,721,047 |
| Net OPEB liability as % of covered-employee payroll | 46.97% | 61.01% | 112.23% | 119.03% |



Other Post-Employment Benefit Program of the Kentfield Fire Protection District
 GASB 75 Actuarial Report for Fiscal Year Ending June 30, 2021

Accounting Information
 (Continued)

Schedule of Contributions

Since establishing the OPEB trust, the District has made regular contributions toward funding the Actuarially Determined Contribution (ADC) and confirmed its intention to continue doing so. This chart shows the contributions for the years since GASB 75 was implemented.

| Fiscal Year Ending | 6/30/2021 | 6/30/2020 | 6/30/2019 | 6/30/2018 |
|--|--------------|--------------|--------------|--------------|
| Actuarially Determined Contribution | \$ 335,922 | \$ 357,689 | \$ 356,323 | \$ 345,459 |
| Contributions in relation to the actuarially determined contribution | 524,377 | 573,868 | 555,934 | 500,559 |
| Contribution deficiency (excess) | \$ (188,455) | \$ (216,179) | \$ (199,611) | \$ (155,100) |
| Covered employee payroll | \$ 1,994,952 | \$ 1,979,856 | \$ 1,917,536 | \$ 1,821,232 |
| Contributions as % of covered employee payroll | 26.29% | 28.99% | 28.99% | 27.48% |

Notes Regarding the Development of Actuarially Determined Contributions

| Valuation Date Used to Determine ADC | 6/30/2019 | 7/1/2017 | 7/1/2015 | |
|--------------------------------------|---|-----------------------------------|------------------------------------|---------------|
| Actuarial cost method | Entry Age Normal Level % of pay | Entry Age Normal Level % of pay | Entry Age Normal Level % of pay | |
| Amortization method | Level % of Pay 30 yrs closed | Level % of Pay 30 yrs closed | Level % of Pay 30 yrs closed | |
| Amortization period | 19 Yrs remain | 20 Yrs remain | 21 Yrs remain | 22 Yrs remain |
| Asset valuation method | Market Value | Market Value | Market Value | |
| Inflation | 2.50% | 2.75% | 2.75% | 2.75% |
| Healthcare cost trend rates | 6.5% in 2021 fluctuating down to 4% by 2076 | 8% in 2018 to 5% in steps of 0.5% | 7.5% in 2017 to 4.5% in 0.5% steps | |
| Salary increases | 3.00% | 3.25% | 3.25% | |
| Investment rate of return | 6.45% | 6.73% | 6.73% | |
| Retirement age | from 50 to 75 | from 50 to 75 | from 50 to 75 | |
| Mortality | CalPERS 2017 Experience Study | CalPERS 2014 Experience Study | CalPERS 2014 Experience Study | |
| Mortality Improvement | MW Scale 2018 generationally | MW Scale 2017 generationally | MW Scale 2014 generationally | |



Accounting Information
(Continued)

Detail of Changes to Net Position

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

| Kentfield FPD | Total OPEB Liability (a) | Fiduciary Net Position (b) | Net OPEB Liability (c) = (a) - (b) | (d) Deferred Outflows (Inflows) Due to: | | | | Impact on Statement of Net Position (e) = (c) - (d) |
|---|--------------------------|----------------------------|------------------------------------|---|-----------------|-----------------------|------------------------|---|
| | | | | Assumption Changes | Plan Experience | Investment Experience | Deferred Contributions | |
| Balance at Fiscal Year Ending 6/30/2020 <i>Measurement Date 6/30/2019</i> | \$ 4,145,958 | \$ 2,976,116 | \$ 1,169,842 | \$ 321,376 | \$ (799,021) | \$ (10,949) | \$ 573,868 | \$ 1,084,568 |
| Changes During the Period: | | | | | | | | |
| Service Cost | 235,284 | | 235,284 | | | | | 235,284 |
| Interest Cost | 279,934 | | 279,934 | | | | | 279,934 |
| Expected Investment Income | | 206,642 | (206,642) | | | | | (206,642) |
| Employer Contributions | | 573,868 | (573,868) | | | | | (573,868) |
| Changes of Benefit Terms | - | | - | | | | | - |
| Administrative expenses | | (1,544) | 1,544 | | | | | 1,544 |
| Benefit Payments | (214,868) | (214,868) | - | | | | | - |
| Assumption Changes | - | | - | - | | | | - |
| Plan Experience | - | | - | | - | | | - |
| Investment Experience | | (23,842) | 23,842 | | | 23,842 | | - |
| Recognized Deferred Resources | | | | (79,851) | 147,662 | (2,304) | (573,868) | 508,361 |
| Employer Contributions in Fiscal Year | | | | | | | 524,377 | (524,377) |
| Net Changes in Fiscal Year 2020-2021 | 300,350 | 540,256 | (239,906) | (79,851) | 147,662 | 21,538 | (49,491) | (279,764) |
| Balance at Fiscal Year Ending 6/30/2021 <i>Measurement Date 6/30/2020</i> | \$ 4,446,308 | \$ 3,516,372 | \$ 929,936 | \$ 241,525 | \$ (651,359) | \$ 10,589 | \$ 524,377 | \$ 804,804 |



Accounting Information
 (Continued)

Schedule of Deferred Outflows and Inflows of Resources

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

| Deferred Resource | | | | | Balance as of Jun 30, 2020 | Recognition of Deferred Outflow or Deferred (Inflow) in Measurement Period: | | | | | | |
|---------------------|-----------------------|-------------------|-----------------|-----------------------|----------------------------------|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|------------|
| Date Created | Cause | Initial Amount | Period (Yrs) | Annual Recognition | | 2019-20 (FYE 2021) | 2020-21 (FYE 2022) | 2021-22 (FYE 2023) | 2022-23 (FYE 2024) | 2023-24 (FYE 2025) | 2024-25 (FYE 2026) | Thereafter |
| Loss Due To | | | | | | | | | | | | |
| 6/30/2017 | Assumption Changes | \$ 317,659 | 6.45 | \$ 49,216 | \$ 120,795 | \$ 49,216 | \$ 49,216 | \$ 49,216 | \$ 22,363 | \$ - | \$ - | \$ - |
| Investment Earnings | | | | | | | | | | | | |
| 6/30/2017 | Greater than Expected | (6,499) | 5.00 | (1,300) | (1,299) | (1,300) | (1,299) | - | - | - | - | - |
| Gain Due To | | | | | | | | | | | | |
| 6/30/2017 | Plan Experience | (393,980) | 6.45 | (61,040) | (149,820) | (61,040) | (61,040) | (61,040) | (27,740) | - | - | - |
| Loss Due To | | | | | | | | | | | | |
| 6/30/2018 | Assumption Changes | 156,157 | 6.45 | 24,210 | 83,527 | 24,210 | 24,210 | 24,210 | 24,210 | 10,897 | - | - |
| Investment Earnings | | | | | | | | | | | | |
| 6/30/2018 | Less than Expected | 18,470 | 5.00 | 3,694 | 7,388 | 3,694 | 3,694 | 3,694 | - | - | - | - |
| Gain Due To | | | | | | | | | | | | |
| 6/30/2019 | Plan Experience | (674,783) | 7.79 | (86,622) | (501,539) | (86,622) | (86,622) | (86,622) | (86,622) | (86,622) | (86,622) | (68,429) |
| Loss Due To | | | | | | | | | | | | |
| 6/30/2019 | Assumption Changes | 50,053 | 7.79 | 6,425 | 37,203 | 6,425 | 6,425 | 6,425 | 6,425 | 6,425 | 6,425 | 5,078 |
| Investment Earnings | | | | | | | | | | | | |
| 6/30/2019 | Greater than Expected | (24,290) | 5.00 | (4,858) | (14,574) | (4,858) | (4,858) | (4,858) | (4,858) | - | - | - |
| Investment Earnings | | | | | | | | | | | | |
| 6/30/2020 | Less than Expected | 23,842 | 5.00 | 4,768 | 19,074 | 4,768 | 4,768 | 4,768 | 4,768 | 4,770 | - | - |



Accounting Information

(Continued)

District Contributions to the Plan

District contributions to the Plan occur as benefits are paid to or on behalf of retirees. Benefit payments may occur in the form of direct payments for premiums (“explicit subsidies”) and/or indirect payments to retirees in the form of higher premiums for active employees (“implicit subsidies”). Note that the implicit subsidy contribution does not represent cash payments to retirees, but the reclassification of a portion of active healthcare expense to be recognized as a retiree healthcare cost. For details, see Addendum 1 – Important Background Information.

Benefits and contributions paid by the District during the measurement period are shown below.

| Benefit Payments During the Measurement Period, Jul 1, 2019 thru Jun 30, 2020 | Kentfield FPD |
|--|----------------------|
| Benefits Paid by Trust | \$ - |
| Benefits Paid by Employer (not reimbursed by trust) | 160,537 |
| Implicit benefit payments | 54,331 |
| <i>Total Benefit Payments During the Measurement Period</i> | \$ 214,868 |

| Employer Contributions During the Measurement Period, Jul 1, 2019 thru Jun 30, 2020 | Kentfield FPD |
|--|----------------------|
| Employer Contributions to the Trust | \$ 359,000 |
| Employer Contributions in the Form of Direct Benefit Payments (not reimbursed by trust) | 160,537 |
| Implicit contributions | 54,331 |
| <i>Total Employer Contributions During the Measurement Period</i> | \$ 573,868 |

This chart shows OPEB contributions paid after the measurement date but prior to this current fiscal year end.

| Employer Contributions During the Fiscal Year, Jul 1, 2020 thru Jun 30, 2021 | Kentfield FPD |
|---|----------------------|
| Employer Contributions to the Trust | \$ 336,000 |
| Employer Contributions in the Form of Direct Benefit Payments (not reimbursed by trust) | 173,150 |
| Implicit contributions | 15,227 |
| <i>Total Employer Contributions During the Fiscal Year</i> | \$ 524,377 |



Accounting Information
 (Continued)

Projected Benefit Payments (15-year projection)

The following is an estimate of other post-employment benefits to be paid on behalf of current retirees and current employees expected to retire from the District. Expected annual benefits have been projected on the basis of the actuarial assumptions outlined in Section 3.

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

| Projected Annual Benefit Payments | | | | | | | |
|-----------------------------------|---------------------|--------------------|---------|---------------------|--------------------|--------|---------|
| Fiscal Year Ending June 30 | Explicit Subsidy | | | Implicit Subsidy | | | Total |
| | Current Retirees | Future Retirees | Total | Current Retirees | Future Retirees | Total | |
| 2021 | 173,150 | - | 173,150 | 15,277 | - | 15,277 | 188,427 |
| 2022 | 156,972 | 44,876 | 201,848 | 13,230 | 9,664 | 22,894 | 224,742 |
| 2023 | 155,731 | 58,849 | 214,580 | 8,131 | 14,534 | 22,665 | 237,245 |
| 2024 | 148,329 | 71,017 | 219,346 | 2,424 | 10,224 | 12,648 | 231,994 |
| 2025 | 152,512 | 84,458 | 236,970 | 4,513 | 14,026 | 18,539 | 255,509 |
| 2026 | 156,547 | 95,295 | 251,842 | 6,917 | 18,706 | 25,623 | 277,465 |
| 2027 | 160,399 | 110,366 | 270,765 | 9,662 | 24,607 | 34,269 | 305,034 |
| 2028 | 161,607 | 120,107 | 281,714 | 12,769 | 25,120 | 37,889 | 319,603 |
| 2029 | 164,794 | 140,786 | 305,580 | 16,270 | 33,774 | 50,044 | 355,624 |
| 2030 | 139,497 | 154,596 | 294,093 | 4,108 | 31,559 | 35,667 | 329,760 |
| 2031 | 141,228 | 167,043 | 308,271 | 5,604 | 35,010 | 40,614 | 348,885 |
| 2032 | 135,215 | 190,105 | 325,320 | 3,617 | 46,136 | 49,753 | 375,073 |
| 2033 | 128,357 | 205,315 | 333,672 | - | 46,782 | 46,782 | 380,454 |
| 2034 | 128,575 | 232,015 | 360,590 | - | 60,005 | 60,005 | 420,595 |

The amounts shown in the Explicit Subsidy table reflect the expected payment by the District toward retiree medical premiums in each of the years shown. The amounts are shown separately, and in total, for those retired on the valuation date ("current retirees") and those expected to retire after the valuation date ("future retirees").

The amounts shown in the Implicit Subsidy table reflect the expected excess of retiree medical and prescription drug claims over the premiums expected to be charged during the year for retirees' coverage. These amounts are also shown separately and in total for those currently retired on the valuation date and for those expected to retire in the future.



Accounting Information
 (Concluded)

Sample Journal Entries

Beginning Account Balances

As of the fiscal year beginning 7/1/2020

| | Debit | Credit |
|--|-----------|-----------|
| Net OPEB Liability | | 1,169,842 |
| Deferred Resource -- Assumption Changes | 321,376 | |
| Deferred Resource -- Plan experience | | 799,021 |
| Deferred Resource -- Investment Experience | | 10,949 |
| Deferred Resource -- Contributions | 573,868 | |
| Net Position | 1,084,568 | |

** The entries above assume nothing is on the books at the beginning of the year. So to the extent that values already exist in, for example, the Net OPEB Liability account, then only the difference should be adjusted. The entries above represent the values assumed to exist at the start of the fiscal year.*

Journal entry to recharacterize retiree benefit payments not reimbursed by a trust, and record cash contributions to the trust during the fiscal year

| | Debit | Credit |
|-----------------|---------|---------|
| OPEB Expense | 173,150 | |
| Premium Expense | | 173,150 |
| OPEB Expense | 336,000 | |
| Cash | | 336,000 |

** This entry assumes a prior journal entry was made to record the payment for retiree premiums. This entry assumes the prior entry debited an account called "Premium Expense" and credited Cash. This entry reverses the prior debit to "Premium Expense" and recharacterizes that entry as an "OPEB Expense". Also, the entry for cash contributions to the trust is shown.*

Journal entries to record implicit subsidies during the fiscal year

| | Debit | Credit |
|-----------------|--------|--------|
| OPEB Expense | 15,227 | |
| Premium Expense | | 15,227 |

** This entry assumes that premiums for active employees were recorded to an account called "Premium Expense". This entry reverses the portion of premium payments that represent implicit subsidies and assigns that value to OPEB Expense.*

Journal entries to record other account activity during the fiscal year

| | Debit | Credit |
|--|---------|---------|
| Net OPEB Liability | 239,906 | |
| Deferred Resource -- Assumption Changes | | 79,851 |
| Deferred Resource -- Plan experience | 147,662 | |
| Deferred Resource -- Investment Experience | 21,538 | |
| Deferred Resource -- Contributions | | 49,491 |
| OPEB Expense | | 279,764 |



C. Funding Information

Prefunding (setting aside funds to accumulate in an irrevocable OPEB trust) has certain advantages, one of which is the ability to (potentially) use a higher discount rate in the determination of liabilities for GASB 75 reporting purposes. The District has been prefunding its OPEB liability by contributing 100% or more of the Actuarially Determined Contribution (ADC) each year.

Different terminology is sometimes used by actuaries and accountants when referring to key liability and expense components. Here are some of these terms which are often interchangeable:

| <u>Actuarial Funding Terminology</u> | <u>GASB 75 Terminology</u> |
|---|---|
| Present Value of Projected Benefits (PVPB) | N/A; typically not reported for accounting purposes |
| Actuarially Accrued Liability (AAL) | Total OPEB Liability (TOL) |
| Market Value of Assets | Fiduciary Net Position |
| Unfunded Actuarially Accrued Liability (UAAL) | Net OPEB Liability |
| Normal Cost | Service Cost |

The District approved development of Actuarially Determined Contributions (ADC) based on the following two components, which are then adjusted with interest to the District's fiscal year end:

- The amounts attributed to service performed in the current fiscal year (the normal cost) and
- Amortization of the unfunded actuarial accrued liability (UAAL).

The ADC determined for the District's fiscal year ending June 30, 2021, was developed based on the June 2019 actuarial valuation using a 6.45% discount rate. A summary is shown below:

| | |
|---|-------------------|
| Discount Rate | 6.45% |
| Actuarial Accrued Liability (projected) | \$ 4,510,439 |
| Actuarial Value of Assets (projected) | 3,538,653 |
| Unfunded Actuarial Accrued Liability (UAAL) | 971,786 |
| Amortization Factor* | 14.3557 |
| Actuarially Determined Contribution for FYE 2021 | |
| Amortization of UAAL | \$ 67,693 |
| Normal Cost | 247,875 |
| Interest to Fiscal Year End | 20,354 |
| Total ADC | \$ 335,922 |

* Determined on a level % of pay basis over a closed 30 year period; 19 years remain for FYE 2021

In our professional judgement, the ADC determined on this basis should provide for trust sufficiency, based on the current plan provisions and employee data, if all assumptions are exactly realized *and providing that the District contribute 100% or more of the total ADC each year*. When an agency commits to funding the trust at or above the ADC, GASB 75 allows use of the expected long term trust return to be used as the discount rate in determining the plan liability. Even so, the ADC developed on this basis does not guarantee trust sufficiency due to the non-trivial risk that the assumptions used to determine plan contributions may not be realized.



D. Certification

The purpose of this report is to provide actuarial information of the other postemployment benefits (OPEB) provided by the Kentfield Fire Protection District (the District) in compliance with Statement 75 of the Governmental Accounting Standards Board (GASB 75). We summarized the benefits in this report and our calculations were based on our understanding of the benefits as described herein.

In preparing this report we relied without audit on information provided by the District. This information includes, but is not limited to, plan provisions, census data, and financial information. We performed a limited review of this data and found the information to be reasonably consistent. The accuracy of this report is dependent on this information and if any of the information we relied on is incomplete or inaccurate, then the results reported herein will be different from any report relying on more accurate information.

We consider the actuarial assumptions and methods used in this report to be individually reasonable under the requirements imposed by GASB 75 and taking into consideration reasonable expectations of plan experience. The results provide an estimate of the plan's financial condition at one point in time. Future actuarial results may be significantly different due to a variety of reasons including, but not limited to, demographic and economic assumptions differing from future plan experience, changes in plan provisions, changes in applicable law, or changes in the value of plan benefits relative to other alternatives available to plan members.

Alternative assumptions may also be reasonable; however, demonstrating the range of potential plan results based on alternative assumptions was beyond the scope of our assignment except to the limited extent required by GASB 75 and in accordance with the District's stated OPEB funding policy. Results for accounting purposes may be materially different than results obtained for other purposes such as plan termination, liability settlement, or underlying economic value of the promises made by the plan.

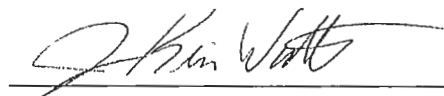
This report is prepared solely for the use and benefit of the District and may not be provided to third parties without prior written consent of MacLeod Watts. Exceptions are: The District may provide copies of this report to their professional accounting and legal advisors who are subject to a duty of confidentiality, and the District may provide this work to any party if required by law or court order. No part of this report should be used as the basis for any representations or warranties in any contract or agreement without the written consent of MacLeod Watts.

The undersigned actuaries are unaware of any relationship that might impair the objectivity of this work. Nothing within this report is intended to be a substitute for qualified legal or accounting counsel. Both actuaries are members of the American Academy of Actuaries and meet the qualification standards for rendering this opinion.

Signed: July 19, 2021



Catherine L. MacLeod, FSA, FCA, EA, MAAA



J. Kevin Watts, FSA, FCA, MAAA



E. Supporting Information

Section 1 - Summary of Employee Data

Active employees: The District reported 23 active members in the data provided to us for the June 2019 valuation. Of these, 14 active employees and 2 active Board members were currently enrolled in the medical program; the remaining 7 others were waiving coverage.

| Distribution of Benefits-Eligible Active Employees | | | | | | | | |
|--|------------------|--------|--------|----------|----------|---------|-------|---------|
| Current Age | Years of Service | | | | | | Total | Percent |
| | Under 1 | 1 to 4 | 5 to 9 | 10 to 14 | 15 to 19 | 20 & Up | | |
| Under 25 | 1 | 2 | | | | | 3 | 13% |
| 25 to 29 | 2 | | | | | | 2 | 9% |
| 30 to 34 | | 1 | 1 | | | | 2 | 9% |
| 35 to 39 | 1 | | 1 | | | | 2 | 9% |
| 40 to 44 | | 1 | | 1 | | | 2 | 9% |
| 45 to 49 | 1 | | | | 3 | | 4 | 17% |
| 50 to 54 | | | | | | | 0 | 0% |
| 55 to 59 | | | | | | 2 | 2 | 9% |
| 60 to 64 | | | 1 | | | 1 | 2 | 9% |
| 65 to 69 | | | | | | | 0 | 0% |
| 70 & Up | | 1 | 1 | 2 | | | 4 | 17% |
| Total | 5 | 5 | 4 | 3 | 3 | 3 | 23 | 100% |
| Percent | 22% | 22% | 17% | 13% | 13% | 13% | 100% | |

| | | |
|----------------------------------|------------------|------------------|
| Valuation | <u>July 2017</u> | <u>June 2019</u> |
| Average Attained Age for Actives | 49.6 | 46.3 |
| Average Years of Service | 11.6 | 9.0 |

Retirees: There are also 13 retirees and 3 survivors receiving benefits under this program on the valuation date. Their current ages are summarized in the chart below, as well as the average age at retirement.

| Retirees by Age | | | | |
|---------------------|------|------|-------|---------|
| Current Age | Misc | Fire | Total | Percent |
| Below 50 | 0 | 0 | 0 | 0% |
| 50 to 54 | 0 | 2 | 2 | 13% |
| 55 to 59 | 0 | 0 | 0 | 0% |
| 60 to 64 | 0 | 3 | 3 | 19% |
| 65 to 69 | 1 | 2 | 3 | 19% |
| 70 to 74 | 0 | 3 | 3 | 19% |
| 75 to 79 | 0 | 2 | 2 | 13% |
| 80 & up | 1 | 2 | 3 | 19% |
| Total | 2 | 14 | 16 | 100% |
| Average Age: | | | | |
| On 6/30/2019 | 74.3 | 69.4 | 70.0 | |
| At retirement | 68.6 | 53.7 | 55.6 | |



Supporting Information
 (Continued)

Section 1 - Summary of Employee Data
 (continued)

The level of coverage selected (e.g., single, two-party) impacts the District's OPEB liability. This chart summarizes the enrollment elections for all current active and retired members:

| Counts by Coverage Level | | | |
|--------------------------|-----------|-----------|-----------|
| Coverage Level | Active | Retired | Total |
| Employee Only | 2 | 7 | 9 |
| Employee + Spouse | 1 | 5 | 6 |
| Employee + Child(ren) | 2 | 0 | 2 |
| Employee + Family | 11 | 4 | 15 |
| Waived | 7 | 0 | 7 |
| Total | 23 | 16 | 39 |

Summary of Plan Member Counts: The numbers of those members currently or potentially eligible to receive benefits under the OPEB plan are required to be reported in the notes to the financial statements.

| Summary of Plan Member Counts on June 30, 2019 | |
|--|----|
| Number of active plan members | 23 |
| Number of inactive plan members currently receiving benefits | 16 |
| Number of inactive plan members entitled to but not receiving benefits | 0* |

* We are not aware of any eligible, waiving retirees as of the valuation date.



Supporting Information

(Continued)

Section 2 - Summary of Retiree Benefit Provisions

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

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

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

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

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

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

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

Since the PEMHCA resolution was passed over 20 years ago, one might expect the District's payment toward retiree medical benefits to now be equal to that provided for active employees in the same plan at the same coverage levels. However, the \$100 per month maximum increase (described above) causes the benefit for family coverage¹ to remain below the benefits provided to active employees, until the retiree becomes eligible for Medicare and the premium rates decrease.

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

¹ The two-party cap converged to the two-party PERS Choice rate effective January 1, 2020.



Supporting Information
 (Continued)

Section 2 - Summary of Retiree Benefit Provisions

Current premium rates: The 2020 CalPERS monthly medical plan rates in the Region 1 rate group are shown in the table below. If different rates apply where the member resides outside of this area, those rates are reflected in the valuation, but not listed here. The additional CalPERS administration fee is assumed to be separately expensed each year and has not been projected as an OPEB liability in this valuation.

| Region 1 2020 Health Plan Rates | | | | | | |
|---|------------------------------|-------------|-------------|----------------------------|-------------|-------------|
| Plan | Actives and Pre-Med Retirees | | | Medicare Eligible Retirees | | |
| | Ee Only | Ee & 1 | Ee & 2+ | Ee Only | Ee & 1 | Ee & 2+ |
| Health Net SmartCare | \$ 1,000.52 | \$ 2,001.04 | \$ 2,601.35 | <i>Not Available</i> | | |
| Kaiser HMO | 768.49 | 1,536.98 | 1,998.07 | 339.43 | 678.86 | 1,139.95 |
| PERS Choice PPO | 861.18 | 1,722.36 | 2,239.07 | 351.39 | 702.78 | 1,219.49 |
| PERSCare PPO | 1,133.14 | 2,266.28 | 2,946.16 | 384.78 | 769.56 | 1,449.44 |
| UnitedHealthcare HMO | 899.94 | 1,799.88 | 2,339.84 | 327.03 | 654.06 | 1,194.02 |
| Western Health Advantage HMO | 731.96 | 1,463.92 | 1,903.10 | <i>Not Available</i> | | |
| <i>2020 maximum District-paid share of premium</i> | | | | | | |
| Retired Board Members | \$ 861.18 | \$ 1,722.36 | \$ 1,855.01 | \$ 861.18 | \$ 1,722.36 | \$ 1,855.01 |
| Retired Non-Board Members | \$861.18 | | | | | |

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



Supporting Information

(Continued)

Section 3 - Actuarial Methods and Assumptions

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

Important Dates

| | |
|--------------------------|---|
| Fiscal Year End | June 30, 2021 |
| GASB 75 Measurement Date | Last day of the prior fiscal year (June 30, 2020) |
| Valuation Date | June 30, 2019 |

Valuation Methods

| | |
|---|---|
| Funding Method | Entry Age Normal Cost, level percent of pay |
| Asset Valuation Method | Market value of assets |
| Participants Valued | Only current active employees and retired participants and covered dependents are valued. No future entrants are considered in this valuation. |
| Development of Age-related Medical Premiums | <p>Actual premium rates for retirees and their spouses were adjusted to an age-related basis by applying medical claim cost factors developed from the data presented in the report, "Health Care Costs – From Birth to Death", sponsored by the Society of Actuaries. A description of the use of claims cost curves can be found in MacLeod Watts's Age Rating Methodology provided in Addendum 2 to this report.</p> <p>Representative claims costs derived for retirees not currently covered or not expected to be eligible for Medicare were developed from the program dataset provided by CalPERS. Sample claim costs used in developing the liability are shown in the chart on the next page.</p> <p>All current and future Medicare-eligible retirees are assumed to be covered by plans that are rated based solely on the experience of these retirees. Age-based premiums were not developed for Medicare retirees.</p> |



Supporting Information
 (Continued)

Section 3 - Actuarial Methods and Assumptions

Development of Age-related Medical Premiums
 (concluded)

| Expected Monthly Claims by Medical Plan for Selected Ages | | | | | | |
|---|------------------------------|--------|--------|----------|----------|----------|
| Region | Medical Plan | Male | | | | |
| | | 50 | 53 | 56 | 59 | 62 |
| Region 1 | Health Net SmartCare | \$ 725 | \$ 855 | \$ 993 | \$ 1,138 | \$ 1,293 |
| | Kaiser HMO | 763 | 900 | 1,045 | 1,198 | 1,362 |
| | PERS Choice PPO | 773 | 912 | 1,059 | 1,214 | 1,380 |
| | PERSCare PPO | 960 | 1,132 | 1,315 | 1,507 | 1,714 |
| | UnitedHealthcare HMO | 757 | 893 | 1,037 | 1,188 | 1,351 |
| | Western Health Advantage HMO | 684 | 807 | 937 | 1,074 | 1,221 |
| Out of State | PERS Choice PPO | 455 | 536 | 623 | 714 | 812 |
| Region | Medical Plan | Female | | | | |
| | | 50 | 53 | 56 | 59 | 62 |
| Region 1 | Health Net SmartCare | \$ 898 | \$ 986 | \$ 1,062 | \$ 1,147 | \$ 1,265 |
| | Kaiser HMO | 946 | 1,039 | 1,118 | 1,208 | 1,331 |
| | PERS Choice PPO | 958 | 1,052 | 1,132 | 1,224 | 1,349 |
| | PERSCare PPO | 1,190 | 1,307 | 1,406 | 1,520 | 1,675 |
| | UnitedHealthcare HMO | 938 | 1,030 | 1,109 | 1,198 | 1,321 |
| | Western Health Advantage HMO | 848 | 931 | 1,002 | 1,083 | 1,194 |
| Out of State | PERS Choice PPO | 564 | 619 | 666 | 720 | 794 |

Economic Assumptions

| | |
|----------------------------|--|
| Long Term Return on Assets | 6.45% as of June 30, 2020 and June 30, 2019 net of plan investment expenses |
| Discount Rate | 6.45% as of June 30, 2020 and June 30, 2019 |
| General Inflation Rate | 2.75% per year |
| Salary Increase | 3.0% per year. Since benefits do not depend on salary, this is used to allocate the cost of benefits between service years and to determine amortization payments for developing the Actuarially Determined Contributions. |
| Medicare Eligibility | Absent contrary data, all individuals are assumed to be eligible for Medicare Parts A and B at age 65. |
| Healthcare Trend | Medical plan premiums and claims costs by age are assumed to increase once each year. Increases over the prior year's levels are assumed to be effective on the dates shown in the chart on the following page. |



Supporting Information
 (Continued)

Section 3 - Actuarial Methods and Assumptions

Healthcare Trend (concluded)

| Effective January 1 | Premium Increase | Effective January 1 | Premium Increase |
|---------------------|------------------|---------------------|------------------|
| 2020 | Actual | 2060-66 | 4.80% |
| 2021 | 6.50% | 2067 | 4.70% |
| 2022 | 6.00% | 2068 | 4.60% |
| 2023-24 | 5.50% | 2069 | 4.50% |
| 2025-27 | 5.40% | 2070-71 | 4.40% |
| 2027-46 | 5.30% | 2072 | 4.30% |
| 2047 | 5.20% | 2073-74 | 4.20% |
| 2048-49 | 5.10% | 2075 | 4.10% |
| 2050-2053 | 5.00% | 2076 | 4.00% |
| 2054-2059 | 4.90% | & later | 4.00% |

The healthcare trend shown above was developed using the Getzen Model 2019_b published by the Society of Actuaries using the following settings: Short Term Rates for years 2019-2022: 7.0%, 6.5%, 6.0%, 5.5%; CPI 2.5%; Real GDP Growth 1.5%; Excess Medical Growth 1.2%; Expected Health Share of GDP in 2028 20.5%; Resistance Point 25%; Year after which medical growth is limited to growth in GDP 2075.

Participant Election Assumptions

Participation rate

Active employees: 100% are assumed to continue their current plan election in retirement. If not currently covered, we assumed the employee would elect coverage in the Kaiser HMO Region 1 plan at or before retirement.

Retired participants: Existing medical plan elections are assumed to be continued until the retiree's death.

Spouse Coverage

Active employees: 85% are assumed to be married and elect coverage for their spouse in retirement. Surviving spouses are assumed to retain coverage until their death. Husbands are assumed to be 3 years older than their wives.

Retired participants: Existing elections for spouse coverage are assumed to continue until the spouse's death. Actual spouse ages are used; if unknown, husbands are assumed to be 3 years older than their wives. Spouse gender is assumed to be the opposite of the employee.

Dependent Coverage

Active employees and retired participants covering dependent children are assumed to end such coverage when the youngest currently covered dependent reaches age 26.



Supporting Information
(Continued)

Section 3 - Actuarial Methods and Assumptions

Demographic Assumptions

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 Improvement MacLeod Watts Scale 2018 applied generationally from 2015
(see Addendum 3)

| Retirement Formulas | Safety | | Misc. |
|---|-----------|------------------------------------|-----------|
| <i>Hired before 1/1/2013:</i> | 3.0% @ 55 | <i>Hired before 8/1/2011:</i> | 3.0% @ 60 |
| <i>Hired on or after 1/1/2013 with prior CalPERS:</i> | 3.0% @ 55 | <i>Hired on or after 8/1/2011:</i> | 2.5% @ 55 |
| <i>PEPRA:</i> | 2.7% @ 57 | <i>PEPRA:</i> | 2.0% @ 62 |

For sample rates of assumed mortality, service and disability retirement and separation (termination) prior to retirement at selected ages, please refer to our June 30, 2019, valuation report and/or the CalPERS experience study referenced above.

Changes recognized in the current measurement period:

None



Addendum 1: Important Background Information

General Types of Other Post-Employment Benefits (OPEB)

Post-employment benefits other than pensions (OPEB) comprise a part of compensation that employers offer for services received. The most common OPEB are medical, prescription drug, dental, vision, and/or life insurance coverage. Other OPEB may include outside group legal, long-term care, or disability benefits outside of a pension plan. OPEB does not generally include COBRA, vacation, sick leave (unless converted to defined benefit OPEB), or other direct retiree payments.

A direct employer payment toward the cost of OPEB benefits is referred to as an “explicit subsidy”. In addition, if claims experience of employees and retirees are pooled when determining premiums, retiree premiums are based on a pool of members which, on average, are younger and healthier. For certain types of coverage such as medical insurance, this results in an “implicit subsidy” of retiree premiums by active employee premiums since the retiree premiums are lower than they would have been if retirees were insured separately. GASB 75 and Actuarial Standards of Practice generally require that an implicit subsidy of retiree premium rates be valued as an OPEB liability.

| Expected retiree claims | | |
|--------------------------------------|---|-----------------------------------|
| Premium charged for retiree coverage | | Covered by higher active premiums |
| Retiree portion of premium | Agency portion of premium Explicit subsidy | Implicit subsidy |

This chart shows the sources of funds needed to cover expected medical claims for pre-Medicare retirees. The portion of the premium paid by the Agency does not impact the amount of the implicit subsidy.

Valuation Process

The valuation was based on employee census data and benefits provided by the District. A summary of the employee data is provided in Section 1 and a summary of the benefits provided under the Plan is provided in Section 2. While individual employee records have been reviewed to verify that they are reasonable in various respects, the data has not been audited and we have otherwise relied on the District as to its accuracy. The valuation was also based on the actuarial methods and assumptions described in Section 3.

In developing the projected benefit values and liabilities, we first determine an expected premium or benefit stream over the employee’s future retirement. Benefits may include both direct employer payments (explicit subsidies) and/or an implicit subsidy, arising when retiree premiums are expected to be subsidized by active employee premiums. The projected benefit streams reflect assumed trends in the cost of those benefits and assumptions as to the expected date(s) when benefits will end. We then apply assumptions regarding:

- The probability that each individual employee will or will not continue in service to receive benefits.
- The probability of when such retirement will occur for each retiree, based on current age, service and employee type; and
- The likelihood that future retirees will or will not elect retiree coverage (and benefits) for themselves and/or their dependents.



Important Background Information

(Continued)

We then calculate a present value of these benefits by discounting the value of each future expected benefit payment, multiplied by the assumed expectation that it will be paid, back to the valuation date using the discount rate. These benefit projections and liabilities have a very long time horizon. The final payments for currently active employees may not be made for many decades.

The resulting present value for each employee is allocated as a level percent of payroll each year over the employee's career using the entry age normal cost method and the amounts for each individual are then summed to get the results for the entire plan. This creates a cost expected to increase each year as payroll increases. Amounts attributed to prior fiscal years form the "Total OPEB Liability". The OPEB cost allocated for active employees in the current year is referred to as "Service Cost".

Where contributions have been made to an irrevocable OPEB trust, the accumulated value of trust assets ("Fiduciary Net Position") is applied to offset the "Total OPEB Liability", resulting in the "Net OPEB Liability". If a plan is not being funded, then the Net OPEB Liability is equal to the Total OPEB Liability.

It is important to remember that an actuarial valuation is, by its nature, a projection of one possible future outcome based on many assumptions. To the extent that actual experience is not what we assumed, future results will differ. Some possible sources of future differences may include:

- A significant change in the number of covered or eligible plan members
- A significant increase or decrease in the future premium rates
- A change in the subsidy provided by the Agency toward retiree premiums
- Longer life expectancies of retirees
- Significant changes in expected retiree healthcare claims by age, relative to healthcare claims for active employees and their dependents
- Higher or lower returns on plan assets or contribution levels other than were assumed, and/or
- Changes in the discount rate used to value the OPEB liability



Important Background Information

(Continued)

Requirements of GASB 75

The Governmental Accounting Standards Board (GASB) issued GASB Statement No. 75, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. This Statement establishes standards for the measurement, recognition, and disclosure of OPEB expense and related liabilities (assets), note disclosures, and, required supplementary information (RSI) in the financial reports of state and local governmental employers.

Important Dates

GASB 75 requires that the information used for financial reporting falls within prescribed timeframes. Actuarial valuations of the total OPEB liability are generally required at least every two years. If a valuation is not performed as of the Measurement Date, then liabilities are required to be based on roll forward procedures from a prior valuation performed no more than 30 months and 1 day prior to the most recent year-end. In addition, the net OPEB liability is required to be measured as of a date no earlier than the end of the prior fiscal year (the "Measurement Date").

Recognition of Plan Changes and Gains and Losses

Under GASB 75, gains and losses related to changes in Total OPEB Liability and Fiduciary Net Position are recognized in OPEB expense systematically over time.

- *Timing of recognition:* Changes in the Total OPEB Liability relating to changes in plan benefits are recognized immediately (fully expensed) in the year in which the change occurs. Gains and Losses are amortized, with the applicable period based on the type of gain or loss. The first amortized amounts are recognized in OPEB expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to OPEB and are to be recognized in future OPEB expense.
- *Deferred recognition periods:* These periods differ depending on the source of the gain or loss.

Difference between projected
and actual trust earnings:

5 year straight-line recognition

All other amounts:

Straight-line recognition over the expected average remaining service lifetime (EARSL) of all members that are provided with benefits, determined as of the beginning of the Measurement Period. In determining the EARSL, all active, retired and inactive (vested) members are counted, with the latter two groups having 0 remaining service years.



Important Background Information

(Continued)

Implicit Subsidy Plan Contributions

An implicit subsidy occurs when expected retiree claims exceed the premiums charged for retiree coverage. When this occurs, we expect part of the premiums paid for active employees to cover a portion of retiree claims. This transfer represents the current year’s “implicit subsidy”. Because GASB 75 treats payments to an irrevocable trust *or directly to the insurer* as employer contributions, each year’s implicit subsidy is treated as a contribution toward the payment of retiree benefits.

The following hypothetical example illustrates this treatment:

| Hypothetical Illustration of Implicit Subsidy Recognition | For Active Employees | For Retired Employees |
|---|--|---|
| <i>Prior to Implicit Subsidy Adjustment</i> | | |
| Premiums Paid by Agency During Fiscal Year | \$ 411,000 | \$ 48,000 |
| Accounting Treatment | Compensation Cost for Active Employees | Contribution to Plan & Benefits Paid from Plan |
| <i>After Implicit Subsidy Adjustment</i> | | |
| Premiums Paid by Agency During Fiscal Year | \$ 411,000 | \$ 48,000 |
| Implicit Subsidy Adjustment | (23,000) | 23,000 |
| Accounting Cost of Premiums Paid | \$ 388,000 | \$ 71,000 |
| Accounting Treatment Impact | Reduces Compensation Cost for Active Employees | Increases Contributions to Plan & Benefits Paid from Plan |

The example above shows that total payments toward active and retired employee healthcare premiums is the same, but for accounting purposes part of the total is shifted from actives to retirees. This shifted amount is recognized as an OPEB contribution and reduces the current year’s premium expense for active employees.



Important Background Information

(Continued)

Discount Rate

When the financing of OPEB liabilities is on a pay-as-you-go basis, GASB 75 requires that the discount rate used for valuing liabilities be based on the yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher (or equivalent quality on another rating scale). When a plan sponsor makes regular, sufficient contributions to a trust in order to prefund the OPEB liabilities, GASB 75 allows use of a rate up to the expected rate of return of the trust. Therefore, prefunding has an advantage of potentially being able to report overall lower liabilities due to future expected benefits being discounted at a higher rate.

Actuarial Funding Method and Assumptions

The “ultimate real cost” of an employee benefit plan is the value of all benefits and other expenses of the plan over its lifetime. These expenditures are dependent only on the terms of the plan and the administrative arrangements adopted, and as such are not affected by the actuarial funding method.

The actuarial funding method attempts to spread recognition of these expected costs on a level basis over the life of the plan, and as such sets the “incidence of cost”. GASB 75 specifically requires that the actuarial present value of projected benefit payments be attributed to periods of employee service using the Entry Age Actuarial Cost Method, with each period’s service cost determined as a level percentage of pay.

The results of this report may not be appropriate for other purposes, where other assumptions, methodology and/or actuarial standards of practice may be required or more suitable.



Addendum 2: MacLeod Watts Age Rating Methodology

Both accounting standards (e.g. GASB 75) and actuarial standards (e.g. ASOP 6) require that expected retiree claims, not just premiums paid, be reflected in most situations where an actuary is calculating retiree healthcare liabilities. Unfortunately, the actuary is often required to perform these calculations without any underlying claims information. In most situations, the information is not available, but even when available, the information may not be credible due to the size of the group being considered.

Actuaries have developed methodologies to approximate healthcare claims from the premiums being paid by the plan sponsor. Any methodology requires adopting certain assumptions and using general studies of healthcare costs as substitutes when there is a lack of credible claims information for the specific plan being reviewed.

Premiums paid by sponsors are often uniform for all employee and retiree ages and genders, with a drop in premiums for those participants who are Medicare-eligible. While the total premiums are expected to pay for the total claims for the insured group, on average, the premiums charged would not be sufficient to pay for the claims of older insureds and would be expected to exceed the expected claims of younger insureds. An age-rating methodology takes the typically uniform premiums paid by plan sponsors and spreads the total premium dollars to each age and gender intended to better approximate what the insurer might be expecting in actual claims costs at each age and gender.

The process of translating premiums into expected claims by age and gender generally follows the steps below.

1. *Obtain or Develop Relative Medical Claims Costs by Age, Gender, or other categories that are deemed significant.* For example, a claims cost curve might show that, if a 50 year old male has \$1 in claims, then on average a 50 year old female has claims of \$1.25, a 30 year male has claims of \$0.40, and an 8 year old female has claims of \$0.20. The claims cost curve provides such relative costs for each age, gender, or any other significant factor the curve might have been developed to reflect. Section 3 provides the source of information used to develop such a curve and shows sample relative claims costs developed for the plan under consideration.
2. *Obtain a census of participants, their chosen medical coverage, and the premium charged for their coverage.* An attempt is made to find the group of participants that the insurer considered in setting the premiums they charge for coverage. That group includes the participant and any covered spouses and children. When information about dependents is unavailable, assumptions must be made about spouse age and the number and age of children represented in the population. These assumptions are provided in Section 3.
3. *Spread the total premium paid by the group to each covered participant or dependent based on expected claims.* The medical claims cost curve is used to spread the total premium dollars paid by the group to each participant reflecting their age, gender, or other relevant category. After this step, the actuary has a schedule of expected claims costs for each age and gender for the current premium year. It is these claims costs that are projected into the future by medical cost inflation assumptions when valuing expected future retiree claims.

The methodology described above is dependent on the data and methodologies used in whatever study might be used to develop claims cost curves for any given plan sponsor. These methodologies and assumptions can be found in the referenced paper cited as a source in the valuation report.



Addendum 3: MacLeod Watts Mortality Projection Methodology

Actuarial standards of practice (e.g., ASOP 35, Selection of Demographic and Other Noneconomic Assumptions for Measuring Pension Obligations, and ASOP 6, Measuring Retiree Group Benefits Obligations) indicate that the actuary should reflect the effect of mortality improvement (i.e., longer life expectancies in the future), both before and after the measurement date. The development of credible mortality improvement rates requires the analysis of large quantities of data over long periods of time. Because it would be extremely difficult for an individual actuary or firm to acquire and process such extensive amounts of data, actuaries typically rely on large studies published periodically by organizations such as the Society of Actuaries or Social Security Administration.

As noted in a recent actuarial study on mortality improvement, key principles in developing a credible mortality improvement model would include the following:

- (1) Short-term mortality improvement rates should be based on recent experience.
- (2) Long-term mortality improvement rates should be based on expert opinion.
- (3) Short-term mortality improvement rates should blend smoothly into the assumed long-term rates over an appropriate transition period.

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 July 2017.

MacLeod Watts Scale 2018 is a two-dimensional mortality improvement scale reflecting both age and year of mortality improvement. The underlying base scale is Scale MP-2017 which has two segments – (1) historical improvement rates for the period 1951-2013 and (2) an estimate of future mortality improvement for years 2014-2016 using the Scale MP-2017 methodology but utilizing the assumptions obtained from Scale MP-2015. The MacLeod Watts scale then transitions from the 2016 improvement rate to the Social Security Administration (SSA) Intermediate Scale linearly over the 10-year period 2017-2026. After this transition period, the MacLeod Watts Scale uses the constant mortality improvement rate from the SSA Intermediate Scale from 2026-2040. The SSA's Intermediate Scale has a final step down in 2041 which is reflected in the MacLeod Watts scale for years 2041 and thereafter. Over the ages 95 to 115, the SSA improvement rate is graded to zero.

Scale MP-2017 can be found at the SOA website and the projection scales used in the 2017 Social Security Administrations Trustees Report at the Social Security Administration website.



Glossary

Actuarial Funding Method – A procedure which calculates the actuarial present value of plan benefits and expenses, and allocates these expenses to time periods, typically as a normal cost and an actuarial accrued liability

Actuarial Present Value of Projected Benefits (APVPB) – The amount presently required to fund all projected plan benefits in the future. This value is determined by discounting the future payments by an appropriate interest rate and the probability of nonpayment.

CalPERS – Many state governments maintain a public employee retirement system; CalPERS is the California program, covering all eligible state government employees as well as other employees of other governments within California who have elected to join the system

Defined Benefit (DB) – A pension or OPEB plan which defines the monthly income or other benefit which the plan member receives at or after separation from employment

Deferred Contributions – When an employer makes contributions after the measurement date and prior to the fiscal year end, recognition of these contributions is deferred to a subsequent accounting period by creating a deferred resource. We refer to these contributions as Deferred Contributions.

Defined Contribution (DC) – A pension or OPEB plan which establishes an individual account for each member and specifies how contributions to each active member's account are determined and the terms of distribution of the account after separation from employment

Discount Rate - Interest rate used to discount future potential benefit payments to the valuation date. Under GASB 75, if a plan is prefunded, then the discount rate is equal to the expected trust return. If a plan is not prefunded (pay-as-you-go), then the rate of return is based on a yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher.

Expected Average Remaining Service Lifetime (EARSL) – Average of the expected remaining service lives of all employees that are provided with benefits through the OPEB plan (active employees and inactive employees), beginning in the current period

Entry Age Actuarial Cost Method – An actuarial funding method where, for each individual, the actuarial present value of benefits is levelly spread over the individual's projected earnings or service from entry age to the last age at which benefits can be paid

Explicit Subsidy – The projected dollar value of future retiree healthcare costs expected to be paid directly by the Employer, e.g., the Employer's payment of all or a portion of the monthly retiree premium billed by the insurer for the retiree's coverage

Fiduciary Net Position – The value of trust assets used to offset the Total OPEB Liability to determine the Net OPEB Liability.

Government Accounting Standards Board (GASB) – A private, not-for-profit organization which develops generally accepted accounting principles (GAAP) for U.S. state and local governments; like FASB, it is part of the Financial Accounting Foundation (FAF), which funds each organization and selects the members of each board

Health Care Trend – The assumed rate(s) of increase in future dollar values of premiums or healthcare claims, attributable to increases in the cost of healthcare; contributing factors include medical inflation, frequency or extent of utilization of services and technological developments.



Glossary

(Continued)

Implicit Subsidy – The projected difference between future retiree claims and the premiums to be charged for retiree coverage; this difference results when the claims experience of active and retired employees are pooled together and a ‘blended’ group premium rate is charged for both actives and retirees; a portion of the active employee premiums subsidizes the retiree premiums.

Net OPEB Liability (NOL) – The liability to employees for benefits provided through a defined benefit OPEB. Only assets administered through a trust that meet certain criteria may be used to reduce the Total OPEB Liability.

Net Position – The Impact on Statement of Net Position is the Net OPEB Liability adjusted for deferred resource items

OPEB Expense – The OPEB expense reported in the Agency’s financial statement. OPEB expense is the annual cost of the plan recognized in the financial statements.

Other Post-Employment Benefits (OPEB) – Post-employment benefits other than pension benefits, most commonly healthcare benefits but also including life insurance if provided separately from a pension plan

Pay-As-You-Go (PAYGO) – Contributions to the plan are made at about the same time and in about the same amount as benefit payments and expenses coming due

PEMHCA – The Public Employees’ Medical and Hospital Care Act, established by the California legislature in 1961, provides community-rated medical benefits to participating public employers. Among its extensive regulations are the requirements that a contracting Agency contribute toward medical insurance premiums for retired annuitants and that a contracting Agency file a resolution, adopted by its governing body, with the CalPERS Board establishing any new contribution.

Plan Assets – The value of cash and investments considered as ‘belonging’ to the plan and permitted to be used to offset the AAL for valuation purposes. To be considered a plan asset, GASB 75 requires (a) contributions to the OPEB plan be irrevocable, (b) OPEB assets to dedicated to providing OPEB benefit to plan members in accordance with the benefit terms of the plan, and (c) plan assets be legally protected from creditors, the OPEB plan administrator and the plan members.

Public Agency Miscellaneous (PAM) – Non-safety public employees.

Select and Ultimate – Actuarial assumptions which contemplate rates which differ by year initially (the select period) and then stabilize at a constant long-term rate (the ultimate rate)

Service Cost – Total dollar value of benefits expected to be earned by plan members in the current year, as assigned by the actuarial funding method; also called normal cost

Total OPEB Liability (TOL) – Total dollars required to fund all plan benefits attributable to service rendered as of the valuation date for current plan members and vested prior plan members; a subset of “Actuarial Present Value”

Vesting – As defined by the plan, requirements which when met make a plan benefit nonforfeitable on separation of service before retirement eligibility




Mark Pomi - Chief

KENTFIELD FIRE PROTECTION DISTRICT

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

1004 SIR FRANCIS DRAKE BOULEVARD

KENTFIELD CA. 94904

TO: Board of Directors
FROM: Mark Pomi, Fire Chief 
SUBJECT: Annual Gann Appropriations Limits Report
DATE: 8/23/2021

Article XIIB of 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. Accountant Hom has prepared a report on the Property Tax Appropriations Limit for F/Y 2020-21. It is requested that the Board review and accept the attached report at the regular September Board meeting.

Resolution NO. 7-2021

Mark Pomi
Fire Chief

Phone: (415) 453-7464

Fax: (415) 453-4578

Kentfield Fire Protection District

1004 SIR FRANCIS DRAKE BOULEVARD

KENTFIELD, CALIFORNIA 94904-1468

www.kentfieldfire.org

RESOLUTION NO. 7-2021

RESOLUTION OF THE KENTFIELD FIRE DISTRICT BOARD OF DIRECTORS DETERMINING THE 2020/21 APPROPRIATIONS LIMIT

BE IT RESOLVED, by the Board of Directors of the Kentfield Fire Protection District, Marin County, California, that the Board, on the basis of appropriations limit calculation, has calculated the maximum limit applicable to the appropriation of tax proceeds for the fiscal year 2020/21 to be the sum of Six Million Five Hundred Seventy One Thousand Five Hundred Fifty Five Dollars. (\$6,571,555)

PASSED AND ADOPTED this 8th day of September 2021, by the following vote, to wit:

AYES:

NOES:

ABSENT:

Steve Gerbsman, Chairman, Board of Directors

ATTEST:

Barry Evergettis, Secretary, Board of Directors

**Kentfield Fire Protection District
Property Tax Appropriations Limit
Fiscal Year 2020-21**

| | | |
|--|------------------|-------------------------|
| Appropriations Limit 2019-20 | | 3,291,105 |
| Adjustment 2020-21 | | <u>103.1076%</u> |
| | | <u>3,393,379</u> |
| | | |
| Add: Adjustment as Approved by Voters: | | |
| Special Assessment Revenue | 801,473 | |
| Remaining Excess | <u>2,376,703</u> | 3,178,176 |
| | | |
| Limit 2020-21 | | <u><u>6,571,555</u></u> |

| | Proceeds of Taxes | Non-Proceeds of Taxes | Allocable | Total |
|---------------------------------|-------------------------|--------------------------|----------------|------------------|
| Property Taxes | 5,125,728 | | | 5,125,728 |
| Special Assessments | 801,473 | | | 801,473 |
| Supplemental Assessments | 105,540 | | | 105,540 |
| Aid Other Governmental Agencies | 380,132 | | | 380,132 |
| Revenue Use of Money & Property | | | 186,991 | 186,991 |
| Charges For Current Services | | 141,886 | | 141,886 |
| Other Income | | 39 | | 39 |
| Reimbursements | | 1,002,148 | | 1,002,148 |
| | | | | |
| Totals | <u>6,412,873</u> | <u>1,144,073</u> | <u>186,991</u> | <u>7,743,937</u> |
| Allocation | 158,682 | 28,309 | (186,991) | - |
| Allocated Totals | <u>6,571,555</u> | <u>1,172,382</u> | <u>-</u> | <u>7,743,937</u> |
| | | | | |
| Limit 2020-21 | <u><u>6,571,555</u></u> | | | |

**Kentfield Fire Protection District
Property Tax Appropriations Limit
Excess Over Limit
Fiscal Year 2020-21**


| | | |
|--------------------------------------|--------------------|-------------------------|
| Excess 6/30/2020 | | 2,951,389 |
| Add: Increase in Proceeds From Taxes | | |
| 6/30/2020 | (6,242,494) | |
| 6/30/2021 | <u>6,571,555</u> | |
| | | 329,061 |
| Less: Increase in Limit | | |
| 6/30/2020 | 3,291,105 | |
| 6/30/2021 | <u>(3,393,379)</u> | |
| | | <u>(102,274)</u> |
| Excess 6/30/2021 | | <u><u>3,178,176</u></u> |

Mark Pomi - Chief

KENTFIELD FIRE PROTECTION DISTRICT

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

1004 SIR FRANCIS DRAKE BOULEVARD
KENTFIELD CA. 94904

TO: Board of Directors
FROM: Mark Pomi, Fire Chief 
SUBJECT: Measure G Tax Report 20-21
DATE: 8/31/2021

Measure G Tax Report FY 2020/21

Measure G requires this report be prepared and reported to the Board annually. This report is not filed with any government entity. The report will be available at the Kentfield Fire Station for public access and posted on the District's web-site.

Revenues from fiscal year 2020-21 property tax bill collections are used to fund operating and maintenance expenses of the Kentfield Fire District, and to build up reserve accounts for the purpose of meeting current and future financial obligations including, but not limited to, pension and other post-employment benefits.

The Measure G special tax will continue to be collected, and its revenue will continue to be used for costs and expenditures of the Kentfield Fire District as outlined in this report.

KENTFIELD FIRE DISTRICT

MEASURE G – THE EMERGENCY MEDICAL RESPONSE AND FIRE PROTECTION SERVICES MEASURE

TAX REPORT

FISCAL YEAR 2020-21

SEPTEMBER 2021



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KENTFIELD FIRE DISTRICT

BOARD OF DIRECTORS

| | |
|------------------|---------------|
| Steve Gerbsman | Chairman |
| Ronald T. Naso | Vice-Chairman |
| Barry Evergettis | Secretary |
| Bruce Corbet | Director |
| Michael Murray | Director |

FIRE CHIEF

Mark Pomi

DISTRICT ADMINISTRATIVE ASSISTANT

Jena Wilson

KENTFIELD FIRE DISTRICT

MEASURE G SPECIAL TAX
TAX REPORT, FISCAL YEAR 2020-21

TABLE OF CONTENTS

| | |
|---|----|
| INTRODUCTION..... | 6 |
| RATE AND SPECIAL TAX METHOD OF APPORTIONMENT | 7 |
| RATE ADJUSTMENT FOR INFLATION | 8 |
| SPECIAL TAX FISCAL YEAR 2020-21 AND FUTURE PROJECTS..... | 9 |
| BUDGET FOR FISCAL YEAR 2020-21 | 10 |
| SPECIAL TAX FISCAL YEAR 2021-22 – PROJECTED REVENUE | 11 |
| SUMMARY OF SPECIAL TAX REVENUES BY YEAR..... | 12 |
| ADMINISTRATION OF SPECIAL TAXES | 13 |
| GENERAL ADMINISTRATIVE REQUIREMENTS | 13 |
| USE OF PROCEEDS | 13 |
| MEASURE G – BALLOT TEXT..... | 14 |
| MEASURE G – BALLOT RESULTS | 17 |
| DISTRICT BOUNDARY..... | 18 |
| SPECIAL TAX ROLL, FISCAL YEAR 2020-21 | 19 |

KENTFIELD FIRE DISTRICT

MEASURE G SPECIAL TAX
TAX REPORT, FISCAL YEAR 2020-21

LIST OF FIGURES

| | |
|--|----|
| FIGURE 1-MEASURE G SPECIAL TAX RATE..... | 7 |
| FIGURE 2-MEASURE G CPI ADJUSTMENT..... | 8 |
| FIGURE 3-BUDGET FOR FISCAL YEAR 2020-21..... | 10 |
| FIGURE 4-PRELIMINARY REVENUES FOR FISCAL YEAR 2021-22..... | 11 |
| FIGURE 5-SUMMARY OF SPECIAL TAX REVENUES..... | 12 |

INTRODUCTION

On November 5, 2013, registered voters in the Kentfield Fire District (“District”) voted to approve a special tax (“Measure G”) that received 75.49% support. The purpose of this special tax is to ensure that the community continues to receive a high level of fire protection and emergency medical response services, that local control over fire protection and emergency response is kept in Greenbrae and Kentfield, that rapid emergency response times are maintained to save lives, that the District has the ability to pay for current costs and services with current dollars, that both the high property values and high quality of life in this community is sustained, that the current fire risk rating is maintained to prevent increases in fire and home insurance costs, and to raise additional revenue to fund operating and maintenance expenses. The full text of Measure G is included in page 9 of this report.

The Kentfield Fire District encompasses an area that includes the unincorporated communities of Greenbrae and Kentfield in Marin County. The District boundaries are displayed on page 13 of this report. The District covers an area of 2.9 square miles of land and included approximately 6,485 residents at the time Measure G was balloted. The District is responsible for providing the following services to the community:

- Emergency medical calls
- Structure, wildland, and vehicle fire suppression
- Fire prevention services
- Urban-wildland interface monitoring
- Community evacuation planning and disaster preparedness
- Traffic collisions, entrapments, and rescues
- Industrial accidents and hazardous materials incidents
- Community education including school life safety programs

The District is governed by a Board of Directors that oversees the operations of the Kentfield Fire District pursuant to the State of California Health and Safety Code, Fire Protection District Law of 1987. The Kentfield Fire District Board of Directors meets monthly on the third Wednesday of the month.

Measure G special tax was collected for the first time in fiscal year 2014-15. This Report summarizes the purpose of the special tax, the fiscal year 2020-21 special tax, the projected fiscal year 2021-22 special tax, the method of apportionment, and other related data as required by Government Code Section 50075.1 et seq.

The Measure G special tax will continue to be collected, and its revenue will continue to be used to provide for costs and expenditures of the Kentfield Fire District as outlined in this report for as long as the Board of Directors for the District deems it necessary or unless the voters of the District repeal it.

RATE AND SPECIAL TAX METHOD OF APPORTIONMENT

The special tax will be levied each year on each taxable parcel of land within the boundaries of the Kentfield Fire District at the annual rates listed below:

| Figure 1 - Measure G Special Tax Rate | | |
|--|-------------|-----------------|
| Land Use | Rate | Unit |
| Improved Parcels - Total building area | \$ 0.07 | per square foot |
| Unimproved Parcels - 1st through 5th acre inclusive | \$ 20.00 | per acre |
| Unimproved Parcels - 6th through 25th acre inclusive | \$ 15.00 | per acre |
| Unimproved Parcels -26th acre and any additional acres | \$ 10.00 | per acre |

The passage of Measure G by the voters in November 5, 2013, authorized the District to levy the Special Tax for fiscal year 2019-20 at the rates listed above.

RATE ADJUSTMENT FOR INFLATION

The passage of Measure G by the voters on November 5, 2013, authorized the District to adjust the base rate annually beginning in FY 2015-16 based upon changes in the San Francisco-Oakland-San Jose, CA Consumer Price Index (CPI). Below is a table showing the yearly CPI and rate changes for the Kentfield Fire District Emergency Medical Response and Fire Protection Services Measure:

Figure 2 - Measure G CPI Adjustment

| CPI History for Given Year | | Maximum Increase Available | CPI Used for Kentfield Fire District (CPI-U) | | Cumulative Uncaptured Excess CPI | Historic Assessment per Square Foot | |
|----------------------------|-------|----------------------------|--|----------|----------------------------------|-------------------------------------|-----------|
| | | | FY 2014-15 | 1st Year | 0.00% | FY 2014-15 | \$ 0.1000 |
| Dec-2015 | 2.61% | 2.61% | FY 2015-16 | 2.61% | 0.00% | FY 2015-16 | \$ 0.1026 |
| Dec-2016 | 3.01% | 3.00% | FY 2016-17 | 3.00% | 0.01% | FY 2016-17 | \$ 0.1057 |
| Dec-2017 | 3.22% | 3.00% | FY 2017-18 | 3.00% | 0.23% | FY 2017-18 | \$ 0.1089 |
| Dec-2018 | 3.87% | 3.00% | FY 2018-19 | 3.00% | 1.10% | FY 2018-19 | \$ 0.1122 |
| Dec-2019 | 3.31% | 3.00% | FY 2019-20 | 3.00% | 1.41% | FY 2019-20 | \$ 0.1156 |
| Dec-2020 | 1.72% | 1.72% | FY 2020-21 | 1.72% | 1.41% | FY 2020-21 | \$ 0.1176 |
| Dec-2021 | | | FY 2021-22 | | | FY 2021-22 | |
| Dec-2022 | | | FY 2022-23 | | | FY 2022-23 | |
| Dec-2023 | | | FY 2023-24 | | | FY 2023-24 | |
| Dec-2024 | | | FY 2024-25 | | | FY 2024-25 | |

The Board of Directors may annually, by resolution passed by a simple majority of the Board, adjust the rate by an amount based upon changes in the San Francisco-Oakland-San Jose, CA Consumer Price Index (CPI) or 3% WHICHEVER IS LESS. The District will consider changes using data provided by the United States Bureau of Labor Statistics, for the preceding calendar year (or, if discontinued, a comparable index), as of December of each succeeding year. Under no circumstances can the cost of living adjustment be put in place without the proposed modification of the fee being publicly noticed and placed on the agenda of the Kentfield Fire District Board of Director's regular meeting with an opportunity for public input and discussion.

KENTFIELD FIRE DISTRICT

MEASURE G SPECIAL TAX
TAX REPORT, FISCAL YEAR 2020-21

SPECIAL TAX FISCAL YEAR 2020-21 AND FUTURE PROJECTS

Revenues from fiscal year 2019-20 property tax bill collections was used for the purpose of supporting and providing fire suppression, prevention, rescue and emergency medical services within the District. It may be used to increase budgeted accounts for the purpose of meeting current and future financial obligations including, but not limited to, pension and other post-employment benefits.

The District's services provided comprise the following:

- Emergency medical calls
- Structure, wildland, and vehicle fires
- Traffic collisions, entrapments, and rescues
- Industrial accidents and hazardous materials incidents
- Fire prevention services
- Evacuation planning and disaster preparedness
- Community education including school life safety programs
- Urban-wildland interface monitoring

The Figure below displays the budget for the Kentfield Fire District for fiscal year 2020-21:

Figure 3 - Budget for Fiscal Year 2020-21

| | |
|---|----------------------------|
| Reserves / Carry Over Revenues | |
| Measure G - Special Tax Fund | \$(553,960) |
| Revenues | |
| Measure G - Special Tax Revenues FY 2020-21 | 549,925 |
| | <u>549,925</u> |
| Expenses | |
| Emergency Communications | 117,068 |
| Administrative Expense | 234 |
| Auto & Equipment | 72,834 |
| Training | 400 |
| Prevention | 1,067 |
| Fire Equipment | 13,977 |
| Medical Supplies | 3,653 |
| Hose and Hydrants | 25,304 |
| Protective Equipment | 9,250 |
| Building Maintenance | 14,213 |
| Building Renovation | 283,922 |
| | <u>541,922</u> |
| Ending Balance | <u><u>\$ (545,957)</u></u> |

NOTES TO BUDGET FOR FISCAL YEAR 2020-21:

Reserve / Carry Over Revenues:

All Measure G Special Tax Fund monies spent in FY 2019-20.

(For subsequent years: The Measure G Fund balance is the remaining special tax moneys from fiscal year 2019-20).

Revenues:

These are the fiscal year 2020-21 revenues from Measure G Special Tax.

Expenses:

Include unfunded liability for retirement and other post-employment benefits. Ending balance represents expenses exceeding Measure G revenues. Shortfall covered by fund balance.

SPECIAL TAX FISCAL YEAR 2021-22 – PROJECTED REVENUE

Revenues from Measure G Special Tax for Fiscal Year 2020-21 and future years will continue to be utilized to fund the operating, maintenance, capital improvement, and capacity expansion expenditures, as well as any administrative cost associated with the administration of Measure G Special Tax, in the Kentfield Fire District.

The Figure below displays an estimate of the Measure G revenues for the Kentfield Fire District for fiscal year 2021-22:

Figure 4 - Preliminary Revenues for Fiscal Year 2021-22

| Parcels in District | Parcels Taxed by Square Foot | Tax Rate per Square Foot | Parcels Taxed by Acre | Tax Rate per Acre | Total Tax |
|----------------------------|-------------------------------------|---------------------------------|------------------------------|--------------------------|------------------|
| 2,326 | 2,316 | \$ 0.07 | 10 | \$ 20.00 | \$ 550,520 |

SUMMARY OF SPECIAL TAX REVENUES BY YEAR

The special tax revenues for fiscal year 2020-21, as well as the annual increase in the number of tax units and tax amount from year to year, is summarized in Figure 5.

Figure 5 - Summary of Special Tax Revenues

| Fiscal Year | Parcels in District | Parcels Taxed by Square Foot | Tax Rate per Square Foot | Parcels Taxed by Acre | Tax Rate per Acre | Total Annual Tax | Annual Change | |
|-------------|---------------------|------------------------------|--------------------------|-----------------------|-------------------|------------------|---------------|------------|
| | | | | | | | Tax Units | Tax Amount |
| 2014-15 | 2,345 | 2,326 | \$ 0.07 | 19 | \$ 20.00 | \$ 539,934 | | |
| 2015-16 | 2,343 | 2,324 | \$ 0.07 | 19 | \$ 20.00 | \$ 543,032 | (2) | \$ 3,098 |
| 2016-17 | 2,333 | 2,323 | \$ 0.07 | 10 | \$ 20.00 | \$ 544,277 | (10) | \$ 1,245 |
| 2017-18 | 2,332 | 2,322 | \$ 0.07 | 10 | \$ 20.00 | \$ 546,022 | (1) | \$ 1,745 |
| 2018-19 | 2,332 | 2,322 | \$ 0.07 | 10 | \$ 20.00 | \$ 552,809 | - | \$ 6,787 |
| 2019-20 | 2,327 | 2,317 | \$ 0.07 | 10 | \$ 20.00 | \$ 548,092 | (5) | \$ (4,717) |
| 2020-21 | 2,326 | 2,316 | \$ 0.07 | 10 | \$ 20.00 | \$ 549,925 | (1) | \$ 1,833 |

The amounts listed for fiscal year 2020-21 are preliminary. These amounts will be re-calculated with the County of Marin Assessor's Lien Roll data as of June 30, 2021, which will be the final parcel data information for the upcoming fiscal year. Therefore, the amounts for fiscal year 2020-21 may vary slightly from what is listed in the table above.

KENTFIELD FIRE DISTRICT

MEASURE G SPECIAL TAX
TAX REPORT, FISCAL YEAR 2020-21

ADMINISTRATION OF SPECIAL TAXES

GENERAL ADMINISTRATIVE REQUIREMENTS

The special tax levies are calculated for all parcels on the new fiscal year's assessor roll. This roll includes all parcels that are in existence prior to January 1 of the previous fiscal year. After the special tax levies have been computed, the levy data must be filed with the Marin County Auditor by August 10th of each year for inclusion on property tax bills.

After submission of the parcel tax levies, the final levies should be confirmed with the County Auditor prior to the preparation of tax bills, which typically occurs in October. The special tax is collected in two equal installments on the tax bills that are due on December 10 and April 10.

USE OF PROCEEDS

All proceeds of the special tax levied and imposed shall be accounted for and paid into a special account designated for use of operations and maintenance of the District, pursuant to Government Code Section 50075.1(b) and (c).

The Board of Directors will hold every year an annual public meeting to set the special tax rate and allocations funded by the special tax. Each year there will be a public accounting of the use of funds during the past year, as required by Government Code Section 50075.3, and approval of the use of funds for the next year.

MEASURE G – BALLOT TEXT

BALLOT QUESTION MEASURE "G"

KENTFIELD FIRE DISTRICT EMERGENCY MEDICAL RESPONSE & FIRE PROTECTION SERVICE MEASURE

To maintain rapid emergency medical response services, protect our homes and businesses from fire, keep property insurance rates manageable, and continue the District's long term fiscal well-being, shall the voters of Kentfield Fire District repeal the existing fire tax and replace it with a special tax of 10¢ per building square foot, retain the existing rate for vacant parcels, and increase the District's appropriations limit, with all revenue staying in our local community?

FULL TEXT MEASURE "G"

KENTFIELD FIRE DISTRICT EMERGENCY MEDICAL RESPONSE & FIRE PROTECTION SERVICE MEASURE

RESOLUTION NO. 4-2013

KENTFIELD FIRE DISTRICT
1004 SIR FRANCIS DRAKE BLVD, KENTFIELD, CA 94904

RESOLUTION OF THE BOARD OF DIRECTORS OF THE KENTFIELD FIRE DISTRICT ADOPTING INTENDED BALLOT LANGUAGE AND CALLING AND PROVIDING FOR AN ELECTION TO BE HELD IN SAID DISTRICT ON NOVEMBER 5, 2013 FOR THE PURPOSE OF SUBMITTING TO THE QUALIFIED VOTERS THE QUESTION OF THE ADOPTION OF A SPECIAL FIRE TAX FOR EMERGENCY MEDICAL RESPONSE AND FIRE PROTECTION SERVICES, AND REQUESTING THE BOARD OF SUPERVISORS TO CONSOLIDATE WITH ANY OTHER ELECTION CONDUCTED ON SAID DATE, AND REQUESTING ELECTION SERVICES BY THE MARIN COUNTY ELECTIONS DEPARTMENT

WHEREAS, The Kentfield Fire Board of Directors is authorized and charged to provide emergency response and fire protection services; and

WHEREAS, significant increases in fire protection and emergency medical service costs and community needs have occurred since the 1980 passage of the existing special fire tax known as Ordinance No. 1-80; and

WHEREAS, the Kentfield Fire District's (hereafter referred to as the District) current funding sources, including the current special fire tax are inadequate to fund the desired level of emergency medical and fire protection services; and

WHEREAS, the Board of the Kentfield Fire District (hereafter referred to as the Board) has determined that it is in the best interests of the District's citizens to ensure the ongoing and long-term fiscal integrity of the District while continuing to provide the appropriate levels of emergency medical response and fire protection services for the local community; and

WHEREAS, the Board desires to responsibly increase the funds available for fire protection and emergency medical response services by proposing a balloted special fire tax to the local community; and

WHEREAS, if approved by the voters, the proposed special fire tax will be used solely for the purpose of maintaining and improving the current level of public safety services within the District, with all funds staying in the Kentfield and Greenbrae local community.

NOW THEREFORE, BE IT HEREBY RESOLVED BY THE BOARD OF DIRECTORS OF THE KENTFIELD FIRE DISTRICT AS FOLLOWS:

It is the determination of the District that the Uniform District Election to be held on the 5th day of November, 2013, at which election the issue to be presented to the voters shall be:

KENTFIELD FIRE DISTRICT

MEASURE G SPECIAL TAX

TAX REPORT, FISCAL YEAR 2020-21

To maintain rapid emergency medical response services, protect our homes and businesses from fire, keep property insurance rates manageable, and continue the District's long term fiscal well-being, shall the voters of Kentfield Fire District repeal the existing fire tax and replace it with a special tax of 10¢ per building square foot, retain the existing rate for vacant parcels, and increase the District's appropriations limit, with all revenue staying in our local community?

1. Consolidation of Election. An election is hereby called for the purpose of submitting to the qualified voters within the District, the question of the adoption of a special tax for fire protection and prevention. This election shall be consolidated with the November 5, 2013 Uniform District Election in Marin County and with any other applicable election conducted on the same day.
2. Use of Funding. If approved by the voters, the special tax will be used solely for the purpose of supporting and providing fire suppression, prevention, rescue and emergency medical services within the District.
3. Election Services and Canvassing. The District authorizes and directs the Elections Department, at District expense, to provide all necessary election services and to canvass the results of said election.
4. Election Costs. Pursuant to Elections Code Section 10002, the District shall reimburse Marin County in full for the services performed upon presentation of a bill to the District.
5. Repeal of the current special tax. The special tax currently imposed within the Kentfield Fire District, continually levied since 1980, is hereby repealed if Measure (Letter TBD) is approved by two-thirds of the voters of the Kentfield Fire District. The 1980 special tax is currently imposed in an amount not to exceed 6 cents (\$0.06) per square foot of improved floor area, as well as a graduated annual tax on unimproved parcels ranging from between \$10 and \$20 per acre for fire protection and emergency medical response.
6. Tax Imposed. An annual special tax on each parcel within the Kentfield Fire District is hereby imposed as follows:
 - Improved Parcels. In an amount not to exceed 10 cents (\$0.10) per square foot of total building area. The phrase "total building area" is hereby defined as total structural floor area including living area, garage, as well as any auxiliary structures on the parcel
 - Unimproved Parcels. Twenty dollars (\$20.00) per acre for 1st through 5th acre inclusive; fifteen dollars (\$15.00) per acre for 6th through 25th acre inclusive; and ten dollars (\$10.00) per acre for 26th acre and any additional acres.
7. Inflation Adjustment. The Board of Directors may annually, by resolution passed by a simple majority of the Board, adjust the rate by an amount based upon changes in the San Francisco-Oakland-San Jose, CA Consumer Price Index (CPI) or 3% WHICHEVER IS LESS. The District will consider changes using data provided by the United States Bureau of Labor Statistics, for the preceding calendar year (or, if discontinued, a comparable index), as of December of each succeeding year. Under no circumstances can the cost of living adjustment be put in place without the proposed modification of the fee being publicly noticed and placed on the agenda of the Kentfield Fire District Board of Director's regular meeting with an opportunity for public input and discussion.
8. Tax Rate. The Board of Directors shall determine annually, based on a budget recommended to the Board, whether the basic tax rate shall be revised to reflect changes in charges and costs. If the Board determines that the basic tax rate shall be revised at a rate lower than set forth in Section 6 and 7 hereof, it shall so revise said rate by resolution passed by a simple majority of the Board.
9. Increase of Appropriations Limit. Pursuant to Article VIII B of the California Constitution, the appropriations limit of the Kentfield Fire District shall be increased in the amount equal to the proceeds of the special tax.
10. Method of Collection. The special tax imposed by this ballot measure is due from each owner of record of a parcel within the Kentfield Fire District as reflected upon the rolls of the County Assessor at the same time ad valorem tax is due and is to be collected in the same manner. The Marin County Tax Collector shall collect the tax and any penalty or interest due hereunder. The full amount due under this special tax shall constitute a debt to the Kentfield Fire District.
11. Separate Accounting & Expenditure. The special tax revenues shall be deposited into a separate account held by the Marin County Treasurer, in accordance with Government Code Section 50075.1, and shall be expended according to a budget developed annually by the District staff and approved and adopted by the District's Board of Directors.
12. Annual Reporting. The District will cause to be filed an annual report with its Board of Directors, which report shall include the amount of special tax revenues collected and expended, and which shall otherwise comply with the accountability measures established in Government Code Sections 50075.1 et seq.
13. Effective Date. This special tax shall be deemed established and shall be in effect as of the day following the election date of November 5, 2013, upon certification of the election results evidencing approval by at least two-thirds of the participating registered voters, and approved by the Board of Directors of the District.

KENTFIELD FIRE DISTRICT

MEASURE G SPECIAL TAX

TAX REPORT, FISCAL YEAR 2020-21

**KENTFIELD FIRE DISTRICT
IMPARTIAL ANALYSIS BY COUNTY COUNSEL *
MEASURE "G"**

**KENTFIELD FIRE DISTRICT
EMERGENCY MEDICAL RESPONSE & FIRE PROTECTION SERVICE MEASURE**

If this measure is approved by a two-thirds vote, the Kentfield Fire District will repeal the existing fire tax and replace it with a special tax of 10¢ per building square foot of total building area for improved parcels and twenty dollars (\$20.00) per acre for the 1st through 5th acre inclusive; fifteen dollars (\$15.00) per acre for the 6th through 25th acre inclusive; and ten dollars (\$10.00) per acre for the 26th acre and any additional acres for the unimproved parcels with the appropriations limits increased by the amount equal to the proceeds of the special tax.

*Section 9313 of the California Elections Code requires the County Counsel to prepare an impartial analysis for each district measure appearing on the ballot.

MEASURE G – BALLOT RESULTS

The Measure G balloting was held at the November 5, 2013 General Election in Marin County, when all the registered voters in the Kentfield Fire District were given the opportunity to vote on this Fire Protection and Emergency Medical Response measure. The Official results of the election are listed below:

County of Marin Uniform General Election

TUESDAY, NOVEMBER 5, 2013

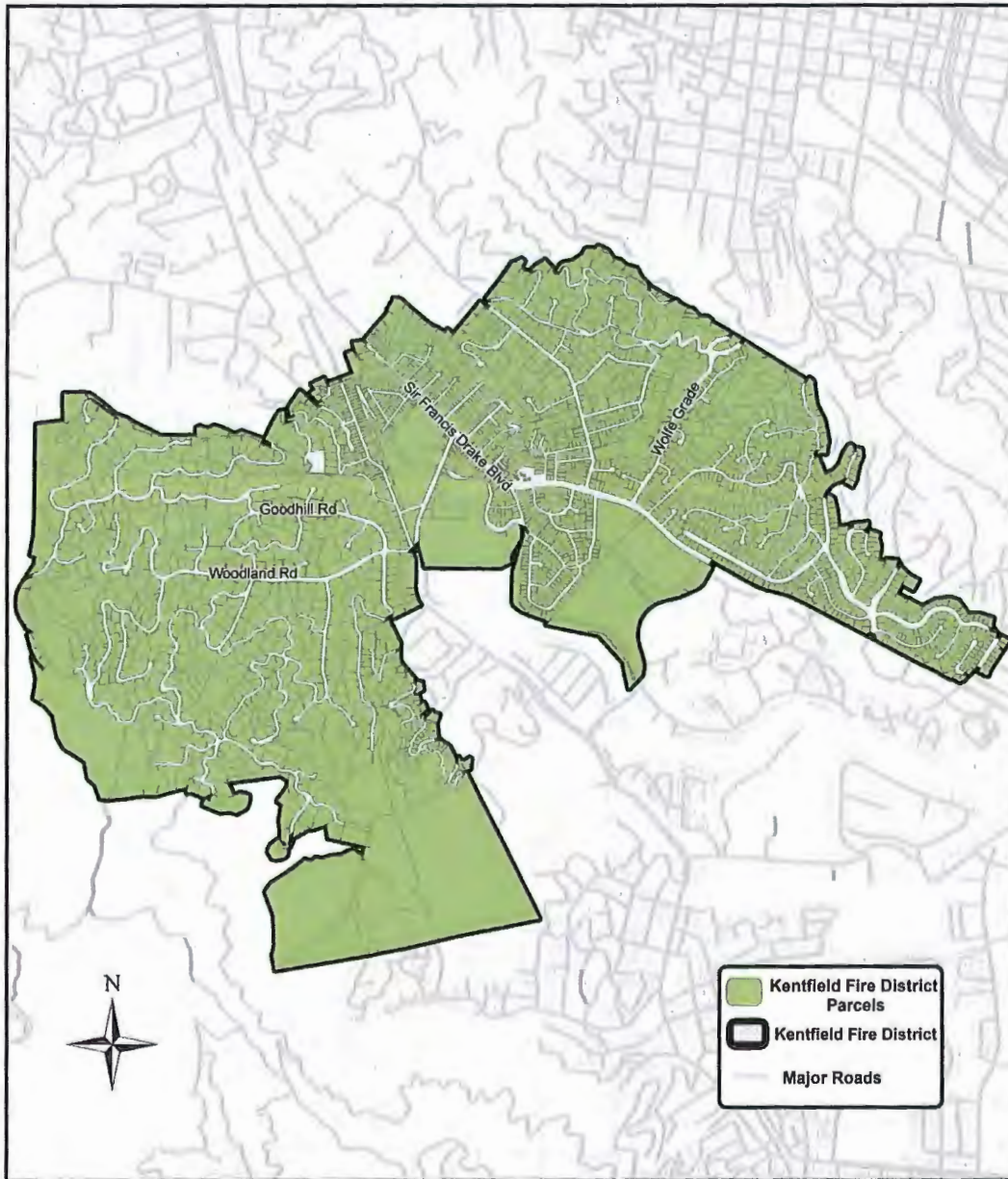
OFFICIAL FINAL RESULTS

**Measure G - KENTFIELD FIRE DISTRICT EMERGENCY MEDICAL
RESPONSE & FIRE PROTECTION SERVICE MEASURE (2/3 req)**

| | Vote Count | Percent |
|-------|------------|---------|
| YES | 1470 | 75.42% |
| NO | 479 | 24.58% |
| TOTAL | 1949 | 100.00% |

DISTRICT BOUNDARY

The following diagram displays the boundaries of the Kentfield Fire District.



SPECIAL TAX ROLL, FISCAL YEAR 2020-21

The tax roll listing the fiscal year 2020-21 Special Tax for all Assessor's Parcels of land within the boundaries of the Kentfield Fire District has been filed with the District and is included here. The tax attributed to each parcel was computed in accordance with the approved special tax methodology as summarized in Figure 1.



Kentfield Fire Protection District

Mark Pomi
Fire Chief

1004 Sir Francis Drake Boulevard
Kentfield, CA 94904

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



Board Meeting – Chief's Report

September 2021

Kentfield Fire 2021 Open House / Pancake Breakfast – Cancellation

Operations / Significant Events

- Cal OES Type 6 engine OES 2615 staffed by KFD. (63 consecutive days, 5 crew rotations)
- Out of County assignments 2021.
Bootleg Incident – Oregon, Harris Mountain Incident – Montana, Beck Wourth Incident, River Incident MMU, River Incident NEU, Dixie Incident, Caldor Incident,
- Fire Season Update – 2021
2021 Combined YTD (CALFIRE & US Forest Service) 6,959 fires and 1,830,307 acres.
2020 Combined YTD (CALFIRE & US Forest Service) 7,632 fires and 1,739,078 acres.

Business / Finance/ Administration

- FY End 2021 Audit (Interim and Final)
- Nextiva Phone system
- COVID Vaccination Requirements

Prevention / Public Education / Community

Up-coming Chipper Days – in Kentfield / Greenbrae

- Kentwoodlands - **September 13**
- Skylark & Murray - **August 30**
- Kentfield & Greenbrae - **September 7**
<https://www.chipperday.com/marin>

Keep up the outstanding work and stay safe!

Respectfully,

Mark Pomi

Mark Pomi, Fire Chief
Kentfield Fire Protection District

BLOOD DRIVE



Because of you, life doesn't stop.

Sponsored by:

**Kentfield Fire Department and
Marin Art & Garden Center**

With special thanks to:

**Central Marin Fire and
the Town of Corte Madera**

**Tuesday, August 10, 2021
12:00 PM – 6:00 PM
Corte Madera Community Center
498 Tamalpais Drive
Corte Madera, CA 94925**

To schedule an appointment, please visit donors.vitalant.org, and enter blood drive code: **Kentfield Fire** or call 877.258.4825. Appointments encouraged.



**ADVANCE
APPOINTMENTS**
are strongly encouraged.



Masks required, unless
you are
FULLY VACCINATED.



DONATE BLOOD
vitalant.org 877-25-VITAL





vitalant. 

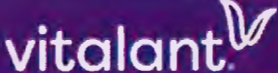
Thank you each for your part in an outstanding blood drive! **102** people donated **123 units** of much needed blood (plus 11 units of plasma) at your blood drive August 10. Thank you for making it happen! You make a fantastic team! We appreciate the role each of you played in making it all a success. It was wonderful to see the fire crews come through, and I heard lots of positive feedback. And, it was a treat to meet Frank Zita's grandson!

On average, donors give several thousand fewer donations during the summer compared to the rest of the year, but the need for lifesaving blood transfusions remains steady. We are grateful to groups like yours who are able to run during this critical time and ensure patients like these have the blood they need to see tomorrow.

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

Because of blood donors, life doesn't stop.
Patients recently given a second chance thanks in part to blood donors

-  A 59-year-old woman needed a total of 65 life-saving units while undergoing treatment for endocarditis and gastrointestinal bleeding.
-  Treatment for postpartum hemorrhage was the reason a 35-year-old woman needed one red cell unit.
-  A 35-year-old man received two red cell units while undergoing treatment for gastrointestinal bleeding and anemia.
-  As part of the treatment for ovarian cancer, a 56-year-old woman needed one red cell unit and two plasma units.

Donate blood 

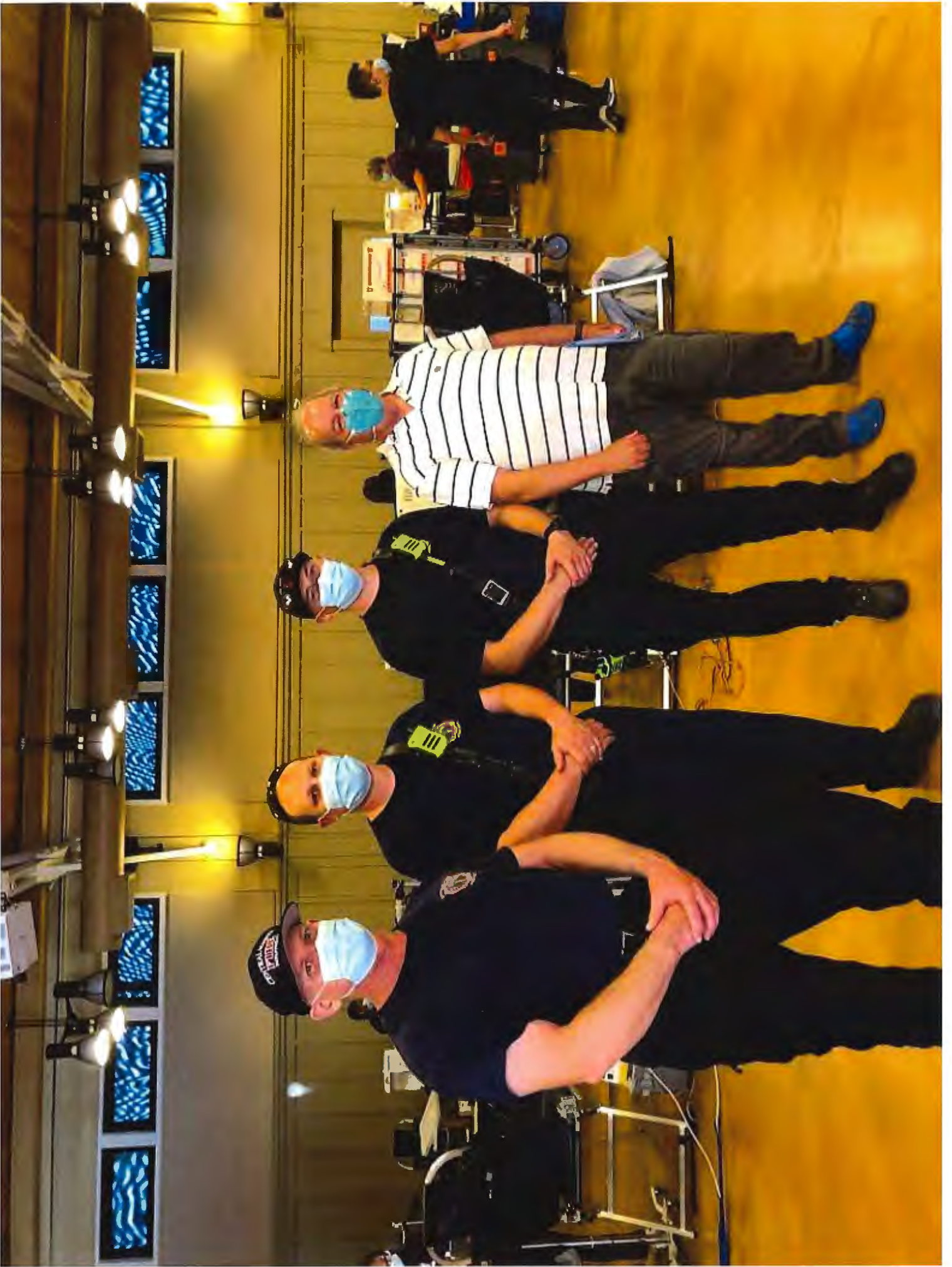
The space worked perfectly, and we appreciate your hospitality! I hope we were good guests in your home. Thank you very much for your partnership in Vitalant's lifesaving mission.

Please let me know if you have any feedback for me/us. We look forward to your next blood drive November 16th!

Best Regards,

Jeanne Nielsen
Donor Recruitment Representative





Mark Pomi

From: Erik Humber <humlaw@pacbell.net>
Sent: Friday, August 27, 2021 7:53 AM
To: Mark Pomi; Ezra Colman; Jeanne Nielsen; Perry Nalle; Ruben Martin
Subject: Fw: KFD Blood Drive On 8/10 At Corte Madera Community Center - After Drive Report and Thank You

All:

The below email blast just went out to all on the KFD Blood Drive list.

We are currently at 75 appointments for the November drive.

Erik

----- Forwarded Message -----

From: Erik Humber <humlaw@pacbell.net>
To: Erik A. Humber <humlaw@pacbell.net>
Sent: Friday, August 27, 2021, 07:32:13 AM PDT
Subject: KFD Blood Drive On 8/10 At Corte Madera Community Center - After Drive Report and Thank You

Dear KFD / MAGC Blood Drive Supporters:

We had a good turnout for our August 10th drive at the Corte Madera Community Center... thanks to all of you! 117 folks registered at the drive, and we collected 102 successful blood donations, 123 units of blood, plus an additional 11 plasma units. We did have an unusually large amount of "no shows". I suspect that is in part due to the recent nomadic nature of our drive (multiple different locations), and increased donor concerns over the Delta Variant. If you do have an appointment for a drive, and know that you are not going to make it, please try to remember to cancel your appointment (or ask me to cancel for you) so we can free up an appointment slot for someone else to donate. We also had 7 first-time donors... welcome to our family of donors!!!

For those of you who made it... THANK YOU. The blood and plasma we collected came at a critical time during a significant drop in our blood supply... and is making a significant contribution to our low supply.

Speaking of locations... **THANK YOU Central Marin Fire and the Town of Corte Madera** for allowing us to use their wonderful Community Center! They are gracious and generous hosts, and their Community Center worked out well for the blood drive. I would also like to give a huge thank you to you Corte Madera area folks who are new to our blood drive and came down to donate!!! Welcome to our donor family! As an aside, I know that some of you mentioned that you had a challenge finding a parking place for the drive, probably because you might not be familiar with the area. For our next drive, be aware that if the parking behind the Center is full, there is plenty of parking further down Tamalpais Drive just past the park, and across from the Fire Station.

As most of you know, your blood donation, when broken down into its component parts, can save up to three lives. The following is a list of real patients who recently received transfusions of blood just like yours:

- A 59-year old woman needed a total of 65 life-saving units while undergoing treatment for endocarditis and gastrointestinal bleeding.
- A 35-year old woman needed 1 unit. for postpartum hemorrhage .
- A 35-year old man received 2 red cell units while undergoing treatment for gastrointestinal bleeding and anemia.
- A 56-year old woman needed 1 red cell unit and 2 plasma units during treatment for ovarian cancer.

You guys and gals were also terrific in signing up for our next upcoming drive on November 16th. We already have 75 appointments. THANK YOU! **The next drive on November 16th will again be at the Corte Madera Community Center!** We still have plenty of appointments, and here is the link if you will be eligible and want to sign up:

<https://donors.vitalant.org/dwp/portal/dwa/appointment/guest/phl/timeSlotsExtr?token=RD8VYT1sxCVHvcHITh%2FNgyQ8BTQM0HQcY5Rfiffo%2FIOg%3D>

Thank you for being a part of our KFD Donor Family! Stay safe and well, and I hope to see you at the November 16th, 2021 drive!



Erik Humber

KFD Blood Drive Coordinator

Please keep in mind the eligibility requirements for blood donations, including the requirement that it be at least 8 weeks since your last whole blood or red cell / plasma donation, and 16 weeks since your last double red cell donation. For other eligibility requirement guidelines, please refer to the Vitalant website at the following link: <https://www.vitalant.org/Donate/Donor-Eligibility.aspx>



NEXT GENERATION PROJECT **July 2021 Governing Board UPDATE:**

- **MERA Site Construction**

MERA site construction is underway. Fidato has begun working at the three site locations covered under Bid Package 1, including Mt. Barnabe, Civic Center, and EOF, as scheduled. Additional construction with Fidato for Bid Package 1A will begin in August 2021 for the MERA sites located at Mt. Tiburon, Stewarts Point, and Dollar Hill, with an estimated completion of November 2021. This will conclude the construction phase of the project for six out of the total 18 MERA sites by the end of the year. We are looking at releasing Bid Package 2 in the next few weeks. The full construction schedule is currently being revised and will be released once MERA has received the finalized recommendations from Arcadis and Motorola.

- **Assistance to Firefighters Grant**

MERA began the installation process for fire agencies covered under the Assistance to Firefighters Grant in April 2021. As of July 19, 2021, we have passed the halfway point of mobile radio installations and portable radio issues. Currently, four of MERA's seven fire districts have been fully completed with the distribution of 284 portable radios and 100 mobile radio installations. Of note, a priority was placed on the Type III engines in order to have the installations of these wildland engines completed prior to local fires or mutual aid requests. Those Type III engines are now completed. A new feature to note, the Wi-Fi reprogramming component, which makes updates easily available at the installation site, has already proven to be a significant time-saver.

- **Nokia Staging**

The initial effort to complete System Staging with Nokia had to be rescheduled. System staging with Nokia is scheduled to begin again the week of July 27th, 2021. Nokia has provided the MERA team with updated system and testing documentation, which is currently being reviewed.

This follows our very successful Motorola System Staging in Elgin, II. Motorola is scheduled to begin installation of the Motorola and Nokia equipment later this Fall.

Our MERA team relies on the input and participation of all our 25 member agencies! Please be sure to share the above Project update with others at your agency.

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

[View this email in your browser](#)

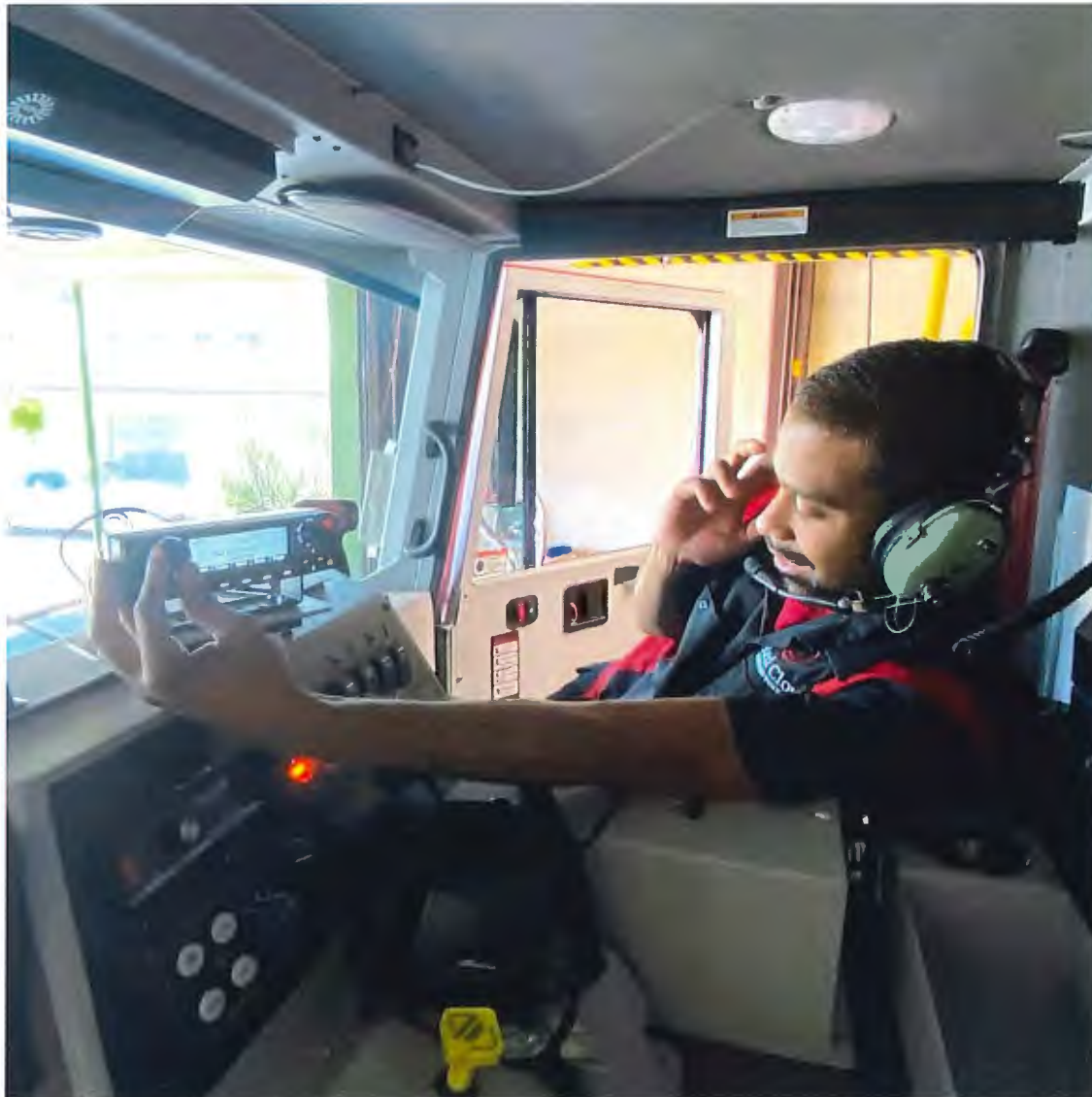


MERA Site Construction



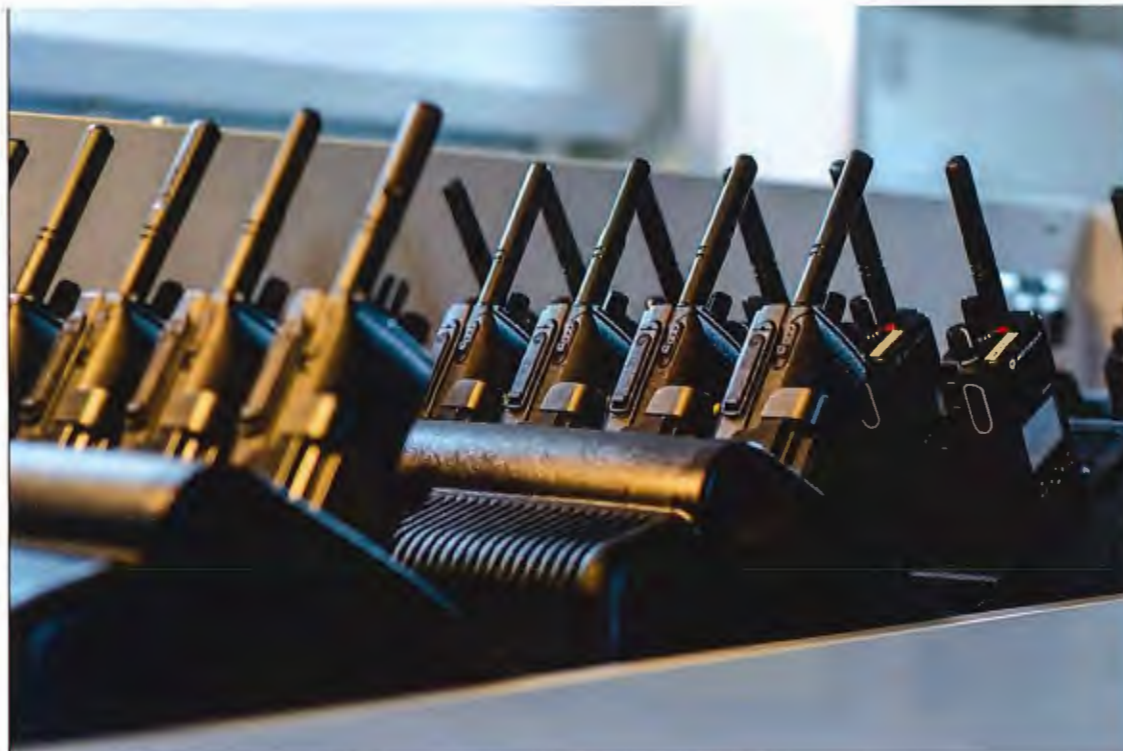
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MERA began the installation process for fire agencies covered under the Assistance to Firefighters Grant in April 2021. As of August 1, 2021, 400 out of 542 portable radios have been delivered and of the remaining 142, 20 have been programmed and are ready for delivery, and 60 are in the cue for programming this week. Seven of MERA's fire agencies are at 100% completion for mobile radio installation. The remaining 165 mobile installations, which includes only 19 engines, are anticipated to be completed within the next 8 weeks. A new feature to note, the Wi-Fi reprogramming component, which makes updates easily available at the installation site, has already proven to be a significant time-saver.



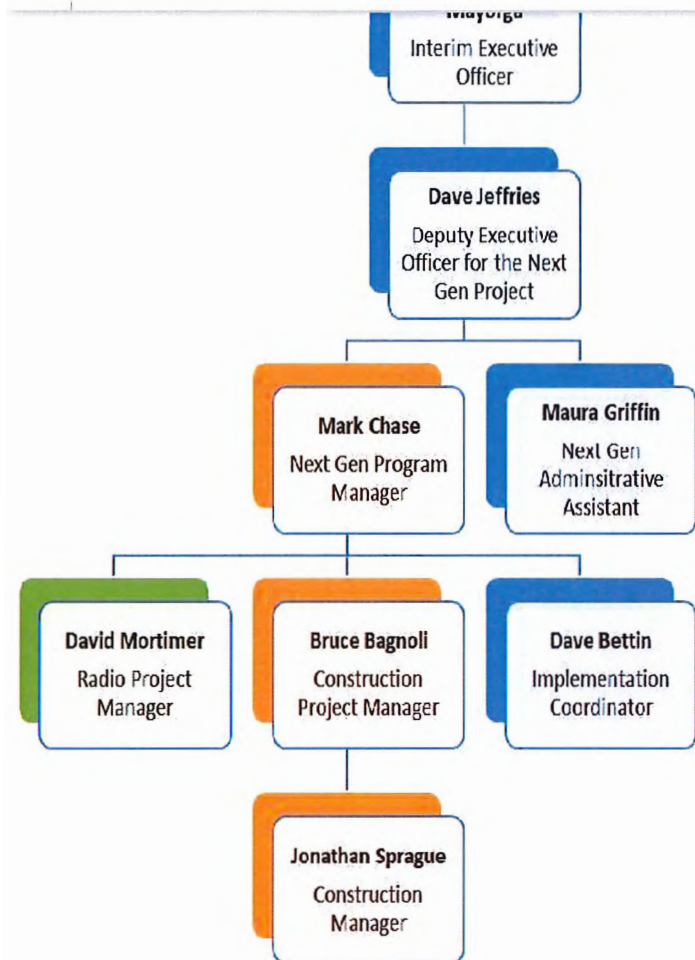
Nokia Staging

rescheduled. The second round of staging began the week of July 27th, 2021, and is currently nearing completion, with all tests passing successfully. Nokia has provided the MERA team with updated system and testing documentation, which is now under review. This follows our very successful Motorola System Staging in Elgin, IL. Motorola is scheduled to begin installation of the Motorola and Nokia equipment later this Fall.



Staffing Changes

There have been several staff changes affecting MERA and Motorola. Below you can find MERA's Revised Implementation Organization Chart with highlights of notable updates.

[Subscribe](#)[Past Issues](#)[Translate](#) ▼

- MERA Executive Officer Maureen Cassingham has resigned effective 4/30/21.
- Interim Executive Officer Mary Morris-Mayorga joined MERA.
- Motorola Project Manager Kourosh Mostashari left Motorola. Motorola Project Manager Larry Young replaced him.
- MERA Construction Project Manager James Mackenzie left AECOM. AECOM assigned Bruce Bagnoli as the new MERA Construction Manager.
- Infinigy, Motorola's Design Firm has been replaced by Arcadis.

For more information, please go to <http://www.meraonline.org>

As a reminder, please refer any public or media inquiries regarding the MERA Next Gen System to MERA Deputy Executive Officer for the Next Gen System Dave Jeffries, 707-483-1098 or dave@jeffriespsc.com.



Marin Emergency Radio Authority [MERA]

MARIN EMERGENCY RADIO AUTHORITY
c/o Town of Corte Madera
300 Tamalpais Drive – Corte Madera, CA 94925
PHONE: (415) 927-5050
WWW.MERAONLINE.ORG

Governing Board

REGULAR MEETING CANCELLATION NOTICE

DATE: Wednesday – August 25, 2021

TIME: 3:30pm

The MERA Governing Board Meeting scheduled for August 25, 2021 has been cancelled.

The next regular Governing Board Meeting is scheduled for:

Wednesday, September 22, 2021, 3:30pm



E-Brief • August, 2021

This E-Brief is a summary of activities for the Fire Agencies Self Insurance System (FASIS). Updates from the Board of Directors meetings, as well as other pertinent information, will be communicated to our members electronically and posted on our [website](#) for future reference. Please contact us at (800) 541-4591 if you have questions regarding the contents of this bulletin.

Program Updates

****FDAC EBA & FASIS BOARDS APPROVE MEMORANDUM OF UNDERSTANDING ****

The Boards of the FDAC EBA and FASIS have entered into a Memorandum of Understanding (MOU) and Letter of Intent to continue their direction towards a merger/consolidation of the programs with a targeted effective date of January 1, 2022.

An Advisory Committee comprised of members of the FDAC EBA and FASIS Board of Directors will work with staff to identify, develop, and implement a merger/consolidation plan of action.

****ACCESS PROGRAM GOVERNING, COVERAGE, AND FINANCIAL DOCUMENTS ****

The Board of Directors approved the 2021/22 program year governing, coverage, and financial documents at the June 24, 2021, meeting. These documents may be accessed on the FASIS [website](#). If you need assistance accessing documents, please contact Stacey Brock at stacey.brock@sedgwick.com.

Staff Updates

Vicky Quintrall retired as Senior Accountant in May—we wish her great enjoyment in her retirement! Ashten Bennett succeeds Vicky as Senior Accountant with the continued support of Liz Kokhanets assisting members with invoices and various other accounting services.

Important Risk Control News

AB 2146 – Personal Protective Clothing and Equipment for Fire Fighters

For the past six years Cal/OSHA has been working to update **Article 10.1, Personal Protective Clothing and Equipment (PPE) for Firefighters**. The following is background and overview of the proposed standard.

On September 29, 2014, Governor Brown signed AB 2146: *Occupational Safety: Fire Fighters: Personal Protective Equipment*. Advisory committee meetings were convened by the OSHA Board to compare California's existing safety orders to National Fire Protection Association (NFPA) standards. The Committee determined an update to the standard was necessary due to the following: (1) The description of PPE as written in Article 10.1 is outdated; and (2) PPE technology has advanced in response to the changing fire environment, but the California safety orders have not. The proposed changes provide firefighters with more advanced PPE designed to meet the demands of modern firefighting and the changing climate. The PPE prescribed in the proposal requires compliance with NFPA standards, which provide a baseline or a minimum level of safety for all firefighters. The proposal also creates a new requirement to purchase quality standards for structural and proximity firefighting to ensure that employers purchase PPE that is of a certain quality to meet the demands of today's structural and proximity firefighting needs.

The last day for public comment was March 18, 2021, and the proposal is now awaiting a vote by the Standards Board. Once adopted by the Board, the regulation will be sent to the Office of Administrative Law for approval and submittal to the Secretary of State. Staff will continue to monitor the proposal process and will keep members updated.

Important Contacts

Jennifer Jobe
Administrator
(916) 244-1141

jennifer.jobe@sedgwick.com

VACANT
Asst. Administrator/ Analyst

Stacey Brock
Administrative Assistant
(916) 290-4621

stacey.brock@sedgwick.com

Sarah Centeno
Workers' Compensation
Manager
(916) 244-1142

sarah.centeno@sedgwick.com

Lee Sorenson
Risk Control Manager
(916) 244-1168

lee.sorenson@sedgwick.com

Nancy Broadhurst
Interim Finance Manager
(916) 244-1120

nancy.broadhurst@sedgwick.com

Ashten Bennett
Senior Accountant
(916) 244-1133

ashten.bennett@sedgwick.com

Liz Kokhanets
Staff Accountant
(916) 290-4623

liz.kokhanets@sedgwick.com

Athens Administrators
Andrew Morehead
(866) 482-3535 x1139

amorehead@athensadmin.com

Occu-Med
Cristal Meza
(559) 435-2800

cmeza@occu-med.com

Workers' Compensation News

Athens Claim Portal and Application

Effective April 16, 2021, Athens Administrators launched the Claim Portal and Application (App). Member districts can access the portal to view claim information, report new claims, and contact their district's assigned claims examiner.

If you would like to request employer portal access, please do so by completing an [online application](#). Upon approval of registration, members may access the portal [here](#).

Once a member district has access to the Athens Portal, they will also have access to the Athens App. The app may be downloaded from your cellular phone's app store. Member districts will have access to their account via secured digital login from anywhere, at any time. The app features quick links to examiner contact information and general, limited claim information.

Claimants will also have individualized access to the Athens App via secure digital login. Claimants may review their claim information, access history of payments, and message their assigned claims examiner. Claimants will receive notice of access to the Athens App via a flyer that will be included with initial claim correspondence.

Reminder: COVID-19 Positive Case Reporting

Effective September 17, 2020, SB 1159 requires that any employer who knows or reasonably should know that an employee or covered volunteer has tested positive for COVID-19 shall report the positive test to their claims administrator in writing via electronic mail or facsimile within three business days. Employers are required to report all positive cases for individuals who have physically reported to the employer's worksites, regardless of the employee's intent to file for workers' compensation benefits.

Member districts may submit positive case data to Athens via the online portal or via email, as instructed within the FASIS COVID-19 Manual.

If you need any further information on the Athens Portal and Application or the COVID-19 Positive Case Reporting requirements please contact Sarah Centeno, Workers' Compensation Manager, at (916) 244-1142, or email sarah.centeno@sedgwick.com.

Firefighter Mental Health & Wellness

Employee Assistance Program

Participating Member Districts have access to an employee assistance program through Managed Health Network Services.

Firestrong

All Member Districts have access to an online resource offering anonymous mental, emotional, and physical support. Visit www.firestrong.org and select "FASIS" from the drop-down menu to access services.

Username: FASIS

Password: FASIS1750

Upcoming Important Dates

August 16, 2021

2nd Quarter Payroll
Reporting Deadline

October 28, 2021

FDAC EBA & FASIS
Combined Board of Directors Meeting

HEALTH & WELLNESS PROGRAM

We are excited to report the Board of Directors approved an expansion of the pre-placement and annual exams services available to member districts.

The Health & Wellness Program includes continued access to Occu-Med, Inc. and has been expanded to include two new service providers—Pinnacle Training Systems and 1582. As contracts are finalized, both service providers will begin marketing services to the member districts.

The long-term goal of this program is to not only expand the number of members participating, but provide member districts with service provider options.

Please contact Jennifer Jobe at jennifer.jobe@sedgwick.com or (916) 244-1141 with any questions.

Results of Board and Officers' Elections

Congratulations to the following Officers and Board Members on their recent election and appointments:

Officers:

President: Chief Howard Wood, Vacaville FPD
Vice President: Chief Steve Akre, Sonoma Valley FD
Treasurer: Gloriann Sasser, Moraga-Orinda FPD

Board Member Positions:

Gloriann Sasser, Moraga-Orinda FPD
Chief Jason Weber, Ross Valley FD
Chief Richard Pearce, Tiburon FPD
Chief Bill Tyler, Novato FPD

LAWCX Board Representatives:

Chief Howard Wood, Vacaville FPD
Thomas Perazzo, Southern Marin FPD (Alternate)

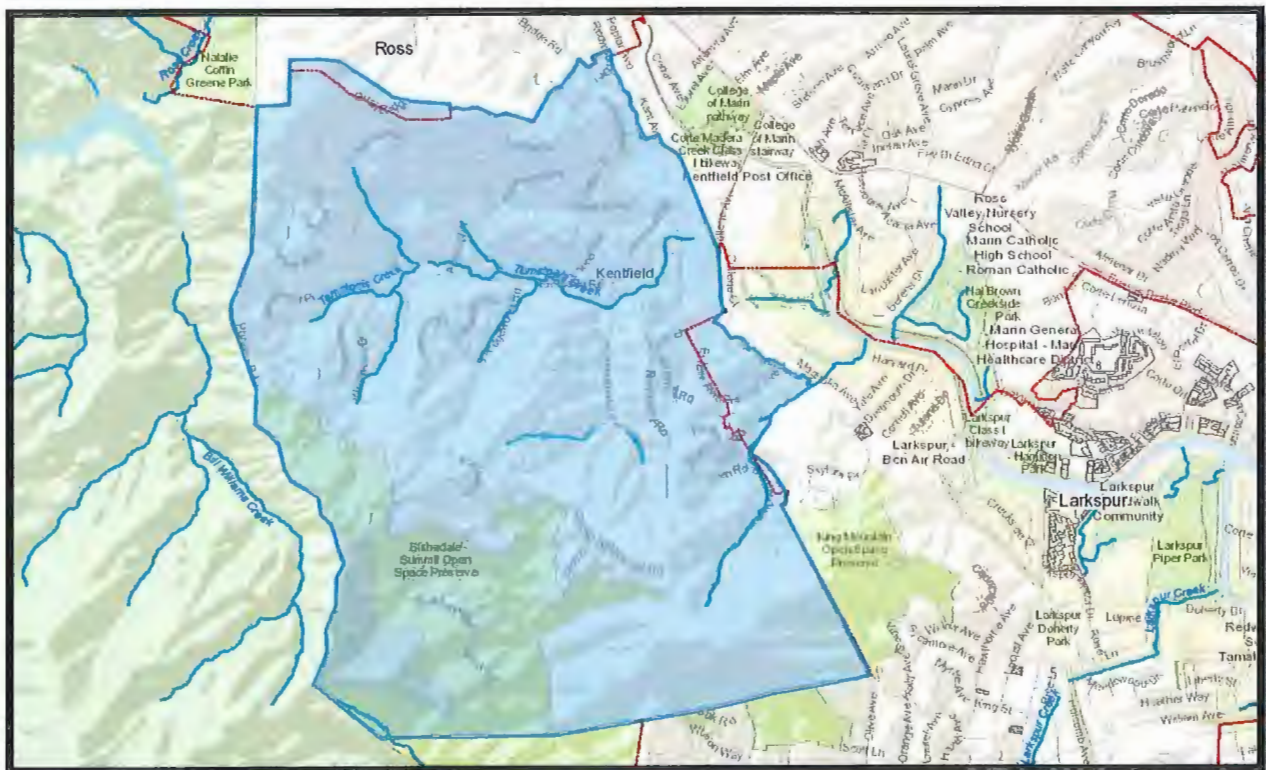




Defensible Space Evaluations begin in the Kent Woodlands Neighborhoods of Kentfield!



Uniformed Inspectors will conduct defensible space and home hardening evaluations on residential properties in the Woodlands Neighborhood of Kentfield **over the next few weeks.**



A comprehensive report for your property will be available to you online 48 hours after your property's evaluation. The report will provide steps to reduce your property's vulnerability and improve your safety from wildfires. Some actions outlined in this report are required by law.

We encourage residents to accompany the Inspectors for a socially distanced tour of their property to find areas that could be improved for defensible space and home-hardening. If nobody is home, that's okay! Inspectors will evaluate the property from the road/driveway and leave instructions to retrieve your online report.

CURBSIDE CHIPPER DATES

The Kentfield Fire District is happy to announce that [FIRESafe MARIN](#), with Measure C funding from the [Marin Wildfire Prevention Authority](#), will conduct a curbside pickup chipper program in many areas throughout Kentfield and Greenbrae in 2021.

As in years past, the curbside pickup chipper program will be available to select areas throughout the County on a rotating basis during the year. Members of the community can use the link below to see the next event for their specific address.

<https://www.chipperday.com/marin>

2021 Schedule of Local Chipper Dates:

- Kent Woodlands Area: SEPTEMBER 13
- Skylark & Murray Park: AUGUST 30

Marin County Fire Department, in partnership with neighboring fire agencies and the Marin Wildfire Prevention Authority (MWPA),

Please contact dspace@marinwildfire.org or (415) 275-1185 with any questions.

OPINION > COMMENTARY

Marin Voice: County authority takes systems approach to fire-adapted communities



Carson Shoemate of the Marin County Fire Department's Tamalpais Fire Crew, right, carries a chainsaw as he and colleagues clear vegetation in Novato on Thursday, May 6, 2021. (Alan Dep/Marin Independent Journal)

By **MARK BROWN** |
July 8, 2021 at 12:11 p.m.

When it comes to wildfire safety and preparedness, there is no silver bullet.

Fire is a natural part of our environment. It is easy to focus on devastating mega-fires and feel that efforts to keep our communities safe are futile. However, we must, and can, learn to co-exist with fire by making our communities fire adapted.

There are many components in making our communities fire adapted. We all have a role to play. If we do our part, we can win this battle. The strength of our communities is the sum of their parts.

Let's discuss the components of fire adapted communities.

- **Informed residents:** The more knowledgeable our residents are about wildfire, the better we can be prepared. A key component of the Marin Wildfire Prevention Authority's mission is funding public education through our nonprofit partners at FireSafe Marin and our member agencies.

Through this strategic partnership, wildfire experts are providing practical information to residents about how wildfires can impact their residences as well as ways to take action to limit the damage, be prepared before a fire even ignites and be ready to get out of harm's way. We encourage all residents to take advantage of these ongoing educational opportunities by visiting FireSafeMarin.org.

- **Home hardening:** Recent research shows our homes are the major contributors to fire spread during urban conflagrations. If we can keep homes from igniting, we can limit the spread of fires and decrease the devastation.

The Marin authority funds home-hardening evaluations for each of our member agencies and we encourage all residents to take advantage by contacting your local fire department to schedule an evaluation.

- **Defensible space/fire-smart landscaping:** Wildfire research has also shown that landscaping on our properties threatens our homes as much as the natural vegetation.

As we become more fire adapted, ask yourself if you have adopted the "Zone 0" approach by removing all flammable objects and vegetation from within 5 feet of your home. Have you used fire-smart landscaping techniques within 30 feet of your home?

Along with home evaluations, the authority provides evaluations of our residents' defensible spaces as well as "chipper days" to support residents with vegetation-fuel reduction. As they have for 30 years, FireSafe Marin is an excellent resource to learn more about defensible space.

- **Escape route and systems improvements:** the Marin authority is working with each of its member agencies to improve the safety and reliability of all of our evacuation routes.

Through the subject matter expertise of our member agencies, our goal is to improve the flow of traffic during an emergency and to ensure that all evacuees will be safe while in a car even if they are stopped on a primary evacuation route. Our group partners with every public safety agency to improve our evacuation and notification systems.

Do you have an evacuation plan? Do you know what evacuation zone you live in? If not, please log onto the [Marin emergency portal website](#) to learn more.

- **Vegetation management:** In partnership with fire agencies, land management agencies, towns and cities, the authority is embarking on a comprehensive vegetation management program guided by our [community wildfire protection plan](#) and our land management agencies' resilience plans.

We are creating shaded fuel breaks along the wildland-urban interface boundary. These fuel breaks are designed to slow, or even stop, the spread of an average-intensity wildfire. The breaks will decrease the intensity of extreme wildfires so our residents can evacuate safely, and our firefighters can suppress the fire.

We are also working with land-management agencies to perform vegetation-management projects in our open spaces. All of our vegetation-management practices are conducted in an ecologically sound manner, which not only lessens the risk of wildfire, it increases the health of our environment.

As you can see, we all have a role to play. If we all do our part, we can create fire adapted communities throughout Marin County.

Mark Brown is the executive officer of the Marin Wildfire Prevention Authority.

Tags: **Fire prevention**, **Marin Voice**, **Marin Wildfire Prevention Authority**, **Wildfires**



Mark Brown

Kentfield FPD

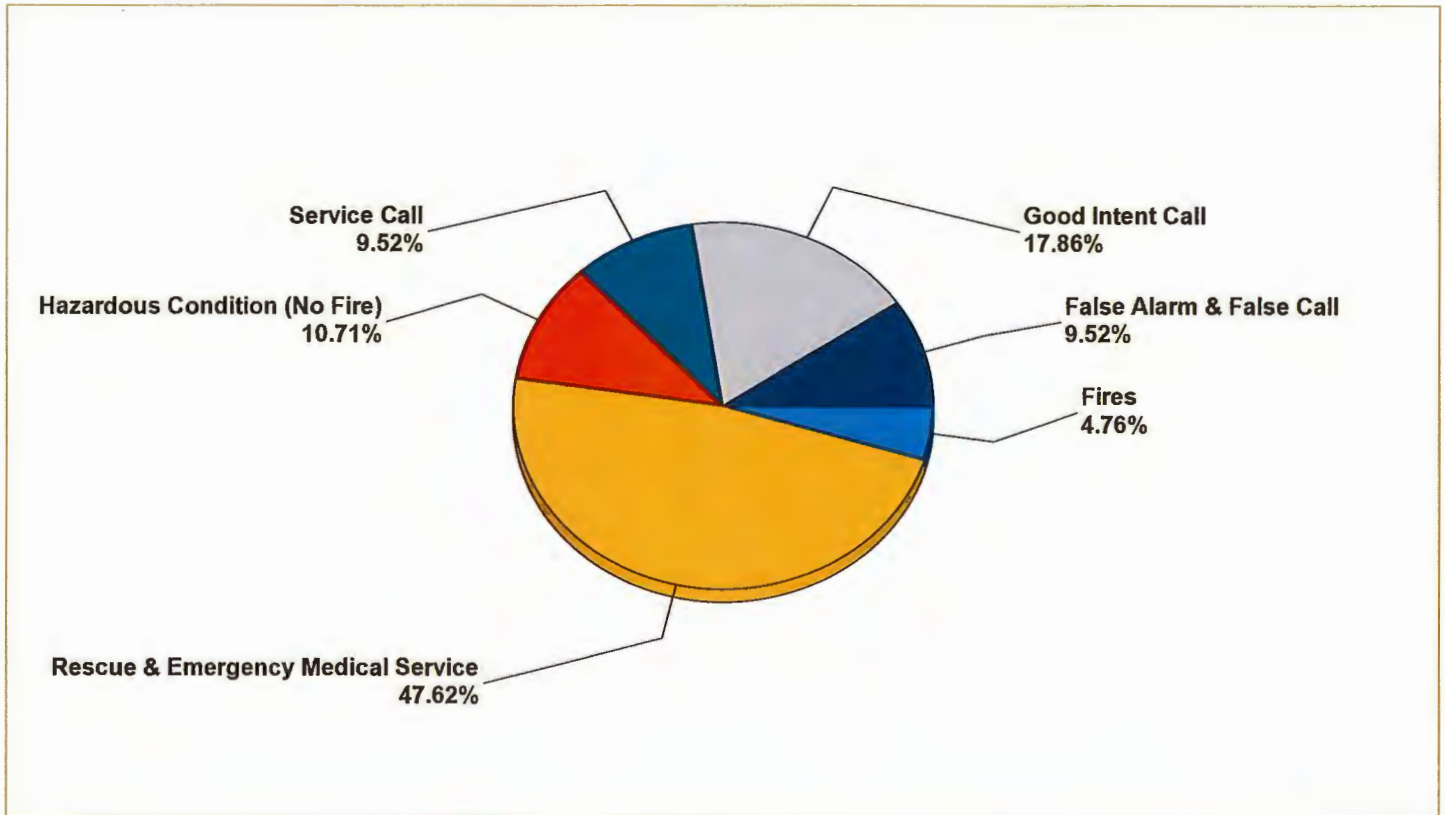
Kentfield, CA

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Breakdown by Major Incident Types for Date Range

Zone(s): All Zones | Start Date: 07/01/2021 | End Date: 07/31/2021



| MAJOR INCIDENT TYPE | # INCIDENTS | % of TOTAL |
|------------------------------------|-------------|-------------|
| Fires | 4 | 4.76% |
| Rescue & Emergency Medical Service | 40 | 47.62% |
| Hazardous Condition (No Fire) | 9 | 10.71% |
| Service Call | 8 | 9.52% |
| Good Intent Call | 15 | 17.86% |
| False Alarm & False Call | 8 | 9.52% |
| TOTAL | 84 | 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 |
|--|--------------------|-------------------|
| 100 - Fire, other | 1 | 1.19% |
| 111 - Building fire | 1 | 1.19% |
| 137 - Camper or recreational vehicle (RV) fire | 1 | 1.19% |
| 141 - Forest, woods or wildland fire | 1 | 1.19% |
| 311 - Medical assist, assist EMS crew | 3 | 3.57% |
| 320 - Emergency medical service, other | 34 | 40.48% |
| 342 - Search for person in water | 1 | 1.19% |
| 352 - Extrication of victim(s) from vehicle | 1 | 1.19% |
| 365 - Watercraft rescue | 1 | 1.19% |
| 400 - Hazardous condition, other | 2 | 2.38% |
| 412 - Gas leak (natural gas or LPG) | 1 | 1.19% |
| 440 - Electrical wiring/equipment problem, other | 2 | 2.38% |
| 462 - Aircraft standby | 4 | 4.76% |
| 520 - Water problem, other | 1 | 1.19% |
| 540 - Animal problem, other | 1 | 1.19% |
| 550 - Public service assistance, other | 1 | 1.19% |
| 553 - Public service | 1 | 1.19% |
| 554 - Assist invalid | 2 | 2.38% |
| 571 - Cover assignment, standby, moveup | 2 | 2.38% |
| 611 - Dispatched & cancelled en route | 13 | 15.48% |
| 650 - Steam, other gas mistaken for smoke, other | 1 | 1.19% |
| 651 - Smoke scare, odor of smoke | 1 | 1.19% |
| 700 - False alarm or false call, other | 1 | 1.19% |
| 736 - CO detector activation due to malfunction | 1 | 1.19% |
| 740 - Unintentional transmission of alarm, other | 4 | 4.76% |
| 743 - Smoke detector activation, no fire - unintentional | 1 | 1.19% |
| 745 - Alarm system activation, no fire - unintentional | 1 | 1.19% |
| TOTAL INCIDENTS: | 84 | 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 FPD

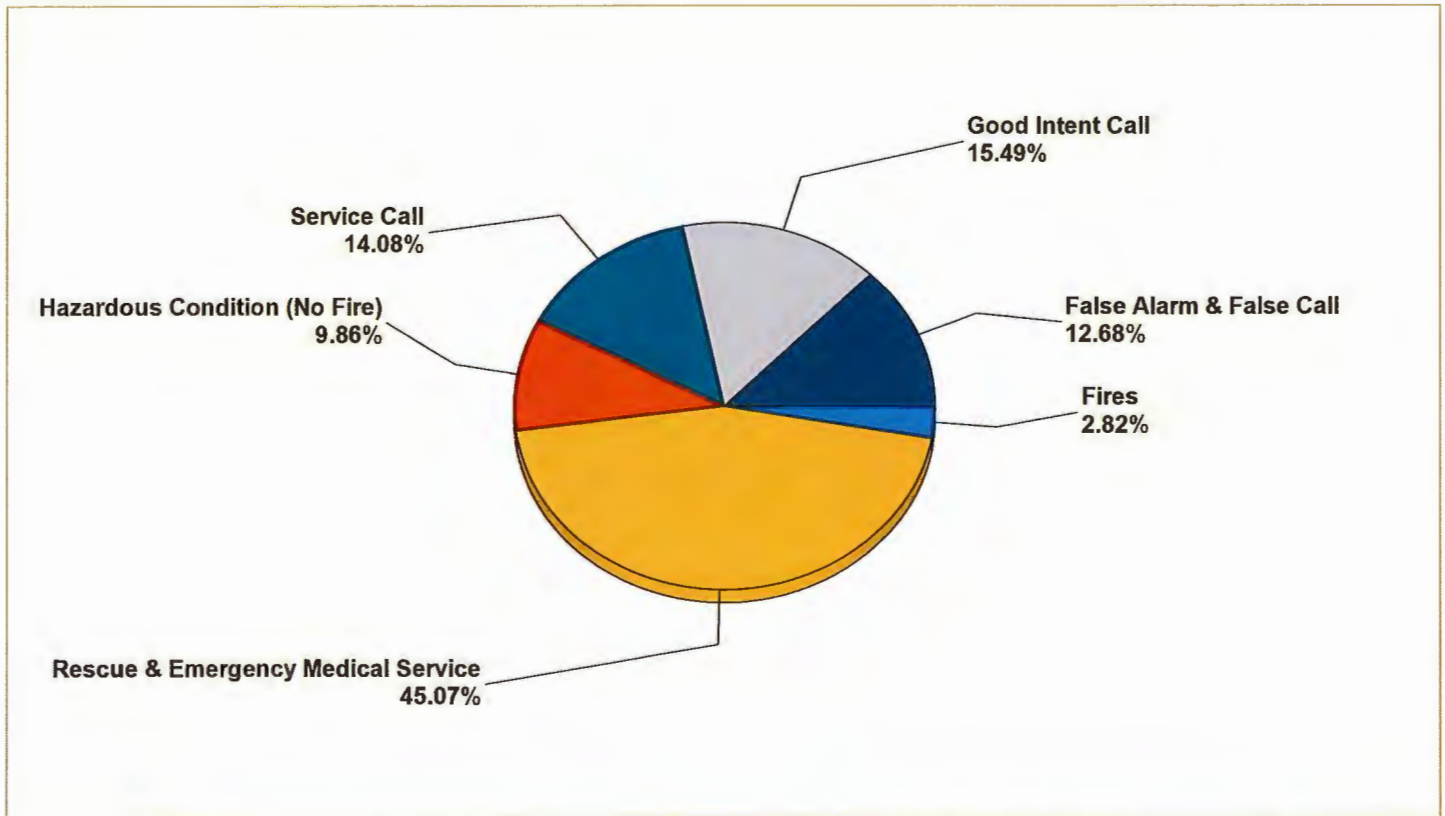
Kentfield, CA

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Breakdown by Major Incident Types for Date Range

Zone(s): All Zones | Start Date: 08/01/2021 | End Date: 08/31/2021



| MAJOR INCIDENT TYPE | # INCIDENTS | % of TOTAL |
|------------------------------------|-------------|-------------|
| Fires | 2 | 2.82% |
| Rescue & Emergency Medical Service | 32 | 45.07% |
| Hazardous Condition (No Fire) | 7 | 9.86% |
| Service Call | 10 | 14.08% |
| Good Intent Call | 11 | 15.49% |
| False Alarm & False Call | 9 | 12.68% |
| TOTAL | 71 | 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.



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Page # 1 of 2

Detailed Breakdown by Incident Type

| INCIDENT TYPE | # INCIDENTS | % of TOTAL |
|--|-------------|-------------|
| 111 - Building fire | 1 | 1.41% |
| 131 - Passenger vehicle fire | 1 | 1.41% |
| 311 - Medical assist, assist EMS crew | 2 | 2.82% |
| 320 - Emergency medical service, other | 28 | 39.44% |
| 322 - Motor vehicle accident with injuries | 1 | 1.41% |
| 365 - Watercraft rescue | 1 | 1.41% |
| 412 - Gas leak (natural gas or LPG) | 1 | 1.41% |
| 413 - Oil or other combustible liquid spill | 1 | 1.41% |
| 462 - Aircraft standby | 4 | 5.63% |
| 463 - Vehicle accident, general cleanup | 1 | 1.41% |
| 500 - Service Call, other | 2 | 2.82% |
| 520 - Water problem, other | 2 | 2.82% |
| 553 - Public service | 2 | 2.82% |
| 554 - Assist invalid | 2 | 2.82% |
| 571 - Cover assignment, standby, moveup | 2 | 2.82% |
| 611 - Dispatched & cancelled en route | 10 | 14.08% |
| 622 - No incident found on arrival at dispatch address | 1 | 1.41% |
| 700 - False alarm or false call, other | 3 | 4.23% |
| 735 - Alarm system sounded due to malfunction | 2 | 2.82% |
| 743 - Smoke detector activation, no fire - unintentional | 1 | 1.41% |
| 745 - Alarm system activation, no fire - unintentional | 3 | 4.23% |
| TOTAL INCIDENTS: | 71 | 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 FPD

Kentfield, CA

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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: 07/01/2021 | End Date: 07/31/2021

| ROSTER | STATION | APP. | BEGIN | END | TIME (HRS) | NOTES |
|-----------------------------------|--------------------|------------|--------------------|--------------------|--|--|
| Beltramo, Anthony ID: 3242 | | | | | | |
| OT - CM - OT-Central Marin | | | | | | |
| B2 | UNASSIGNED | UNASSIGNED | 7/7/2021 07:00:00 | 7/8/2021 07:00:00 | 24 | Shared services OT @ CMFD Station #15 0700-0700 |
| | | | | | [Beltramo, Anthony] OT - CM - OT-Central Marin | 24 |
| OT - Overtime | | | | | | |
| A1 | 17 - Head Quarters | E17 | 7/10/2021 07:00:00 | 7/11/2021 07:00:00 | 24 | Cover Nelson Vacation |
| B2 | 17 - Head Quarters | E17 | 7/13/2021 07:00:00 | 7/14/2021 07:00:00 | 24 | Cover Neve assigned to OES out of county assignment. |
| A1 | 17 - Head Quarters | E17 | 7/16/2021 07:00:00 | 7/17/2021 07:00:00 | 24 | Cover Tescalco Vacation. |
| B1 | 17 - Head Quarters | E17 | 7/24/2021 07:00:00 | 7/25/2021 07:00:00 | 24 | Cover Neve sick. |
| B2 | 17 - Head Quarters | E17 | 7/25/2021 07:00:00 | 7/26/2021 07:00:00 | 24 | Cover Neve sick. |
| B2 | 17 - Head Quarters | E17 | 7/31/2021 07:00:00 | 8/1/2021 07:00:00 | 24 | Cover Bridges vacation |
| | | | | | [Beltramo, Anthony] OT - Overtime | 144 |
| | | | | | [Beltramo, Anthony] Total Hours Worked: | 168 |

| | | | | | | |
|--------------------------------|--------------------|------------|--------------------|--------------------|----|---|
| Bridges, Bryan ID: 1115 | | | | | | |
| OT - Overtime | | | | | | |
| C1 | UNASSIGNED | UNASSIGNED | 7/2/2021 07:00:00 | 7/2/2021 23:00:00 | 16 | Cashing in 24 Hours of Comp Time: 24/1.5= 16 Hours OT |
| C1 | 17 - Head Quarters | E17 | 7/8/2021 17:00:00 | 7/9/2021 07:00:00 | 14 | Cover Mcknight OES assignment |
| C1 | 17 - Head Quarters | E17 | 7/14/2021 07:00:00 | 7/15/2021 07:00:00 | 24 | Cover Mcknight OES out of county |
| A1 | 17 - Head Quarters | E17 | 7/16/2021 07:00:00 | 7/17/2021 07:00:00 | 24 | Covering Nelson on ACP. |

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 | 7/17/2021 07:00:00 | 7/18/2021 07:00:00 | 24 | Eng Tescalco Vac - Eng Bridges OT |
| C1 | 17 - Head Quarters | E17 | 7/20/2021 07:00:00 | 7/21/2021 07:00:00 | 24 | Cover Beltramo, Vacation. |
| A1 | 17 - Head Quarters | E17 | 7/22/2021 22:00:00 | 7/23/2021 07:00:00 | 9 | Cover Nelson, Out of county OES response, crew swap. |
| A2 | 17 - Head Quarters | E17 | 7/23/2021 07:00:00 | 7/24/2021 07:00:00 | 24 | Tescalco vacation -Bridges OT |
| A1 | UNASSIGNED | UNASSIGNED | 7/28/2021 07:00:00 | 7/28/2021 23:00:00 | 16 | Cashing in 24 Hours of Comp Time / 1.5 = 16 Hours of OT |

[Bridges, Bryan] OT - Overtime 175

OT - COMP - Overtime - To Comp. Time

| | | | | | | |
|----|--------------------|-----|--------------------|--------------------|----|--|
| A2 | 17 - Head Quarters | E17 | 7/11/2021 07:00:00 | 7/12/2021 19:00:00 | 36 | Nelson Vacation / Bridges OT; 24 OT Hours * 1.5= 36 Comp time Hours |
|----|--------------------|-----|--------------------|--------------------|----|--|

[Bridges, Bryan] OT - COMP - Overtime - To Comp. Time 36

[Bridges, Bryan] Total Hours Worked: 211

Garcia , Anthony ID: 1362

OT - Overtime

| | | | | | | |
|----|--------------------|-------|--------------------|--------------------|----|---|
| A1 | 17 - Head Quarters | O2615 | 7/10/2021 07:00:00 | 7/11/2021 07:00:00 | 24 | OES out of county assignment, Bootleg Fire. |
| A2 | 17 - Head Quarters | O2615 | 7/11/2021 07:00:00 | 7/12/2021 07:00:00 | 24 | OES out of county assignment, Bootleg Fire. |
| B1 | 17 - Head Quarters | O2615 | 7/12/2021 07:00:00 | 7/13/2021 07:00:00 | 24 | Out of county assigned to Bootleg Fire. |
| B2 | 17 - Head Quarters | O2615 | 7/13/2021 07:00:00 | 7/14/2021 07:00:00 | 24 | Out of county assigned to Bootleg Fire. |
| A1 | 17 - Head Quarters | O2615 | 7/16/2021 07:00:00 | 7/17/2021 07:00:00 | 24 | OES- Bootleg Fire. |
| A2 | 17 - Head Quarters | O2615 | 7/17/2021 07:00:00 | 7/18/2021 07:00:00 | 24 | OES- Bootleg Fire. |
| B1 | 17 - Head Quarters | O2615 | 7/18/2021 07:00:00 | 7/19/2021 07:00:00 | 24 | OES out of county assigned to the Bootleg Fire. |
| B2 | 17 - Head Quarters | O2615 | 7/19/2021 07:00:00 | 7/20/2021 07:00:00 | 24 | OES out of county assignment, Bootleg Fire. |
| A1 | 17 - Head Quarters | O2615 | 7/22/2021 07:00:00 | 7/23/2021 07:00:00 | 24 | OES out of county assignment, Bootleg Fire. |
| A2 | 17 - Head Quarters | O2615 | 7/23/2021 07:00:00 | 7/23/2021 20:00:00 | 13 | OES out of county. |

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



| ROSTER | STATION | APP. | BEGIN | END | TIME (HRS) | NOTES |
|--------|--------------------|------|--------------------|--------------------|------------|-------------------|
| A1 | 17 - Head Quarters | E17 | 7/28/2021 07:00:00 | 7/29/2021 07:00:00 | 24 | Covering Viau OOC |

[Garcia , Anthony] OT - Overtime 253

[Garcia , Anthony] Total Hours Worked: 253

| | | | | | | |
|----------------------|-----------------|--|--|--|--|--|
| Glenn , David | ID: 1390 | | | | | |
|----------------------|-----------------|--|--|--|--|--|

OT - CM - OT-Central Marin

| | | | | | | |
|----------|--------------------|-----|-------------------|-------------------|----|-----------------|
| BC Glenn | 17 - Head Quarters | B17 | 7/5/2021 07:00:00 | 7/6/2021 07:00:00 | 24 | Cobb Off DC Fed |
|----------|--------------------|-----|-------------------|-------------------|----|-----------------|

[Glenn , David] OT - CM - OT-Central Marin 24

OT - Overtime

| | | | | | | |
|----|--------------------|-----|--------------------|--------------------|----|---|
| C2 | 17 - Head Quarters | B17 | 7/9/2021 07:00:00 | 7/10/2021 07:00:00 | 24 | Out of County Response- Line Safety Officer; Beckwourth Complex |
| A1 | 17 - Head Quarters | B17 | 7/10/2021 07:00:00 | 7/11/2021 07:00:00 | 24 | Out of County Response - Line Safety Officer; Beckwourth Complex |
| A2 | 17 - Head Quarters | B17 | 7/11/2021 07:00:00 | 7/12/2021 07:00:00 | 24 | Out of County Response - Line Safety Officer;Beckwourth Complex |
| C1 | 17 - Head Quarters | B17 | 7/14/2021 07:00:00 | 7/15/2021 07:00:00 | 24 | Assigned to the Beckworth Complex |
| C2 | 17 - Head Quarters | B17 | 7/15/2021 07:00:00 | 7/16/2021 07:00:00 | 24 | Out of County Response Line Safety Officer Dixie Fire 0700-0700 24 hr OT on Reg Check |
| A1 | 17 - Head Quarters | B17 | 7/16/2021 07:00:00 | 7/17/2021 07:00:00 | 24 | Out of County Response Line Safety Officer Dixie Fire 0700-0700 24 hr OT on Reg Check |
| A2 | 17 - Head Quarters | B17 | 7/17/2021 07:00:00 | 7/18/2021 07:00:00 | 24 | Assigned to the Beckworth Complex |
| C1 | 17 - Head Quarters | B17 | 7/20/2021 07:00:00 | 7/21/2021 07:00:00 | 24 | Out of County assignment, safety officer, Dixie Fire. |
| C2 | 17 - Head Quarters | B17 | 7/21/2021 07:00:00 | 7/22/2021 07:00:00 | 24 | Out of County assignment, safety officer, Dixie Fire. |

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



| ROSTER | STATION | APP. | BEGIN | END | TIME (HRS) | NOTES |
|--------|--------------------|------|--------------------|--------------------|------------|--|
| A1 | 17 - Head Quarters | B17 | 7/22/2021 07:00:00 | 7/23/2021 07:00:00 | 24 | Out of County assignment, safety officer, Dixie Fire. |
| A2 | 17 - Head Quarters | B17 | 7/23/2021 07:00:00 | 7/24/2021 07:00:00 | 24 | Out of County assignment, safety officer, Dixie Fire. |
| C1 | 17 - Head Quarters | B17 | 7/26/2021 07:00:00 | 7/27/2021 07:00:00 | 24 | Out of County Response Line Safety Officer Dixie Fire 0700-0700 24 hr OT on Reg Check |
| C2 | 17 - Head Quarters | B17 | 7/27/2021 07:00:00 | 7/28/2021 07:00:00 | 24 | Out of County Response Line Safety Officer Dixie Fire 0700-0700 24 hr OT on Reg Check |
| A1 | 17 - Head Quarters | B17 | 7/28/2021 07:00:00 | 7/29/2021 07:00:00 | 24 | Out of County Response: Line Safety Officer - Dixie Fire 0700-0700 24 hr OT on Reg Check |
| A2 | 17 - Head Quarters | B17 | 7/29/2021 07:00:00 | 7/30/2021 07:00:00 | 24 | Out of county assignment, Dixie Fire. |

[Glenn , David] OT - Overtime 360

[Glenn , David] Total Hours Worked: 384

| Marinoff, Thomas R | | ID: 2495 | | | | |
|--------------------|--------------------|----------|--------------------|--------------------|----|---|
| OT - Overtime | | | | | | |
| C2 | 17 - Head Quarters | E17 | 7/3/2021 23:00:00 | 7/4/2021 07:00:00 | 8 | |
| A2 | 17 - Head Quarters | E17 | 7/11/2021 23:00:00 | 7/12/2021 07:00:00 | 8 | |
| A1 | 17 - Head Quarters | E17 | 7/16/2021 23:00:00 | 7/17/2021 07:00:00 | 8 | |
| A2 | 17 - Head Quarters | E17 | 7/17/2021 07:00:00 | 7/18/2021 07:00:00 | 24 | |
| A1 | 17 - Head Quarters | O2615 | 7/22/2021 23:00:00 | 7/23/2021 07:00:00 | 8 | OES out of county, crew swap. |
| A2 | 17 - Head Quarters | O2615 | 7/23/2021 07:00:00 | 7/24/2021 07:00:00 | 24 | OES out of county assignment |
| B1 | 17 - Head Quarters | O2615 | 7/24/2021 07:00:00 | 7/25/2021 07:00:00 | 24 | OES out of county response |
| B2 | 17 - Head Quarters | O2615 | 7/25/2021 07:00:00 | 7/26/2021 07:00:00 | 24 | OES out of county assignment. |
| C1 | 17 - Head Quarters | O2615 | 7/26/2021 07:00:00 | 7/27/2021 07:00:00 | 24 | OOO assigned to Harris Fire |
| C2 | 17 - Head Quarters | O2615 | 7/27/2021 07:00:00 | 7/27/2021 15:00:00 | 8 | OOO assigned to Harris Fire |
| A2 | 17 - Head Quarters | O2615 | 7/29/2021 23:00:00 | 7/30/2021 07:00:00 | 8 | OES out of county assignment, Harris Fire. |
| B1 | 17 - Head Quarters | O2615 | 7/30/2021 07:00:00 | 7/31/2021 07:00:00 | 24 | OES out of county assignment, Harris Fire, Montana. |

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



| ROSTER | STATION | APP. | BEGIN | END | TIME (HRS) | NOTES |
|--------|--------------------|-------|--------------------|-------------------|------------|---|
| B2 | 17 - Head Quarters | O2615 | 7/31/2021 07:00:00 | 8/1/2021 07:00:00 | 24 | OES out of county assignment, Harris Fire, Montana. |

[Marinoff, Thomas R] OT - Overtime 216

OT - DBL Time - Overtime - Double Time

| | | | | | | |
|----|--------------------|-------|--------------------|--------------------|----|---|
| C2 | 17 - Head Quarters | O2615 | 7/27/2021 15:00:00 | 7/28/2021 07:00:00 | 16 | Out of County Response; Harris Mountain Fire Incident |
|----|--------------------|-------|--------------------|--------------------|----|---|

[Marinoff, Thomas R] OT - DBL Time - Overtime - Double Time 16

[Marinoff, Thomas R] Total Hours Worked: 232

| | | | | | | |
|-----------------------|-----------------|--|--|--|--|--|
| Marty , Andrew | ID: 1675 | | | | | |
|-----------------------|-----------------|--|--|--|--|--|

OT - Overtime

| | | | | | | |
|----|--------------------|-----|--------------------|--------------------|----|--|
| C1 | 17 - Head Quarters | E17 | 7/8/2021 16:00:00 | 7/9/2021 07:00:00 | 15 | Cover Garcia OES assignment |
| C2 | 17 - Head Quarters | E17 | 7/9/2021 07:00:00 | 7/10/2021 07:00:00 | 24 | Cover Garcia OES Out of County assignment. |
| A1 | 17 - Head Quarters | E17 | 7/10/2021 07:00:00 | 7/11/2021 07:00:00 | 24 | Cover Viau vacation |
| C1 | 17 - Head Quarters | E17 | 7/14/2021 07:00:00 | 7/15/2021 07:00:00 | 24 | Cover Garcia, OES out of county |
| C1 | 17 - Head Quarters | E17 | 7/20/2021 07:00:00 | 7/21/2021 07:00:00 | 24 | Cover Garcia, OES out of county assignment. |
| A1 | 17 - Head Quarters | E17 | 7/22/2021 22:00:00 | 7/23/2021 07:00:00 | 9 | Cover Viau, OES out of county response, crew swap. |
| A2 | 17 - Head Quarters | E17 | 7/23/2021 07:00:00 | 7/24/2021 07:00:00 | 24 | OES out of county assignment coverage |
| A2 | 17 - Head Quarters | E17 | 7/29/2021 07:00:00 | 7/30/2021 07:00:00 | 24 | Cover OES out of county assignment. |

[Marty , Andrew] OT - Overtime 168

[Marty , Andrew] Total Hours Worked: 168

| | | | | | | |
|---------------------------|-----------------|--|--|--|--|--|
| McCormack, Levon S | ID: 2493 | | | | | |
|---------------------------|-----------------|--|--|--|--|--|

OT - Overtime

| | | | | | | |
|----|--------------------|-----|--------------------|--------------------|----|--|
| B2 | 17 - Head Quarters | E17 | 7/1/2021 23:00:00 | 7/2/2021 07:00:00 | 8 | |
| B1 | 17 - Head Quarters | E17 | 7/6/2021 07:00:00 | 7/7/2021 07:00:00 | 24 | |
| B1 | 17 - Head Quarters | E17 | 7/12/2021 09:00:00 | 7/13/2021 07:00:00 | 22 | |
| B2 | 17 - Head Quarters | E17 | 7/13/2021 07:00:00 | 7/14/2021 07:00:00 | 24 | |

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



| ROSTER | STATION | APP. | BEGIN | END | TIME (HRS) | NOTES |
|--------|--------------------|------|--------------------|--------------------|------------|-------|
| B1 | 17 - Head Quarters | E17 | 7/18/2021 23:00:00 | 7/19/2021 07:00:00 | 8 | |
| B2 | 17 - Head Quarters | E17 | 7/19/2021 07:00:00 | 7/20/2021 07:00:00 | 24 | |
| C1 | 17 - Head Quarters | E17 | 7/20/2021 07:00:00 | 7/21/2021 07:00:00 | 24 | |
| B1 | 17 - Head Quarters | E17 | 7/24/2021 23:00:00 | 7/25/2021 07:00:00 | 8 | |
| B2 | 17 - Head Quarters | E17 | 7/25/2021 07:00:00 | 7/26/2021 07:00:00 | 24 | |
| B1 | 17 - Head Quarters | E17 | 7/30/2021 23:00:00 | 7/31/2021 07:00:00 | 8 | |
| B2 | 17 - Head Quarters | E17 | 7/31/2021 07:00:00 | 8/1/2021 07:00:00 | 24 | |

[McCormack, Levon S] OT - Overtime 198

[McCormack, Levon S] Total Hours Worked: 198

| | |
|------------------------|-----------------|
| McDonald, Ian P | ID: 2492 |
|------------------------|-----------------|

OT - Overtime

| | | | | | | |
|----|--------------------|-------|--------------------|--------------------|----|---|
| A2 | 17 - Head Quarters | E17 | 7/5/2021 23:00:00 | 7/6/2021 07:00:00 | 8 | |
| A1 | 17 - Head Quarters | E17 | 7/10/2021 23:00:00 | 7/11/2021 07:00:00 | 8 | |
| A2 | 17 - Head Quarters | O2615 | 7/23/2021 23:00:00 | 7/24/2021 07:00:00 | 8 | OES out of county |
| B1 | 17 - Head Quarters | O2615 | 7/24/2021 07:00:00 | 7/25/2021 07:00:00 | 24 | OES out of county response |
| B2 | 17 - Head Quarters | O2615 | 7/25/2021 07:00:00 | 7/26/2021 07:00:00 | 24 | OES out of county assignment. |
| C1 | 17 - Head Quarters | O2615 | 7/26/2021 07:00:00 | 7/27/2021 07:00:00 | 24 | OOC assigned to Harris Fire |
| C2 | 17 - Head Quarters | O2615 | 7/27/2021 07:00:00 | 7/28/2021 07:00:00 | 24 | OOC assigned to Harris Fire |
| A2 | 17 - Head Quarters | O2615 | 7/29/2021 23:00:00 | 7/30/2021 07:00:00 | 8 | OES out of county assignment, Harris Fire. |
| B1 | 17 - Head Quarters | O2615 | 7/30/2021 07:00:00 | 7/31/2021 07:00:00 | 24 | OES out of county assignment, Harris Fire, Montana. |
| B2 | 17 - Head Quarters | O2615 | 7/31/2021 07:00:00 | 8/1/2021 07:00:00 | 24 | OES out of county assignment, Harris Fire, Montana. |

[McDonald, Ian P] OT - Overtime 176

[McDonald, Ian P] Total Hours Worked: 176

| | |
|-------------------------------|-----------------|
| McKnight , Christopher | ID: 1713 |
|-------------------------------|-----------------|

OT - Overtime

| | | | | | | |
|----|--------------------|-------|--------------------|--------------------|----|---|
| A1 | 17 - Head Quarters | O2615 | 7/10/2021 07:00:00 | 7/11/2021 07:00:00 | 24 | OES out of county assignment, Bootleg Fire. |
| A2 | 17 - Head Quarters | O2615 | 7/11/2021 07:00:00 | 7/12/2021 07:00:00 | 24 | OES out of county assignment, Bootleg Fire. |

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



| ROSTER | STATION | APP. | BEGIN | END | TIME (HRS) | NOTES |
|--------|--------------------|-------|--------------------|--------------------|------------|---|
| B1 | 17 - Head Quarters | O2615 | 7/12/2021 07:00:00 | 7/13/2021 07:00:00 | 24 | Out of county assigned to Bootleg Fire. |
| B2 | 17 - Head Quarters | O2615 | 7/13/2021 07:00:00 | 7/14/2021 07:00:00 | 24 | Out of county assigned to Bootleg Fire. |
| A1 | 17 - Head Quarters | O2615 | 7/16/2021 07:00:00 | 7/17/2021 07:00:00 | 24 | OES- Bootleg Fire |
| A2 | 17 - Head Quarters | O2615 | 7/17/2021 07:00:00 | 7/18/2021 07:00:00 | 24 | OES- Bootleg Fire. |
| B1 | 17 - Head Quarters | O2615 | 7/18/2021 07:00:00 | 7/19/2021 07:00:00 | 24 | OES out of county assigned to the Bootleg Fire. |
| B2 | 17 - Head Quarters | O2615 | 7/19/2021 07:00:00 | 7/20/2021 07:00:00 | 24 | OES out of county assignment, Bootleg Fire. |
| A2 | 17 - Head Quarters | O2615 | 7/23/2021 07:00:00 | 7/23/2021 20:00:00 | 13 | OES out of county |
| A1 | 17 - Head Quarters | E17 | 7/28/2021 07:00:00 | 7/29/2021 07:00:00 | 24 | Covering Nelson OOC |

[McKnight , Christopher] OT - Overtime 229

OT - COMP - Overtime - To Comp. Time

| | | | | | | |
|----|--------------------|-------|--------------------|--------------------|----|--|
| A1 | 17 - Head Quarters | O2615 | 7/22/2021 01:00:00 | 7/23/2021 13:00:00 | 36 | 0700-0700= 24 OT hours *1.5 = 36 Comp Time Hours; OES out of county assignment, Bootleg Fire |
|----|--------------------|-------|--------------------|--------------------|----|--|

[McKnight , Christopher] OT - COMP - Overtime - To Comp. Time 36

[McKnight , Christopher] Total Hours Worked: 265

Nelson, Zachary ID: 1782

OT - ACP - Overtime - Acting Captain

| | | | | | | |
|----|--------------------|-----|--------------------|--------------------|----|-----------------------------------|
| C1 | 17 - Head Quarters | E17 | 7/2/2021 07:00:00 | 7/3/2021 07:00:00 | 24 | Garcia off. Nelson to cover. |
| C2 | 17 - Head Quarters | E17 | 7/15/2021 07:00:00 | 7/16/2021 07:00:00 | 24 | Cover Garcia. OES at Bootleg Fire |

[Nelson, Zachary] OT - ACP - Overtime - Acting Captain 48

OT - Overtime

| | | | | | | |
|----|--------------------|------------|--------------------|--------------------|----|---|
| B1 | UNASSIGNED | UNASSIGNED | 7/6/2021 07:00:00 | 7/6/2021 10:00:00 | 3 | Pick up OES 2615 from Sacramento |
| B1 | 17 - Head Quarters | E17 | 7/18/2021 07:00:00 | 7/19/2021 07:00:00 | 24 | Cover Neve Out of County OES assignment |
| B2 | 17 - Head Quarters | E17 | 7/19/2021 07:00:00 | 7/20/2021 07:00:00 | 24 | Cover Neve, out of county assignment. |
| C2 | 17 - Head Quarters | E17 | 7/21/2021 07:00:00 | 7/22/2021 07:00:00 | 24 | FF Beltramo Vacation - Nelson cover OT |
| B1 | 17 - Head Quarters | O2615 | 7/24/2021 07:00:00 | 7/25/2021 07:00:00 | 24 | OES out of county response |
| B2 | 17 - Head Quarters | O2615 | 7/25/2021 07:00:00 | 7/26/2021 07:00:00 | 24 | OES out of county assignment. |
| C1 | 17 - Head Quarters | O2615 | 7/26/2021 07:00:00 | 7/27/2021 07:00:00 | 24 | OOC assigned to Harris Fire |
| C2 | 17 - Head Quarters | O2615 | 7/27/2021 07:00:00 | 7/28/2021 07:00:00 | 24 | OOC assigned to Harris Fire |

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



| ROSTER | STATION | APP. | BEGIN | END | TIME (HRS) | NOTES |
|--------|--------------------|-------|--------------------|--------------------|------------|---|
| B1 | 17 - Head Quarters | O2615 | 7/30/2021 07:00:00 | 7/31/2021 07:00:00 | 24 | OES out of county assignment, Harris Fire, Montana. |
| B2 | 17 - Head Quarters | O2615 | 7/31/2021 07:00:00 | 8/1/2021 07:00:00 | 24 | OES out of county assignment, Harris Fire, Montana. |

[Nelson, Zachary] OT - Overtime 219

[Nelson, Zachary] Total Hours Worked: 267

| | |
|--------------------|-----------------|
| Neve, Mitch | ID: 3243 |
|--------------------|-----------------|

| OT - Overtime | | | | | | |
|---------------|--------------------|-------|--------------------|--------------------|----|--|
| C1 | 17 - Head Quarters | O2615 | 7/8/2021 16:00:00 | 7/9/2021 07:00:00 | 15 | OES out of county assignment, Bootleg Fire. |
| C2 | 17 - Head Quarters | O2615 | 7/9/2021 07:00:00 | 7/10/2021 07:00:00 | 24 | OES assignment, Bootleg Fire. |
| A1 | 17 - Head Quarters | O2615 | 7/10/2021 07:00:00 | 7/11/2021 07:00:00 | 24 | OES out of county assignment, Bootleg Fire. |
| A2 | 17 - Head Quarters | O2615 | 7/11/2021 07:00:00 | 7/12/2021 07:00:00 | 24 | OES out of county assignment, Bootleg Fire. |
| C1 | 17 - Head Quarters | O-325 | 7/14/2021 07:00:00 | 7/15/2021 07:00:00 | 24 | OES out of county, assigned to the Bootleg Fire. |
| C2 | 17 - Head Quarters | O2615 | 7/15/2021 07:00:00 | 7/16/2021 07:00:00 | 24 | OES- Bootleg Fire. |
| A1 | 17 - Head Quarters | O2615 | 7/16/2021 07:00:00 | 7/17/2021 07:00:00 | 24 | OES- Bootleg Fire. |
| A2 | 17 - Head Quarters | O2615 | 7/17/2021 07:00:00 | 7/18/2021 07:00:00 | 24 | OES- Bootleg Fire. |
| C1 | 17 - Head Quarters | O2615 | 7/20/2021 07:00:00 | 7/21/2021 07:00:00 | 24 | OES out of county assignment, Bootleg Fire. |
| C2 | 17 - Head Quarters | O2615 | 7/21/2021 07:00:00 | 7/22/2021 07:00:00 | 24 | OES out of county assignment, Bootleg Fire. |
| A1 | 17 - Head Quarters | O2615 | 7/22/2021 07:00:00 | 7/23/2021 07:00:00 | 24 | OES out of county assignment, Bootleg Fire. |
| A2 | 17 - Head Quarters | O2615 | 7/23/2021 07:00:00 | 7/23/2021 20:00:00 | 13 | OES out of county |
| A2 | 17 - Head Quarters | E17 | 7/29/2021 07:00:00 | 7/30/2021 07:00:00 | 24 | Cover OES out of county assignment. |

[Neve, Mitch] OT - Overtime 292

[Neve, Mitch] Total Hours Worked: 292

| | |
|----------------------|-----------------|
| Pasero, Larry | ID: 3307 |
|----------------------|-----------------|

| OT - SEPARATE CHECK - Overtime - Separate Check | | | | | | |
|---|------------|------------|--------------------|--------------------|----|------------------------------------|
| B1 | UNASSIGNED | UNASSIGNED | 7/12/2021 17:00:00 | 7/13/2021 04:00:00 | 11 | At River Fire CA-MMU-014714 (O-35) |

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



| ROSTER | STATION | APP. | BEGIN | END | TIME (HRS) | NOTES |
|--------|--------------------|------------|--------------------|--------------------|------------|---|
| B2 | UNASSIGNED | UNASSIGNED | 7/13/2021 17:00:00 | 7/13/2021 21:00:00 | 4 | At River Fire (O-35) CA-MMU-014714 |
| C2 | 17 - Head Quarters | P-17 | 7/15/2021 17:00:00 | 7/16/2021 07:00:00 | 14 | CA-MMU-014714 RIVER INCIDENT O-35 PLEASE ADD TO LIVE SEPERATE CHECK (14 X 1.5) |
| A1 | 17 - Head Quarters | P-17 | 7/16/2021 07:00:00 | 7/17/2021 07:00:00 | 24 | CA-MMU-014714 RIVER INCIDENT O-35 PLEASE ADD TO LIVE SEPERATE CHECK (24 X 1.5) |
| A2 | 17 - Head Quarters | P-17 | 7/17/2021 07:00:00 | 7/18/2021 07:00:00 | 24 | CA-MMU-014714 RIVER INCIDENT O-35 PLEASE ADD TO LIVE SEPERATE CHECK (24 X 1.5) |
| B1 | 17 - Head Quarters | P-17 | 7/18/2021 07:00:00 | 7/19/2021 07:00:00 | 24 | CA-MMU-014714 RIVER INCIDENT O-35 PLEASE ADD TO LIVE SEPERATE CHECK (24 X 1.5) |

[Pasero, Larry] OT - SEPARATE CHECK - Overtime - Separate Check 101

OT - COMP - Overtime - To Comp. Time

| | | | | | | |
|----|--------------------|------|--------------------|--------------------|----|---|
| C1 | 17 - Head Quarters | P-17 | 7/14/2021 10:00:00 | 7/15/2021 07:00:00 | 21 | CA-MMU-014714 RIVER INCIDENT PLEASE ADD TO COMP 14 OT Hours X 1.5 = 21 Comp Time Hours |
| B2 | 17 - Head Quarters | P-17 | 7/19/2021 10:00:00 | 7/20/2021 07:00:00 | 21 | CA-MMU-014714 RIVER INCIDENT O-35 PLEASE ADD TO COMP TIME: 14 OT Hours X 1.5 = 21 Comp Time Hours |
| C1 | 17 - Head Quarters | P-17 | 7/20/2021 04:00:00 | 7/20/2021 13:00:00 | 9 | CA-MMU-014714 RIVER INCIDENT O-35 PLEASE ADD TO COMP TIME: 6 OT Hours X 1.5 = 9 Comp Time Hours |

[Pasero, Larry] OT - COMP - Overtime - To Comp. Time 51

[Pasero, Larry] Total Hours Worked: 152

| Phillips, Roderick J | ID: 2494 | | | | | |
|----------------------|--------------------|-------|-------------------|--------------------|---|---|
| OT - Overtime | | | | | | |
| C2 | 17 - Head Quarters | E17 | 7/3/2021 23:00:00 | 7/4/2021 07:00:00 | 8 | |
| C2 | 17 - Head Quarters | O2615 | 7/9/2021 23:00:00 | 7/10/2021 07:00:00 | 8 | Out of county assigned to Bootleg Fire. |

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



| ROSTER | STATION | APP. | BEGIN | END | TIME (HRS) | NOTES |
|--------|--------------------|-------|--------------------|--------------------|------------|---|
| A1 | 17 - Head Quarters | O2615 | 7/10/2021 07:00:00 | 7/11/2021 07:00:00 | 24 | OES out of county assignment, Bootleg Fire. |
| A2 | 17 - Head Quarters | O2615 | 7/11/2021 07:00:00 | 7/12/2021 07:00:00 | 24 | OES out of county assignment, Bootleg Fire. |
| B1 | 17 - Head Quarters | O2615 | 7/12/2021 07:00:00 | 7/13/2021 07:00:00 | 24 | Out of county assigned to Bootleg Fire. |
| B2 | 17 - Head Quarters | O2615 | 7/13/2021 07:00:00 | 7/14/2021 07:00:00 | 24 | Out of county assigned to Bootleg Fire. |
| C2 | 17 - Head Quarters | O2615 | 7/15/2021 23:00:00 | 7/16/2021 07:00:00 | 8 | OES OOC To Bootleg Fire |
| A1 | 17 - Head Quarters | O2615 | 7/16/2021 07:00:00 | 7/17/2021 07:00:00 | 24 | OES- Bootleg Fire. |
| A2 | 17 - Head Quarters | O2615 | 7/17/2021 07:00:00 | 7/18/2021 07:00:00 | 24 | OES- Bootleg Fire. |
| B1 | 17 - Head Quarters | O2615 | 7/18/2021 07:00:00 | 7/19/2021 07:00:00 | 24 | OES out of county assigned to the Bootleg Fire. |
| B2 | 17 - Head Quarters | O2615 | 7/19/2021 07:00:00 | 7/20/2021 07:00:00 | 24 | OES out of county assignment, Bootleg Fire. |
| C1 | 17 - Head Quarters | O2615 | 7/20/2021 07:00:00 | 7/20/2021 15:00:00 | 8 | OES out of county assignment, Bootleg Fire. |
| A1 | 17 - Head Quarters | O2615 | 7/22/2021 23:00:00 | 7/23/2021 07:00:00 | 8 | OES out of county assignment, Bootleg Fire. |
| A2 | 17 - Head Quarters | O2615 | 7/23/2021 07:00:00 | 7/23/2021 20:00:00 | 13 | OES out of county |
| C1 | 17 - Head Quarters | E17 | 7/26/2021 07:00:00 | 7/27/2021 07:00:00 | 24 | |
| C2 | 17 - Head Quarters | E17 | 7/27/2021 07:00:00 | 7/28/2021 07:00:00 | 24 | |

[Phillips, Roderick J] OT - Overtime 293

OT - DBL Time - Overtime - Double Time

| | | | | | | |
|----|--------------------|-------|--------------------|--------------------|----|-------------------------|
| C1 | 17 - Head Quarters | O2615 | 7/20/2021 15:00:00 | 7/21/2021 07:00:00 | 16 | OES OOC To Bootleg Fire |
|----|--------------------|-------|--------------------|--------------------|----|-------------------------|

[Phillips, Roderick J] OT - DBL Time - Overtime - Double Time 16

[Phillips, Roderick J] Total Hours Worked: 309

| Tescalco, Anthony | ID: 2081 |
|-------------------|----------|
|-------------------|----------|

OT - Overtime

| | | | | | | |
|----|--------------------|------------|--------------------|--------------------|----|---|
| C1 | UNASSIGNED | UNASSIGNED | 7/8/2021 07:00:00 | 7/8/2021 23:00:00 | 16 | Cashing in 24 hours comp time / 1.5 = 16 OT Hours |
| C2 | 17 - Head Quarters | E17 | 7/9/2021 07:00:00 | 7/10/2021 07:00:00 | 24 | Cover Mcknight OES out of county assignment. |
| B1 | 17 - Head Quarters | E17 | 7/30/2021 07:00:00 | 7/31/2021 07:00:00 | 24 | Cover Bridges Vacation. |

[Tescalco, Anthony] OT - Overtime 64

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



| ROSTER | STATION | APP. | BEGIN | END | TIME (HRS) | NOTES |
|--------------------------------------|--------------------|------|--------------------|--------------------|------------|--|
| OT - COMP - Overtime - To Comp. Time | | | | | | |
| B1 | 17 - Head Quarters | E17 | 7/12/2021 01:00:00 | 7/13/2021 13:00:00 | 36 | 24 OT Hours *1.5 = 36 Comp Time Hours; Cover Neve Out of County Assignment |
| C2 | 17 - Head Quarters | E17 | 7/15/2021 01:00:00 | 7/16/2021 13:00:00 | 36 | 0700-0700= 24 OT Hours * 1.5 = 36 Comp Time Hours; Cover Mcknight at Bootleg Fire. |
| C2 | 17 - Head Quarters | E17 | 7/21/2021 01:00:00 | 7/22/2021 13:00:00 | 36 | 0700-0700= 24 OT Hours * 1.5 = 36 Comp Time Hours; OOC coverage |

[Tescallo, Anthony] OT - COMP - Overtime - To Comp. Time 108

[Tescallo, Anthony] Total Hours Worked: 172

| | |
|--------------------|-----------------|
| Viau , Kris | ID: 2133 |
|--------------------|-----------------|

| OT - Overtime | | | | | | |
|---------------|--------------------|-------|--------------------|--------------------|----|---|
| C2 | 17 - Head Quarters | E17 | 7/21/2021 07:00:00 | 7/22/2021 07:00:00 | 24 | OES out of county coverage - Cpt Garcia |
| B1 | 17 - Head Quarters | O2615 | 7/24/2021 07:00:00 | 7/25/2021 07:00:00 | 24 | OES out of county response |
| B2 | 17 - Head Quarters | O2615 | 7/25/2021 07:00:00 | 7/26/2021 07:00:00 | 24 | OES out of county assignment. |
| C1 | 17 - Head Quarters | O2615 | 7/26/2021 07:00:00 | 7/27/2021 07:00:00 | 24 | OOO assigned to Harris Fire |
| C2 | 17 - Head Quarters | O2615 | 7/27/2021 07:00:00 | 7/28/2021 07:00:00 | 24 | OOO assigned to Harris Fire |
| B1 | 17 - Head Quarters | O2615 | 7/30/2021 07:00:00 | 7/31/2021 07:00:00 | 24 | OES out of county assignment, Harris Fire, Montana. |
| B2 | 17 - Head Quarters | O2615 | 7/31/2021 07:00:00 | 8/1/2021 07:00:00 | 24 | OES out of county assignment, Harris Fire, Montana. |

[Viau , Kris] OT - Overtime 168

[Viau , Kris] Total Hours Worked: 168

| | |
|---------------------|------------|
| Wilson, Jena | ID: |
|---------------------|------------|

| OT - Overtime | | | | | | |
|---------------|------------|------------|--------------------|--------------------|------|---|
| B1 | UNASSIGNED | UNASSIGNED | 7/6/2021 20:00:00 | 7/6/2021 21:00:00 | 1 | 09:15-1800 = 8.75 Regular Hours 2100-2400 = 2 Regular Hours, 1 OT Hour; Board Meeting minutes. |
| B1 | UNASSIGNED | UNASSIGNED | 7/12/2021 17:00:00 | 7/12/2021 18:15:00 | 1.25 | Timesheet & Payroll Prep |

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



| ROSTER | STATION | APP. | BEGIN | END | TIME (HRS) | NOTES |
|--------|------------|------------|--------------------|--------------------|------------|---|
| B2 | UNASSIGNED | UNASSIGNED | 7/25/2021 14:30:00 | 7/25/2021 18:00:00 | 3.5 | Prepping Timesheets/ Daily Roster for Payroll |

[Wilson, Jena] OT - Overtime 5.75

[Wilson, Jena] Total Hours Worked: 5.75

GRAND TOTAL OF ALL HOURS WORKED: 3420.75

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 9/1/2021 9:19:40 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: 08/01/2021 | End Date: 08/31/2021

| ROSTER | STATION | APP. | BEGIN | END | TIME (HRS) | NOTES |
|--------------------------|--------------------|-----------------|--------------------|--------------------|------------|-------------------------------------|
| Beltramo, Anthony | | ID: 3242 | | | | |
| OT - Overtime | | | | | | |
| B2 | 17 - Head Quarters | E17 | 8/6/2021 08:30:00 | 8/7/2021 07:00:00 | 22.5 | Cover OES OOC |
| B2 | 17 - Head Quarters | E17 | 8/12/2021 07:00:00 | 8/13/2021 07:00:00 | 24 | Cover Bridges OOC Dixie Fire |
| B2 | 17 - Head Quarters | E17 | 8/18/2021 07:00:00 | 8/19/2021 07:00:00 | 24 | Covering Bridges OES OOC Dixie Fire |
| A1 | 17 - Head Quarters | O2615 | 8/21/2021 07:00:00 | 8/22/2021 07:00:00 | 24 | OES - Dixie Fire |
| A2 | 17 - Head Quarters | O2615 | 8/22/2021 07:00:00 | 8/23/2021 07:00:00 | 24 | OES - Dixie Fire |
| B1 | 17 - Head Quarters | O2615 | 8/23/2021 07:00:00 | 8/24/2021 07:00:00 | 24 | OES OOC assigned to the Dixie Fire. |
| B2 | 17 - Head Quarters | O2615 | 8/24/2021 07:00:00 | 8/25/2021 07:00:00 | 24 | OES OOC assigned to the Dixie Fire. |
| A1 | 17 - Head Quarters | O2615 | 8/27/2021 07:00:00 | 8/28/2021 07:00:00 | 24 | OES OOC assigned to the Dixie Fire. |
| A2 | 17 - Head Quarters | O2615 | 8/28/2021 07:00:00 | 8/29/2021 07:00:00 | 24 | OES OOC assigned to the Dixie Fire. |
| B1 | 17 - Head Quarters | O2615 | 8/29/2021 07:00:00 | 8/30/2021 07:00:00 | 24 | OES OOC assigned to the Dixie Fire. |
| B2 | 17 - Head Quarters | O2615 | 8/30/2021 07:00:00 | 8/31/2021 07:00:00 | 24 | OES OOC assigned to the Dixie Fire. |

[Beltramo, Anthony] OT - Overtime 262.5

[Beltramo, Anthony] Total Hours Worked: 262.5

| | | | | | | |
|--------------------------------------|--------------------|-----------------|-------------------|-------------------|----|--|
| Bridges, Bryan | | ID: 1115 | | | | |
| OT - COMP - Overtime - To Comp. Time | | | | | | |
| C1 | 17 - Head Quarters | O2615 | 8/7/2021 01:00:00 | 8/8/2021 13:00:00 | 36 | 0700-0700 = 24 Hours OT * 1.5 = 36 Comp Time Hours; OOC OES Dixie Fire |

[Bridges, Bryan] OT - COMP - Overtime - To Comp. Time 36

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



| ROSTER | STATION | APP. | BEGIN | END | TIME (HRS) | NOTES |
|---------------|--------------------|------------|--------------------|--------------------|------------|--|
| OT - Overtime | | | | | | |
| C2 | 17 - Head Quarters | O2615 | 8/8/2021 07:00:00 | 8/9/2021 07:00:00 | 24 | OOO OES Dixie Fire |
| A1 | 17 - Head Quarters | O2615 | 8/9/2021 07:00:00 | 8/10/2021 07:00:00 | 24 | OES - Dixie Fire |
| A2 | 17 - Head Quarters | O2615 | 8/10/2021 07:00:00 | 8/11/2021 07:00:00 | 24 | OES - Dixie Fire |
| C1 | 17 - Head Quarters | O2615 | 8/13/2021 07:00:00 | 8/14/2021 07:00:00 | 24 | OES OOC Dixie Fire |
| C2 | 17 - Head Quarters | O2615 | 8/14/2021 07:00:00 | 8/15/2021 07:00:00 | 24 | OES OOC Dixie Fire |
| A1 | 17 - Head Quarters | O2615 | 8/15/2021 07:00:00 | 8/16/2021 07:00:00 | 24 | OES - Dixie Fire |
| A2 | 17 - Head Quarters | O2615 | 8/16/2021 07:00:00 | 8/17/2021 07:00:00 | 24 | OES - Dixie Fire |
| C1 | 17 - Head Quarters | O2615 | 8/19/2021 07:00:00 | 8/20/2021 07:00:00 | 24 | OES OOC Dixie Fire |
| C2 | 17 - Head Quarters | O2615 | 8/20/2021 07:00:00 | 8/21/2021 07:00:00 | 24 | OES OOC Dixie Fire |
| A1 | 17 - Head Quarters | O2615 | 8/21/2021 07:00:00 | 8/21/2021 11:30:00 | 4.5 | OES - Dixie Fire - crew swap |
| A2 | UNASSIGNED | UNASSIGNED | 8/22/2021 07:00:00 | 8/25/2021 07:00:00 | 72 | August Comp Time Conversion opportunity: Cashing in 108 Comp Time Hours / 1.5 = 72 Hours OT. |
| C1 | 17 - Head Quarters | E17 | 8/25/2021 07:00:00 | 8/26/2021 07:00:00 | 24 | Cover OES OOC |
| C2 | 17 - Head Quarters | E17 | 8/26/2021 07:00:00 | 8/27/2021 07:00:00 | 24 | Cover in OT for OES OOC |
| C1 | 17 - Head Quarters | E17 | 8/31/2021 07:00:00 | 9/1/2021 07:00:00 | 24 | Cover OES OOC |

[Bridges, Bryan] OT - Overtime 364.5

[Bridges, Bryan] Total Hours Worked: 400.5

| Garcia , Anthony | | ID: 1362 | | | | |
|------------------|--------------------|----------|--------------------|--------------------|------|-------------------------------------|
| OT - Overtime | | | | | | |
| A1 | 17 - Head Quarters | E17 | 8/3/2021 07:00:00 | 8/4/2021 07:00:00 | 24 | Cover Viau OOC Harris Mountain Fire |
| B2 | 17 - Head Quarters | E17 | 8/6/2021 08:30:00 | 8/7/2021 07:00:00 | 22.5 | Cover OES OOC |
| B2 | 17 - Head Quarters | E17 | 8/12/2021 07:00:00 | 8/13/2021 07:00:00 | 24 | Cover Marty OOC Dixie Fire |
| B2 | 17 - Head Quarters | E17 | 8/18/2021 07:00:00 | 8/19/2021 07:00:00 | 24 | Covering Marty OES OOC Dixie Fire |
| A1 | 17 - Head Quarters | O2615 | 8/21/2021 07:00:00 | 8/22/2021 07:00:00 | 24 | OES - Dixie Fire |
| A2 | 17 - Head Quarters | O2615 | 8/22/2021 07:00:00 | 8/23/2021 07:00:00 | 24 | OES - Dixie Fire |
| B1 | 17 - Head Quarters | O2615 | 8/23/2021 07:00:00 | 8/24/2021 07:00:00 | 24 | OES OOC assigned to the Dixie Fire. |
| B2 | 17 - Head Quarters | O2615 | 8/24/2021 07:00:00 | 8/25/2021 07:00:00 | 24 | OES OOC assigned to the Dixie Fire. |
| A1 | 17 - Head Quarters | O2615 | 8/27/2021 07:00:00 | 8/28/2021 07:00:00 | 24 | OES OOC assigned to the Dixie Fire. |
| A2 | 17 - Head Quarters | O2615 | 8/28/2021 07:00:00 | 8/29/2021 07:00:00 | 24 | OES OOC assigned to the Dixie Fire. |
| B1 | 17 - Head Quarters | O2615 | 8/29/2021 07:00:00 | 8/30/2021 07:00:00 | 24 | OES OOC assigned to the Dixie Fire. |

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



| ROSTER | STATION | APP. | BEGIN | END | TIME (HRS) | NOTES |
|--------|--------------------|-------|--------------------|--------------------|------------|-------------------------------------|
| B2 | 17 - Head Quarters | O2615 | 8/30/2021 07:00:00 | 8/31/2021 07:00:00 | 24 | OES OOC assigned to the Dixie Fire. |

[Garcia , Anthony] OT - Overtime 286.5

[Garcia , Anthony] Total Hours Worked: 286.5

| Glenn , David | | ID: 1390 | | | | |
|---------------|--------------------|----------|--------------------|--------------------|----|---|
| OT - Overtime | | | | | | |
| A2 | 17 - Head Quarters | B17 | 8/4/2021 20:00:00 | 8/5/2021 07:00:00 | 11 | Out of County Response Strike Team Leader (STEN) River Fire 2000-0700 11 hr OT on Reg Check |
| C1 | 17 - Head Quarters | B17 | 8/7/2021 07:00:00 | 8/8/2021 07:00:00 | 24 | Out of County Response Strike Team Leader (STEN) Dixie Fire 0700-0700 24 hr OT on Reg Check |
| C2 | 17 - Head Quarters | B17 | 8/8/2021 07:00:00 | 8/9/2021 07:00:00 | 24 | Out of County Response Strike Team Leader (STEN) Dixie Fire 0700-0700 24 hr OT on Reg Check |
| A1 | 17 - Head Quarters | B17 | 8/9/2021 07:00:00 | 8/10/2021 07:00:00 | 24 | Out of County Response Strike Team Leader (STEN) Dixie Fire 0700-0700 24 hr OT on Reg Check |
| A2 | 17 - Head Quarters | B17 | 8/10/2021 07:00:00 | 8/11/2021 07:00:00 | 24 | Out of County Response Strike Team Leader (STEN) Dixie Fire 0700-0700 24 hr OT on Reg Check |
| C1 | 17 - Head Quarters | B17 | 8/13/2021 07:00:00 | 8/14/2021 07:00:00 | 24 | OES OOC Dixie Fire |
| C2 | 17 - Head Quarters | B17 | 8/14/2021 07:00:00 | 8/15/2021 07:00:00 | 24 | OES OOC Dixie Fire |
| A1 | 17 - Head Quarters | B17 | 8/15/2021 07:00:00 | 8/16/2021 07:00:00 | 24 | STEN - ST Leader for 2140C Dixie Fire |

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



| ROSTER | STATION | APP. | BEGIN | END | TIME (HRS) | NOTES |
|--------|--------------------|------|--------------------|--------------------|------------|---------------------------------------|
| A2 | 17 - Head Quarters | B17 | 8/16/2021 07:00:00 | 8/17/2021 07:00:00 | 24 | STEN - ST Leader for 2140C Dixie Fire |

[Glenn , David] OT - Overtime 203

[Glenn , David] Total Hours Worked: 203

| Marinoff, Thomas R | | ID: 2495 | | | | |
|--------------------|--------------------|----------|--------------------|--------------------|-----|--|
| OT - Overtime | | | | | | |
| C1 | 17 - Head Quarters | O2615 | 8/1/2021 07:00:00 | 8/2/2021 07:00:00 | 24 | OES OOC Harris Mountain Fire |
| C2 | 17 - Head Quarters | O2615 | 8/2/2021 07:00:00 | 8/3/2021 07:00:00 | 24 | OES OOC Harris Mountain Fire |
| A1 | 17 - Head Quarters | O2615 | 8/3/2021 07:00:00 | 8/3/2021 15:00:00 | 8 | OES OOC Harris Mountain Fire |
| B1 | 17 - Head Quarters | O2615 | 8/5/2021 23:00:00 | 8/6/2021 07:00:00 | 8 | OES OOC assignment, Harris Mountain Fire, Montana. |
| B2 | 17 - Head Quarters | O2615 | 8/6/2021 07:00:00 | 8/6/2021 16:30:00 | 9.5 | Returning from Harris Mountain Fire. |
| B2 | 17 - Head Quarters | E17 | 8/12/2021 23:00:00 | 8/13/2021 07:00:00 | 8 | |
| B1 | 17 - Head Quarters | E17 | 8/17/2021 07:00:00 | 8/18/2021 07:00:00 | 24 | |

[Marinoff, Thomas R] OT - Overtime 105.5

| OT - DBL Time - Overtime - Double Time | | | | | | |
|--|--------------------|-------|-------------------|-------------------|----|------------------------------|
| A1 | 17 - Head Quarters | O2615 | 8/3/2021 15:00:00 | 8/4/2021 07:00:00 | 16 | OES OOC Harris Mountain Fire |

[Marinoff, Thomas R] OT - DBL Time - Overtime - Double Time 16

[Marinoff, Thomas R] Total Hours Worked: 121.5

| Marty , Andrew | | ID: 1675 | | | | |
|----------------|--------------------|----------|--------------------|--------------------|----|-------------------------------------|
| OT - Overtime | | | | | | |
| A2 | 17 - Head Quarters | E17 | 8/4/2021 07:00:00 | 8/5/2021 07:00:00 | 24 | Cover OES out of county assignment. |
| C1 | 17 - Head Quarters | O2615 | 8/7/2021 07:00:00 | 8/8/2021 07:00:00 | 24 | OOC OES Dixie Fire |
| C2 | 17 - Head Quarters | O2615 | 8/8/2021 07:00:00 | 8/9/2021 07:00:00 | 24 | OOC OES Dixie Fire |
| A1 | 17 - Head Quarters | O2615 | 8/9/2021 07:00:00 | 8/10/2021 07:00:00 | 24 | OES - Dixie Fire |
| A2 | 17 - Head Quarters | O2615 | 8/10/2021 07:00:00 | 8/11/2021 07:00:00 | 24 | OES - Dixie Fire |
| C1 | 17 - Head Quarters | O2615 | 8/13/2021 07:00:00 | 8/14/2021 07:00:00 | 24 | OES OOC Dixie Fire |

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



| ROSTER | STATION | APP. | BEGIN | END | TIME (HRS) | NOTES |
|--------|--------------------|-------|--------------------|--------------------|------------|------------------------------|
| C2 | 17 - Head Quarters | O2615 | 8/14/2021 07:00:00 | 8/15/2021 07:00:00 | 24 | OES OOC Dixie Fire |
| A1 | 17 - Head Quarters | O2615 | 8/15/2021 07:00:00 | 8/16/2021 07:00:00 | 24 | OES - Dixie Fire |
| A2 | 17 - Head Quarters | O2615 | 8/16/2021 07:00:00 | 8/17/2021 07:00:00 | 24 | OES Dixie Fire |
| C1 | 17 - Head Quarters | O2615 | 8/19/2021 07:00:00 | 8/20/2021 07:00:00 | 24 | OES OOC Dixie Fire |
| C2 | 17 - Head Quarters | O2615 | 8/20/2021 07:00:00 | 8/21/2021 07:00:00 | 24 | OES OOC Dixie Fire |
| A1 | 17 - Head Quarters | O2615 | 8/21/2021 07:00:00 | 8/21/2021 11:30:00 | 4.5 | OES - Dixie Fire - crew swap |
| C1 | 17 - Head Quarters | E17 | 8/25/2021 07:00:00 | 8/26/2021 07:00:00 | 24 | Cover OES OOC |
| A1 | 17 - Head Quarters | E17 | 8/27/2021 09:30:00 | 8/27/2021 16:00:00 | 6.5 | Cover Viau |
| C1 | 17 - Head Quarters | E17 | 8/31/2021 07:00:00 | 9/1/2021 07:00:00 | 24 | Cover OES OOC |

[Marty , Andrew] OT - Overtime 323

[Marty , Andrew] Total Hours Worked: 323

| McCormack, Levon S | ID: 2493 | | | | | |
|--------------------|--------------------|-------|--------------------|--------------------|------|------------------------------|
| OT - Overtime | | | | | | |
| B1 | 17 - Head Quarters | E17 | 8/5/2021 23:00:00 | 8/6/2021 07:00:00 | 8 | |
| B2 | 17 - Head Quarters | E17 | 8/6/2021 07:00:00 | 8/6/2021 08:30:00 | 1.5 | |
| B2 | 17 - Head Quarters | O2615 | 8/6/2021 08:30:00 | 8/7/2021 07:00:00 | 22.5 | OOC OES Dixie Fire |
| C1 | 17 - Head Quarters | O2615 | 8/7/2021 07:00:00 | 8/8/2021 07:00:00 | 24 | OOC OES Dixie Fire |
| C2 | 17 - Head Quarters | O2615 | 8/8/2021 07:00:00 | 8/8/2021 15:00:00 | 8 | OOC OES Dixie Fire |
| A1 | 17 - Head Quarters | O2615 | 8/9/2021 07:00:00 | 8/10/2021 07:00:00 | 24 | OES - Dixie Fire |
| A2 | 17 - Head Quarters | O2615 | 8/10/2021 07:00:00 | 8/11/2021 07:00:00 | 24 | OES - Dixie Fire |
| B2 | 17 - Head Quarters | O2615 | 8/12/2021 23:00:00 | 8/13/2021 07:00:00 | 8 | OES OOC Dixie Fire |
| C1 | 17 - Head Quarters | O2615 | 8/13/2021 07:00:00 | 8/14/2021 07:00:00 | 24 | OES OOC Dixie Fire |
| C2 | 17 - Head Quarters | O2615 | 8/14/2021 07:00:00 | 8/15/2021 07:00:00 | 24 | OES OOC Dixie Fire |
| A1 | 17 - Head Quarters | O2615 | 8/15/2021 07:00:00 | 8/16/2021 07:00:00 | 24 | OES - Dixie Fire |
| A2 | 17 - Head Quarters | O2615 | 8/16/2021 07:00:00 | 8/17/2021 07:00:00 | 24 | OES Dixie Fire |
| B1 | 17 - Head Quarters | O2615 | 8/17/2021 07:00:00 | 8/17/2021 15:00:00 | 8 | OES - Dixie Fire |
| C1 | 17 - Head Quarters | O2615 | 8/19/2021 23:00:00 | 8/20/2021 07:00:00 | 8 | OES OOC Dixie Fire |
| C2 | 17 - Head Quarters | O2615 | 8/20/2021 07:00:00 | 8/21/2021 07:00:00 | 24 | OES OOC Dixie Fire |
| A1 | 17 - Head Quarters | O2615 | 8/21/2021 07:00:00 | 8/21/2021 11:30:00 | 4.5 | OES - Dixie Fire - crew swap |
| B1 | 17 - Head Quarters | E17 | 8/23/2021 07:00:00 | 8/24/2021 07:00:00 | 24 | |
| B2 | 17 - Head Quarters | E17 | 8/24/2021 07:00:00 | 8/25/2021 07:00:00 | 24 | |

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



| ROSTER | STATION | APP | BEGIN | END | TIME (HRS) | NOTES |
|--------|--------------------|-----|--------------------|--------------------|------------|-------|
| B2 | 17 - Head Quarters | E17 | 8/30/2021 23:00:00 | 8/31/2021 07:00:00 | 8 | |

[McCormack, Levon S] OT - Overtime 316.5

OT - DBL Time - Overtime - Double Time

| | | | | | | |
|----|--------------------|-------|--------------------|--------------------|----|--------------------|
| C2 | 17 - Head Quarters | O2615 | 8/8/2021 15:00:00 | 8/9/2021 07:00:00 | 16 | OOO OES Dixie Fire |
| B1 | 17 - Head Quarters | O2615 | 8/17/2021 15:00:00 | 8/18/2021 07:00:00 | 16 | OES - Dixie Fire |

[McCormack, Levon S] OT - DBL Time - Overtime - Double Time 32

[McCormack, Levon S] Total Hours Worked: 348.5

| | | | | | | |
|------------------------|-----------------|--|--|--|--|--|
| McDonald, Ian P | ID: 2492 | | | | | |
|------------------------|-----------------|--|--|--|--|--|

OT - Overtime

| | | | | | | |
|----|--------------------|-------|--------------------|--------------------|-----|--|
| C1 | 17 - Head Quarters | O2615 | 8/1/2021 07:00:00 | 8/2/2021 07:00:00 | 24 | OES OOC Harris Mountain Fire |
| C2 | 17 - Head Quarters | O2615 | 8/2/2021 07:00:00 | 8/3/2021 07:00:00 | 24 | OES OOC Harris Mountain Fire |
| A1 | 17 - Head Quarters | O2615 | 8/3/2021 07:00:00 | 8/3/2021 15:00:00 | 8 | OES OOC Harris Mountain Fire |
| B1 | 17 - Head Quarters | O2615 | 8/5/2021 23:00:00 | 8/6/2021 07:00:00 | 8 | OES OOC assignment, Harris Mountain Fire, Montana. |
| B2 | 17 - Head Quarters | O2615 | 8/6/2021 07:00:00 | 8/6/2021 16:30:00 | 9.5 | Returning from Harris Mountain Fire. |
| A1 | 17 - Head Quarters | E17 | 8/9/2021 07:00:00 | 8/10/2021 07:00:00 | 24 | |
| A2 | 17 - Head Quarters | E17 | 8/10/2021 07:00:00 | 8/11/2021 07:00:00 | 24 | |
| A2 | 17 - Head Quarters | E17 | 8/16/2021 23:00:00 | 8/17/2021 07:00:00 | 8 | |
| A2 | 17 - Head Quarters | E17 | 8/22/2021 23:00:00 | 8/23/2021 07:00:00 | 8 | |

[McDonald, Ian P] OT - Overtime 137.5

OT - DBL Time - Overtime - Double Time

| | | | | | | |
|----|--------------------|-------|-------------------|-------------------|----|------------------------------|
| A1 | 17 - Head Quarters | O2615 | 8/3/2021 15:00:00 | 8/4/2021 07:00:00 | 16 | OES OOC Harris Mountain Fire |
|----|--------------------|-------|-------------------|-------------------|----|------------------------------|

[McDonald, Ian P] OT - DBL Time - Overtime - Double Time 16

[McDonald, Ian P] Total Hours Worked: 153.5

| | | | | | | |
|------------------------------|-----------------|--|--|--|--|--|
| McKnight, Christopher | ID: 1713 | | | | | |
|------------------------------|-----------------|--|--|--|--|--|

OT - Overtime

| | | | | | | |
|----|--------------------|-----|-------------------|-------------------|----|--|
| A1 | 17 - Head Quarters | E17 | 8/3/2021 07:00:00 | 8/4/2021 07:00:00 | 24 | Covering Nelson OES OOC Harris Mountain Fire |
|----|--------------------|-----|-------------------|-------------------|----|--|

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



| ROSTER | STATION | APP. | BEGIN | END | TIME (HRS) | NOTES |
|--------|--------------------|-------|--------------------|--------------------|------------|--|
| A1 | 17 - Head Quarters | E17 | 8/9/2021 07:00:00 | 8/10/2021 07:00:00 | 24 | Cover in OT - for FF Tescallo OES Dixie Fire |
| A1 | 17 - Head Quarters | E17 | 8/15/2021 07:00:00 | 8/16/2021 07:00:00 | 24 | OT coverage for OES OOC Dixie Fire |
| B2 | 17 - Head Quarters | O2615 | 8/24/2021 07:00:00 | 8/25/2021 07:00:00 | 24 | OES OOC assigned to the Dixie Fire. |
| A1 | 17 - Head Quarters | O2615 | 8/27/2021 07:00:00 | 8/28/2021 07:00:00 | 24 | OES OOC assigned to the Dixie Fire. |
| A2 | 17 - Head Quarters | O2615 | 8/28/2021 07:00:00 | 8/29/2021 07:00:00 | 24 | OES OOC assigned to the Dixie Fire. |
| B1 | 17 - Head Quarters | O2615 | 8/29/2021 07:00:00 | 8/30/2021 07:00:00 | 24 | OES OOC assigned to the Dixie Fire. |
| B2 | 17 - Head Quarters | O2615 | 8/30/2021 07:00:00 | 8/31/2021 07:00:00 | 24 | OES OOC assigned to the Dixie Fire. |

[McKnight , Christopher] OT - Overtime 192

OT - COMP - Overtime - To Comp. Time

| | | | | | | |
|----|--------------------|-------|--------------------|--------------------|----|---|
| A1 | 17 - Head Quarters | O2615 | 8/21/2021 01:00:00 | 8/22/2021 13:00:00 | 36 | 0700-0700 = 24 OT Hours *1.5 = 36 Comp Time Hours; OES - Dixie Fire |
| A2 | 17 - Head Quarters | O2615 | 8/22/2021 01:00:00 | 8/23/2021 13:00:00 | 36 | 0700-0700 = 24 OT Hours *1.5 = 36 Comp Time Hours; OES - Dixie Fire |
| B1 | 17 - Head Quarters | O2615 | 8/23/2021 01:00:00 | 8/24/2021 13:00:00 | 36 | 0700-0700 = 24 OT Hours *1.5 = 36 Comp Time Hours; OES - Dixie Fire |

[McKnight , Christopher] OT - COMP - Overtime - To Comp. Time 108

[McKnight , Christopher] Total Hours Worked: 300

| | | | | | | |
|------------------------|-----------------|--|--|--|--|--|
| Nelson, Zachary | ID: 1782 | | | | | |
|------------------------|-----------------|--|--|--|--|--|

OT - Overtime

| | | | | | | |
|----|--------------------|------------|--------------------|--------------------|-----|---|
| C1 | 17 - Head Quarters | O2615 | 8/1/2021 07:00:00 | 8/2/2021 07:00:00 | 24 | OES OOC Harris Mountain Fire |
| C2 | 17 - Head Quarters | O2615 | 8/2/2021 07:00:00 | 8/3/2021 07:00:00 | 24 | OES OOC Harris Mountain Fire |
| B1 | 17 - Head Quarters | O2615 | 8/5/2021 07:00:00 | 8/6/2021 07:00:00 | 24 | OES OOC assignment, Harris Mountain Fire, Montana. |
| B2 | 17 - Head Quarters | O2615 | 8/6/2021 07:00:00 | 8/6/2021 16:30:00 | 9.5 | Returning from Harris Mountain Fire. |
| B1 | 17 - Head Quarters | E17 | 8/11/2021 07:00:00 | 8/12/2021 07:00:00 | 24 | Cover in - OES Dixie Fire |
| C1 | UNASSIGNED | UNASSIGNED | 8/13/2021 07:00:00 | 8/13/2021 10:30:00 | 3.5 | Type 3 Spec Meeting |
| B1 | 17 - Head Quarters | E17 | 8/17/2021 07:00:00 | 8/18/2021 07:00:00 | 24 | Coverage OT - OES Dixie Fire |
| C2 | 17 - Head Quarters | E17 | 8/20/2021 07:00:00 | 8/21/2021 07:00:00 | 24 | Covering McKnight who is in route to swap with the OES crew |

[Nelson, Zachary] OT - Overtime 157

[Nelson, Zachary] Total Hours Worked: 157

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 | 17 - Head Quarters | E17 | 8/1/2021 07:00:00 | 8/2/2021 07:00:00 | 24 | Cover McKnight sick |
| A2 | 17 - Head Quarters | E17 | 8/4/2021 07:00:00 | 8/5/2021 07:00:00 | 24 | Cover OES out of county assignment. |
| A2 | 17 - Head Quarters | E17 | 8/10/2021 07:00:00 | 8/11/2021 07:00:00 | 24 | Cover in OT - FF Tescallo OES Dixie Fire |
| C1 | UNASSIGNED | UNASSIGNED | 8/13/2021 07:00:00 | 8/13/2021 09:30:00 | 2.5 | Type 3 Spec Meeting |
| A2 | 17 - Head Quarters | E17 | 8/16/2021 07:00:00 | 8/17/2021 07:00:00 | 24 | OT coverage for OES OOC Dixie Fire |
| C2 | 17 - Head Quarters | E17 | 8/20/2021 07:00:00 | 8/21/2021 07:00:00 | 24 | Covering Beltramo who is in route to swap with the OES crew |
| A1 | 17 - Head Quarters | E17 | 8/21/2021 07:00:00 | 8/21/2021 13:00:00 | 6 | Cover in OT - OES crew swap and return of Ford Van to Woodacre. |
| A2 | 17 - Head Quarters | E17 | 8/22/2021 07:00:00 | 8/23/2021 07:00:00 | 24 | Tescallo Vac - Neve OT |
| C1 | 17 - Head Quarters | E17 | 8/25/2021 07:00:00 | 8/26/2021 07:00:00 | 24 | Cover OES OOC |
| C1 | 17 - Head Quarters | E17 | 8/31/2021 07:00:00 | 9/1/2021 07:00:00 | 24 | Cover OES OOC |

[Neve, Mitch] OT - Overtime 200.5

[Neve, Mitch] Total Hours Worked: 200.5

| | | | | | | |
|----------------------|------------|-----------------|--------------------|--------------------|----|--|
| Pasero, Larry | | ID: 3307 | | | | |
| OT - Overtime | | | | | | |
| B1 | UNASSIGNED | UNASSIGNED | 8/17/2021 17:00:00 | 8/18/2021 07:00:00 | 14 | 2021-CAENF-024030 CALDOR FIRE OT |
| B2 | UNASSIGNED | UNASSIGNED | 8/18/2021 17:00:00 | 8/19/2021 07:00:00 | 14 | 2021-CAENF-024030 CALDOR FIRE OT |
| C1 | UNASSIGNED | UNASSIGNED | 8/19/2021 17:00:00 | 8/20/2021 07:00:00 | 14 | 2021-CAENF-024030 CALDOR FIRE OT |
| C2 | UNASSIGNED | UNASSIGNED | 8/20/2021 07:00:00 | 8/21/2021 07:00:00 | 24 | 2021-CAENF-024030 CALDOR FIRE OT O-20241 |
| A1 | UNASSIGNED | UNASSIGNED | 8/21/2021 07:00:00 | 8/22/2021 07:00:00 | 24 | 2021-CAENF-024030 CALDOR FIRE OT O-20241 |
| A2 | UNASSIGNED | UNASSIGNED | 8/22/2021 07:00:00 | 8/23/2021 07:00:00 | 24 | 2021-CAENF-024030 CALDOR FIRE OT O-20241 |

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



| ROSTER | STATION | APP. | BEGIN | END | TIME (HRS) | NOTES |
|--------|------------|------------|--------------------|--------------------|------------|---|
| C1 | UNASSIGNED | UNASSIGNED | 8/25/2021 02:00:00 | 8/25/2021 07:00:00 | 5 | CA-ENF-02214 O-20214 **Released from incident 8/24 @2000 hrs, Home @ 2200 Hrs. 5 hours of OT from 1700 to 2200 on Tuesday 8/24 not captured on previous pay period. |

[Pasero, Larry] OT - Overtime 119

OT - COMP - Overtime - To Comp. Time

| | | | | | | |
|----|------------|------------|--------------------|--------------------|----|--|
| B1 | UNASSIGNED | UNASSIGNED | 8/23/2021 10:00:00 | 8/24/2021 07:00:00 | 21 | 2021-CAENF-024030 CALDOR FIRE; 1700-0700= 14 OT Hours * 1.5 = 21 Comp Time Hours |
|----|------------|------------|--------------------|--------------------|----|--|

[Pasero, Larry] OT - COMP - Overtime - To Comp. Time 21

[Pasero, Larry] Total Hours Worked: 140

| Phillips, Roderick J | | ID: 2494 | | | | |
|----------------------|--------------------|------------|--------------------|--------------------|-----|--|
| OT - Overtime | | | | | | |
| C1 | 17 - Head Quarters | E17 | 8/1/2021 23:00:00 | 8/2/2021 07:00:00 | 8 | |
| C2 | 17 - Head Quarters | E17 | 8/2/2021 07:00:00 | 8/3/2021 07:00:00 | 24 | |
| A1 | 17 - Head Quarters | E17 | 8/3/2021 07:00:00 | 8/4/2021 07:00:00 | 24 | Cover seasonal OOC Harris Mountain Fire |
| C1 | 17 - Head Quarters | E17 | 8/8/2021 00:30:00 | 8/8/2021 07:00:00 | 6.5 | |
| C2 | 17 - Head Quarters | E17 | 8/8/2021 07:00:00 | 8/9/2021 07:00:00 | 24 | |
| C2 | 17 - Head Quarters | E17 | 8/14/2021 23:00:00 | 8/15/2021 07:00:00 | 8 | |
| C2 | UNASSIGNED | UNASSIGNED | 8/20/2021 23:00:00 | 8/21/2021 07:00:00 | 8 | OES - Dixie Fire - crew swap |
| A1 | 17 - Head Quarters | O2615 | 8/21/2021 07:00:00 | 8/22/2021 07:00:00 | 24 | OES - Dixie Fire |
| A2 | 17 - Head Quarters | O2615 | 8/22/2021 07:00:00 | 8/23/2021 07:00:00 | 24 | OES - Dixie Fire |
| B1 | 17 - Head Quarters | O2615 | 8/23/2021 07:00:00 | 8/24/2021 07:00:00 | 24 | OES OOC assigned to the Dixie Fire. |
| B2 | 17 - Head Quarters | O2615 | 8/24/2021 07:00:00 | 8/25/2021 07:00:00 | 24 | OES OOC assigned to the Dixie Fire. |
| A1 | 17 - Head Quarters | O2615 | 8/27/2021 07:00:00 | 8/28/2021 07:00:00 | 24 | OES OOC assigned to the Dixie Fire. |
| A2 | 17 - Head Quarters | O2615 | 8/28/2021 07:00:00 | 8/29/2021 07:00:00 | 24 | OES OOC assigned to the Dixie Fire. |
| B1 | 17 - Head Quarters | O2615 | 8/29/2021 07:00:00 | 8/30/2021 07:00:00 | 24 | OES OOC assigned to the Dixie Fire. |

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



| ROSTER | STATION | APP. | BEGIN | END | TIME (HRS) | NOTES |
|--------|--------------------|-------|--------------------|--------------------|------------|-------------------------------------|
| B2 | 17 - Head Quarters | O2615 | 8/30/2021 07:00:00 | 8/31/2021 07:00:00 | 24 | OES OOC assigned to the Dixie Fire. |

[Phillips, Roderick J] OT - Overtime 294.5

[Phillips, Roderick J] Total Hours Worked: 294.5

| | |
|--------------------------|-----------------|
| Tescallo, Anthony | ID: 2081 |
|--------------------------|-----------------|

OT - Overtime

| | | | | | | |
|----|--------------------|-------|--------------------|--------------------|------|-------------------------|
| B1 | 17 - Head Quarters | E17 | 8/5/2021 07:00:00 | 8/6/2021 07:00:00 | 24 | Cover Bridges vacation. |
| B2 | 17 - Head Quarters | O2615 | 8/6/2021 08:30:00 | 8/7/2021 07:00:00 | 22.5 | OOC OES Dixie Fire |
| C1 | 17 - Head Quarters | O2615 | 8/7/2021 07:00:00 | 8/8/2021 07:00:00 | 24 | OOC OES Dixie Fire |
| C2 | 17 - Head Quarters | O2615 | 8/8/2021 07:00:00 | 8/9/2021 07:00:00 | 24 | OOC OES Dixie Fire |
| B1 | 17 - Head Quarters | O2615 | 8/11/2021 07:00:00 | 8/12/2021 07:00:00 | 24 | OES - Dixie Fire |
| B2 | 17 - Head Quarters | O2615 | 8/12/2021 07:00:00 | 8/13/2021 07:00:00 | 24 | OES OOC Dixie Fire |
| C1 | 17 - Head Quarters | O2615 | 8/13/2021 07:00:00 | 8/14/2021 07:00:00 | 24 | OES OOC Dixie Fire |
| C2 | 17 - Head Quarters | O2615 | 8/14/2021 07:00:00 | 8/15/2021 07:00:00 | 24 | OES OOC Dixie Fire |
| B1 | 17 - Head Quarters | O2615 | 8/17/2021 07:00:00 | 8/18/2021 07:00:00 | 24 | OES - Dixie Fire |
| B2 | 17 - Head Quarters | O2615 | 8/18/2021 07:00:00 | 8/19/2021 07:00:00 | 24 | OES OOC Dixie Fire |
| C1 | 17 - Head Quarters | O2615 | 8/19/2021 07:00:00 | 8/20/2021 07:00:00 | 24 | OES OOC Dixie Fire |
| C2 | 17 - Head Quarters | E17 | 8/26/2021 07:00:00 | 8/27/2021 07:00:00 | 24 | Cover in OT for OES OOC |

[Tescallo, Anthony] OT - Overtime 286.5

OT - COMP - Overtime - To Comp. Time

| | | | | | | |
|----|--------------------|-------|--------------------|--------------------|----|---|
| C2 | 17 - Head Quarters | O2615 | 8/20/2021 01:00:00 | 8/21/2021 13:00:00 | 36 | 0700-0700 = 24 OT Hours * 1.5= 36 Comp Time Hours; OES OOC Dixie Fire |
|----|--------------------|-------|--------------------|--------------------|----|---|

[Tescallo, Anthony] OT - COMP - Overtime - To Comp. Time 36

[Tescallo, Anthony] Total Hours Worked: 322.5

| | |
|--------------------|-----------------|
| Viau , Kris | ID: 2133 |
|--------------------|-----------------|

OT - Overtime

| | | | | | | |
|----|--------------------|-------|-------------------|-------------------|----|------------------------------|
| C1 | 17 - Head Quarters | O2615 | 8/1/2021 07:00:00 | 8/2/2021 07:00:00 | 24 | OES OOC Harris Mountain Fire |
|----|--------------------|-------|-------------------|-------------------|----|------------------------------|

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



| ROSTER | STATION | APP. | BEGIN | END | TIME (HRS) | NOTES |
|--------|--------------------|-------|--------------------|--------------------|------------|--|
| C2 | 17 - Head Quarters | O2615 | 8/2/2021 07:00:00 | 8/3/2021 07:00:00 | 24 | OES OOC Harris Mountain Fire |
| B1 | 17 - Head Quarters | O2615 | 8/5/2021 07:00:00 | 8/6/2021 07:00:00 | 24 | OES OOC assignment, Harris Mountain Fire, Montana. |
| B1 | 17 - Head Quarters | E17 | 8/11/2021 07:00:00 | 8/12/2021 07:00:00 | 24 | Cover in - Cpt Marty OES |
| B1 | 17 - Head Quarters | E17 | 8/17/2021 07:00:00 | 8/18/2021 07:00:00 | 24 | Coverage OT - OES Dixie Fire |
| C2 | 17 - Head Quarters | E17 | 8/20/2021 07:00:00 | 8/21/2021 07:00:00 | 24 | Cover Garcia who is in route to swap with the OES crew |
| C2 | 17 - Head Quarters | E17 | 8/26/2021 07:00:00 | 8/27/2021 07:00:00 | 24 | Cover in OT for OES OOC |

[Viau , Kris] OT - Overtime 168

OT - COMP - Overtime - To Comp. Time

| | | | | | | |
|----|--------------------|-------|-------------------|-------------------|-------|---|
| B2 | 17 - Head Quarters | O2615 | 8/6/2021 07:00:00 | 8/6/2021 21:15:00 | 14.25 | 0700-1630= 9.5 OT Hours * 1.5 = 14.25 Comp Time Hours; Returning from Harris Mountain Fire. |
|----|--------------------|-------|-------------------|-------------------|-------|---|

[Viau , Kris] OT - COMP - Overtime - To Comp. Time 14.25

[Viau , Kris] Total Hours Worked: 182.25

| | | | | | | |
|---------------------|------------|--|--|--|--|--|
| Wilson, Jena | ID: | | | | | |
|---------------------|------------|--|--|--|--|--|

OT - COMP - Overtime - To Comp. Time

| | | | | | | |
|----|------------|------------|--------------------|--------------------|------|--|
| B2 | UNASSIGNED | UNASSIGNED | 8/24/2021 15:30:00 | 8/24/2021 17:45:00 | 2.25 | 1.5 OT Hours * 1.5= 2.25 Comp Time Hours |
|----|------------|------------|--------------------|--------------------|------|--|

[Wilson, Jena] OT - COMP - Overtime - To Comp. Time 2.25

[Wilson, Jena] Total Hours Worked: 2.25

| | | | | | | |
|---------------------|-----------------|--|--|--|--|--|
| Z-Cobb, Matt | ID: 1182 | | | | | |
|---------------------|-----------------|--|--|--|--|--|

OT - Overtime

| | | | | | | |
|----|--------------------|-----|--------------------|--------------------|----|-------------------------|
| B1 | 17 - Head Quarters | B17 | 8/29/2021 07:00:00 | 8/30/2021 07:00:00 | 24 | Cover BC Glenn vacation |
|----|--------------------|-----|--------------------|--------------------|----|-------------------------|

[Z-Cobb, Matt] OT - Overtime 24

[Z-Cobb, Matt] Total Hours Worked: 24

GRAND TOTAL OF ALL HOURS WORKED: 3722

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



Kentfield Fire Protection District

Warrant List

July 2021

08/20/21

| Type | Date | Num | Name | Memo | Split | Amount | Balance | |
|--|------------|-----------|---|---|---------------------------------------|--------------------|------------|-----------|
| Revenues | | | | | | | | |
| Revenue-Use of Money/Prop | | | | | | | | |
| Check | 07/06/2021 | 1009 | Kentfield Fire District | State fires Woodward, Sheep, Slater | 443 - Cash - Westamerica Bank - Grant | 449,480.67 | 449,480.67 | |
| Total 9950 - State Fires | | | | | | 449,480.67 | 449,480.67 | |
| Total Revenue-Use of Money/Prop | | | | | | 449,480.67 | 449,480.67 | |
| Total Revenues | | | | | | 449,480.67 | 449,480.67 | |
| Expenses | | | | | | | | |
| Salaries & Employee Benefits | | | | | | | | |
| 1040 - Personnel Serv-Suspense | | | | | | | | |
| Check | 07/06/2021 | 805303798 | Kentfield Fire District Payroll Account | For Payroll 6/30/2021-7/13/2021 | FY 2020 / 21 | 91,082.11 | 91,082.11 | |
| Check | 07/19/2021 | 805303821 | Kentfield Fire District Payroll Account | For Payroll 7/14/2021-7/27/2021 | | 126,838.32 | 217,920.43 | |
| Total 1040 - Personnel Serv-Suspense | | | | | | 217,920.43 | 217,920.43 | |
| 1510 - FICA-Employer | | | | | | | | |
| Check | 07/06/2021 | 805303797 | Kentfield Fire District Payroll Account | Non-PERS Health Premium May 2021 | 437 - Cash-Gen Ckg | 3,034.43 | 3,034.43 | |
| Total 1510 - FICA-Employer | | | | | | 3,034.43 | 3,034.43 | |
| 1515 - Health Insurance | | | | | | | | |
| Check | 07/06/2021 | 805303785 | Banner Life Insurance Company | 180503285 - Garcia | 437 - Cash-Gen Ckg | 52.52 | 52.52 | |
| Check | 07/06/2021 | 805303786 | Banner Life Insurance Company | 180503266 - McKnight | 437 - Cash-Gen Ckg | 46.02 | 98.54 | |
| Check | 07/06/2021 | 805303787 | C.A.P.F. | July 2021 Billing | 437 - Cash-Gen Ckg | 324.50 | 423.04 | |
| Check | 07/06/2021 | 805303789 | Delta Dental of California | Account #05-0190901009; Kentfield Fire District, James Naso- COBRA Coverage_July 2021 | 437 - Cash-Gen Ckg | 52.67 | 475.71 | |
| Check | 07/06/2021 | 805303790 | Delta Dental of California | Account #05-0190901009; Kentfield Fire District - July Coverage | 437 - Cash-Gen Ckg | 3,915.34 | 4,391.05 | |
| Check | 07/06/2021 | 805303797 | Kentfield Fire District Payroll Account | PERS Active & Retired Health Premium May 2021 | 437 - Cash-Gen Ckg | 47,570.83 | 51,961.88 | |
| Check | 07/06/2021 | 805303803 | NPFBA | July 2021 Billing | 437 - Cash-Gen Ckg | 825.88 | 52,787.76 | |
| Check | 07/06/2021 | 805303806 | Vision Service Plan | Client ID #00106116- July 2021 | 437 - Cash-Gen Ckg | 799.37 | 53,587.13 | |
| Check | 07/19/2021 | 805303809 | Banner Life Insurance Company | 181730179 - Beltramo | 437 - Cash-Gen Ckg | 54.70 | 53,641.83 | |
| Check | 07/19/2021 | 805303830 | Banner Life Insurance Company | 180533535 - Pomi | 437 - Cash-Gen Ckg | 50.18 | 53,692.01 | |
| Total 1515 - Health Insurance | | | | | | 53,692.01 | 53,692.01 | |
| 1530 - Retire Employer | | | | | | | | |
| Check | 07/06/2021 | 805303794 | Kentfield Fire District Payroll Account | FY21/22 Annual AUL- Safety Classic/Plan 267 | 437 - Cash-Gen Ckg | 504,039.00 | 504,039.00 | |
| Check | 07/06/2021 | 805303794 | Kentfield Fire District Payroll Account | FY21/22 Annual AUL- Misc Tier 1/Plan 266 | 437 - Cash-Gen Ckg | 25,066.00 | 529,105.00 | |
| Check | 07/06/2021 | 805303794 | Kentfield Fire District Payroll Account | FY21/22 Annual AUL- Safety PEPRA/Plan 25242 | 437 - Cash-Gen Ckg | 5,401.00 | 534,506.00 | |
| Check | 07/06/2021 | 805303794 | Kentfield Fire District Payroll Account | FY21/22 Annual AUL- Misc Tier 2/Plan 15045 | 437 - Cash-Gen Ckg | 1,799.00 | 536,305.00 | |
| Check | 07/06/2021 | 805303796 | Kentfield Fire District Payroll Account | 1959 Survivor FY 2020/21 (Safety/Fire- Classic) | 437 - Cash-Gen Ckg | 499.20 | 536,804.20 | |
| Check | 07/06/2021 | 805303796 | Kentfield Fire District Payroll Account | 1959 Survivor FY 2020/21 (Safety/Fire-PEPRA) | 437 - Cash-Gen Ckg | 364.00 | 537,168.20 | |
| Check | 07/06/2021 | 805303796 | Kentfield Fire District Payroll Account | 1959 Survivor FY 2020/21 (Misc/ PEPRA) | 437 - Cash-Gen Ckg | 62.40 | 537,230.60 | |
| Check | 07/06/2021 | 805303798 | Kentfield Fire District Payroll Account | Safety (Classic / PEPRA) & Misc. EE/ER | 437 - Cash-Gen Ckg | 24,400.79 | 561,631.39 | |
| Check | 07/19/2021 | 805303821 | Kentfield Fire District Payroll Account | Safety (Classic / PEPRA) & Misc. EE/ER | 437 - Cash-Gen Ckg | 23,329.77 | 584,961.16 | |
| Total 1530 - Retire Employer | | | | | | 584,961.16 | 584,961.16 | |
| 1535 - Sick Leave/Def Conv | | | | | | | | |
| Check | 07/19/2021 | 805303822 | Kentfield Fire District Payroll Account | Group 69663-S/L Conv to 457 Plan | FY 2020/21 | 437 - Cash-Gen Ckg | 41,196.06 | 41,196.06 |
| Total 1535 - Sick Leave/Def Conv | | | | | | 41,196.06 | 41,196.06 | |
| 1565 - Retirement Prefunding Contrib | | | | | | | | |
| Check | 07/06/2021 | 805303795 | Kentfield Fire District Payroll Account | A/C #0507976165 -JULY CEPPT Contributions | 437 - Cash-Gen Ckg | 18,750.00 | 18,750.00 | |
| Total 1565 - Retirement Prefunding Contrib | | | | | | 18,750.00 | 18,750.00 | |
| Total Salaries & Employee Benefits | | | | | | 919,554.09 | 919,554.09 | |
| Services & Supplies | | | | | | | | |
| 2005 - Administrative Expense | | | | | | | | |
| Check | 07/02/2021 | Debit | IBS | | 439 - Cash-Payroll | 121.50 | 121.50 | |
| Check | 07/06/2021 | 805303798 | Kentfield Fire District Payroll Account | IBS Invoice Fee | 437 - Cash-Gen Ckg | 121.50 | 243.00 | |
| Check | 07/16/2021 | Debit | IBS | | 439 - Cash-Payroll | 256.80 | 499.80 | |
| Check | 07/19/2021 | 805303815 | Business Card | 6/5/21 - 7/4/21; Pomi 7901 | FY 2020 / 21 | 437 - Cash-Gen Ckg | 380.86 | 880.66 |
| Check | 07/19/2021 | 805303821 | Kentfield Fire District Payroll Account | IBS Invoice Fee | 437 - Cash-Gen Ckg | 256.80 | 1,137.46 | |
| Check | 07/30/2021 | Debit | IBS | | 439 - Cash-Payroll | 123.80 | 1,261.26 | |
| Total 2005 - Administrative Expense | | | | | | 1,261.26 | 1,261.26 | |
| 2006 - Consulting Fees | | | | | | | | |
| Check | 07/06/2021 | 805303791 | BACKDRAFT OPCO, LLC | Emergency Reporting Acct No. 102109 (7/1/2021-6/30/2022) | 437 - Cash-Gen Ckg | 3,105.00 | 3,105.00 | |
| Total 2006 - Consulting Fees | | | | | | 3,105.00 | 3,105.00 | |
| 2015 - Dues & Publications | | | | | | | | |
| Check | 07/19/2021 | 805303823 | Marin County Fire Chief's Association | MCFCA Dues FY 2021/22 | 437 - Cash-Gen Ckg | 1,111.00 | 1,111.00 | |

**Kentfield Fire Protection District
Warrant List**

July 2021

08/20/21

| Type | Date | Num | Name | Memo | Split | Amount | Balance |
|-------|--|-----------|---|--|--------------------|-----------|-----------|
| | | | | | | 1,111.00 | 1,111.00 |
| | Total 2015 · Dues & Publications | | | | | | |
| Check | 2020 - LAFCO 07/19/2021 | 805303832 | Marin County Tax Collector | LAFCO Charges FY 2021/22 | 437 · Cash-Gen Ckg | 3,602.08 | 3,602.08 |
| | Total 2020 · LAFCO | | | | | 3,602.08 | 3,602.08 |
| Check | 2025 - MERA-Operating 07/06/2021 | 805303801 | Marin Emergency Radio Authority-Fnd 70030 | Inv #30-2021-610 Annual Payment FY 2021/22 | 437 · Cash-Gen Ckg | 19,412.00 | 19,412.00 |
| | Total 2025 · MERA-Operating | | | | | 19,412.00 | 19,412.00 |
| Check | 2050 · Auto/Equipment Repair 07/06/2021 | 805303788 | Corbet's | (A/C #4675) FY 2020 / 21 | 437 · Cash-Gen Ckg | 158.19 | 158.19 |
| Check | 07/19/2021 | 805303808 | Aramark Uniform Services | (a/c #792113681) Inv #508000089913 | 437 · Cash-Gen Ckg | 71.11 | 229.30 |
| Check | 07/19/2021 | 805303811 | Brandon Tire Supply | Inv #1028659 | 437 · Cash-Gen Ckg | 667.16 | 896.46 |
| Check | 07/19/2021 | 805303816 | Business Card | 6/5/21 - 7/4/21: Viau 7962 FY 2020 / 21 | 437 · Cash-Gen Ckg | 784.27 | 1,680.73 |
| | Total 2050 · Auto/Equipment Repair | | | | | 1,680.73 | 1,680.73 |
| Check | 2055 · Building Repair 07/06/2021 | 805303788 | Corbet's | (A/C #4675) | 437 · Cash-Gen Ckg | 28.23 | 28.23 |
| Check | 07/06/2021 | 805303800 | Marin Garden Solutions, Inc. | Inv # 2176 FY 2020 / 21 | 437 · Cash-Gen Ckg | 307.84 | 336.07 |
| Check | 07/19/2021 | 805303813 | Business Card | 6/5/21 - 7/4/21: Glenn 8422 FY 2020 / 21 | 437 · Cash-Gen Ckg | 269.54 | 605.61 |
| Check | 07/19/2021 | 805303814 | Business Card | 6/5/21 - 7/4/21: Marty 5375 | 437 · Cash-Gen Ckg | 803.32 | 1,408.93 |
| Check | 07/19/2021 | 805303818 | Dave's Appliance | PO # 8912 | 437 · Cash-Gen Ckg | 125.00 | 1,533.93 |
| Check | 07/19/2021 | 805303819 | Downing Heating & Air Conditioning, Inc. | Acct #117744 / Inv #C10578 | 437 · Cash-Gen Ckg | 1,072.00 | 2,605.93 |
| Check | 07/19/2021 | 805303825 | National Appliance Service | Acct # 4537464 (Inv.#125794) | 437 · Cash-Gen Ckg | 155.00 | 2,760.93 |
| Check | 07/19/2021 | 805303828 | TK Elevator Corporation | Cust #144933 / Inv #3006043919 | 437 · Cash-Gen Ckg | 128.64 | 2,889.57 |
| Check | 07/19/2021 | 805303829 | TK Elevator Corporation | Cust #144933 / REF # ACIA-1VDK3A | 437 · Cash-Gen Ckg | 2,130.88 | 5,020.45 |
| | Total 2055 · Building Repair | | | | | 5,020.45 | 5,020.45 |
| Check | 2080 · Wrks Comp Ins 07/06/2021 | 805303792 | FASIS | (INV# FASIS-2022-0260) Workers' Compensation Contribution 2021-2022 | 437 · Cash-Gen Ckg | 54,697.00 | 54,697.00 |
| | Total 2080 · Wrks Comp Ins | | | | | 54,697.00 | 54,697.00 |
| Check | 2125 · Garbage 07/19/2021 | 805303824 | Marin Sanitary Service | Inv # 2486381 _June 2021 Service | 437 · Cash-Gen Ckg | 759.05 | 759.05 |
| | Total 2125 · Garbage | | | | | 759.05 | 759.05 |
| Check | 2130 · Gas & Electric 07/06/2021 | 805303804 | Pacific Gas & Electric | Acct 1176933549-5 -6/23/2021 FY 2020 / 21 | 437 · Cash-Gen Ckg | 529.15 | 529.15 |
| | Total 2130 · Gas & Electric | | | | | 529.15 | 529.15 |
| Check | 2135 · Gas & Oil 07/19/2021 | 805303826 | North Bay Petroleum | Acct 210178 / Inv #3217852 | 437 · Cash-Gen Ckg | 882.31 | 882.31 |
| | Total 2135 · Gas & Oil | | | | | 882.31 | 882.31 |
| Check | 2141 · FD Planning/Mapping S/S 07/19/2021 | 805303823 | Marin County Fire Chief's Association | MCFCA Dues FY 2021/22 | 437 · Cash-Gen Ckg | 595.00 | 595.00 |
| | Total 2141 · FD Planning/Mapping S/S | | | | | 595.00 | 595.00 |
| Check | 2145 · Pager System 07/06/2021 | 805303784 | American Messaging | A/C #W4-106070/Inv #W4106070VVG July 2021 | 437 · Cash-Gen Ckg | 23.80 | 23.80 |
| | Total 2145 · Pager System | | | | | 23.80 | 23.80 |
| Check | 2155 · Subsistence-Volunteer 07/06/2021 | 805303793 | Kentfield Assn. Firefighters | Share of Rental of La France Garage from AT&T Wireless (July - October 2021) | 437 · Cash-Gen Ckg | 1,000.00 | 1,000.00 |
| Check | 07/06/2021 | 805303807 | Kentfield Assn. Firefighters | KAOF - Annual Subsistence (FY 2021/222) | 437 · Cash-Gen Ckg | 6,000.00 | 7,000.00 |
| | Total 2155 · Subsistence-Volunteer | | | | | 7,000.00 | 7,000.00 |
| Check | 2200 · S/S-Computer 07/19/2021 | 805303810 | Banshee Networks, Inc. | Invoice # 14944 | 437 · Cash-Gen Ckg | 1,425.05 | 1,425.05 |
| | Total 2200 · S/S-Computer | | | | | 1,425.05 | 1,425.05 |
| Check | 2205 · S/S-Fire Equipment 07/06/2021 | 805303788 | Corbet's | (A/C #4675) | 437 · Cash-Gen Ckg | 21.51 | 21.51 |
| Check | 07/19/2021 | 805303812 | Business Card | 6/5/21 - 7/4/21: Garcia 3779 FY 2020 / 21 | 437 · Cash-Gen Ckg | 483.57 | 505.08 |
| Check | 07/19/2021 | 805303814 | Business Card | 6/5/21 - 7/4/21: Marty 5375 FY 2020 / 21 | 437 · Cash-Gen Ckg | 115.21 | 620.29 |
| Check | 07/19/2021 | 805303816 | Business Card | 6/5/21 - 7/4/21: Viau 7962 | 437 · Cash-Gen Ckg | 1,800.75 | 2,421.04 |
| Check | 07/19/2021 | 805303817 | Business Card | 6/5/21 - 7/4/21: Wilson 3147 FY 2020 / 21 | 437 · Cash-Gen Ckg | 209.03 | 2,630.07 |
| Check | 07/19/2021 | 805303820 | Jackson's Hardware | (a/c #4538) Ref # PO 8911 | 437 · Cash-Gen Ckg | 133.18 | 2,763.25 |

08/20/21

Kentfield Fire Protection District
Warrant List
 July 2021

| Type | Date | Num | Name | Memo | Split | Amount | Balance | |
|-------|---|-----------|---|--|----------------------------------|----------|--------------|--------------|
| | | | Total 2205 · S/S-Fire Equipment | | | | 2,763.25 | 2,763.25 |
| Check | 2210 · S/S-Medical 07/19/2021 | 805303831 | Life Assist | a/c #94904FD / Inv #1101033, Inv #1104678 | FY 2020/21 437 · Cash-Gen Ckg | 814.04 | 814.04 | |
| | | | Total 2210 · S/S-Medical | | | | 814.04 | 814.04 |
| Check | 2215 · S/S-Office 07/19/2021 | 805303827 | Office Depot | Acct# 6011 5661 8341 8338 | 437 · Cash-Gen Ckg | 161.43 | 161.43 | |
| | | | Total 2215 · S/S-Office | | | | 161.43 | 161.43 |
| Check | 2220 · S/S-Station 07/19/2021 | 805303816 | Business Card | 6/5/21 - 7/4/21: Viau 7962 | 437 · Cash-Gen Ckg | 34.55 | 34.55 | |
| | | | Total 2220 · S/S-Station | | | | 34.55 | 34.55 |
| Check | 2300 · Telephone 07/06/2021 | 805303805 | Verizon Wireless | a/c #342098888-0001 / Inv #9882572302 | 437 · Cash-Gen Ckg | 165.49 | 165.49 | |
| Check | 07/19/2021 | 805303815 | Business Card | 6/5/21 - 7/4/21: Pomi 7901 | 437 · Cash-Gen Ckg | 438.99 | 604.48 | |
| | | | Total 2300 · Telephone | | | | 604.48 | 604.48 |
| | | | Total Services & Supplies | | | | 105,481.63 | 105,481.63 |
| | | | Capital Outlay | | | | | |
| Check | 4055 · C/O-MERA Debit Service 07/06/2021 | 805303802 | Marin Emergency Radio Authority-Fnd 70032 | Annual Payment-New Project Funding 2007 Bank Note-FY 2021/22 | 437 · Cash-Gen Ckg | 1,826.00 | 1,826.00 | |
| | | | Total 4055 · C/O-MERA Debit Service | | | | 1,826.00 | 1,826.00 |
| | | | Total Capital Outlay | | | | 1,826.00 | 1,826.00 |
| | | | Total Expenses | | | | 1,026,861.72 | 1,026,861.72 |
| | | | TOTAL | | | | 0.00 | 0.00 |

Kentfield Fire Protection District
Warrant List

August 2021

09/01/21

| Type | Date | Num | Name | Memo | Split | Amount | Balance |
|--------------------------------------|------------|-----------|---|--|--------------------------------------|-------------|-------------|
| Check | 08/31/2021 | 805303909 | Kentfield Fire District Payroll Account | A/C #0507978165 | -SPLJT- | -208,776.95 | -794,962.74 |
| Check | 08/31/2021 | 805303910 | Kentfield Fire District Payroll Account | A/C #0507978165 | -SPLJT- | -49,237.01 | -844,199.75 |
| Check | 08/31/2021 | 805303911 | Kentfield Fire District Payroll Account | A/C #0507978165 - September CEPPT Contributions | 1565 · Retirement Prefunding Contrib | -18,750.00 | -862,949.75 |
| Check | 08/31/2021 | 805303912 | Kentfield Prof. FF #1775 | Union Dues: 7/28/2021-8/24/2021 | 610 · Union Dues | -1,317.04 | -864,266.79 |
| Check | 08/31/2021 | 805303913 | Marin County Tax Collector | Print Shop Services 2021-7011 | 2005 · Administrative Expense | -88.00 | -864,354.79 |
| Check | 08/31/2021 | 805303914 | North Bay Petroleum | Acct 210178 / Inv #3211790 | 2135 · Gas & Oil | -853.92 | -865,208.71 |
| Check | 08/31/2021 | 805303915 | Pacific Gas & Electric | Acct 1176933549-5 -8/24/2021 | 2130 · Gas & Electric | -576.11 | -865,784.82 |
| Check | 08/31/2021 | 805303916 | Ricoh USA, Inc. | Acct #1374116-1034296USC / Inv #105280419 (Lease 06/04/2021- 09/03/2021) | 2215 · S/S-Office | -178.31 | -865,963.13 |
| Check | 08/31/2021 | 805303917 | Vision Service Plan | Client ID #00106116- September 2021 | 1515 · Health Insurance | -799.37 | -866,762.50 |
| Total 437 · Cash-Gen Ckg | | | | | | -866,762.50 | -866,762.50 |
| 439 · Cash-Payroll | | | | | | | |
| Check | 08/13/2021 | Debit | IBS | | 2005 · Administrative Expense | -261.60 | -261.60 |
| Check | 08/27/2021 | Debit | IBS | | 2005 · Administrative Expense | -114.60 | -376.20 |
| Total 439 · Cash-Payroll | | | | | | -376.20 | -376.20 |
| Liabilities | | | | | | | |
| 565 · Amer Fnds-Invest Def | | | | | | | |
| Check | 08/03/2021 | 805303858 | Kentfield Fire District Payroll Account | 457 Payroll Biweekly Deduction | 437 · Cash-Gen Ckg | 3,320.00 | 3,320.00 |
| Check | 08/17/2021 | 805303886 | Kentfield Fire District Payroll Account | 457 Payroll Biweekly Deduction | 437 · Cash-Gen Ckg | 3,320.00 | 6,640.00 |
| Check | 08/31/2021 | 805303909 | Kentfield Fire District Payroll Account | 457 Payroll Biweekly Deduction | 437 · Cash-Gen Ckg | 8,462.96 | 15,102.96 |
| Total 565 · Amer Fnds-Invest Def | | | | | | 15,102.96 | 15,102.96 |
| 610 · Union Dues | | | | | | | |
| Check | 08/03/2021 | 805303859 | Kentfield Prof. FF #1775 | Union Dues: 6/30/2021-7/27/2021 | 437 · Cash-Gen Ckg | 1,317.04 | 1,317.04 |
| Check | 08/31/2021 | 805303912 | Kentfield Prof. FF #1775 | Union Dues: 7/28/2021-8/24/2021 | 437 · Cash-Gen Ckg | 1,317.04 | 2,634.08 |
| Total 610 · Union Dues | | | | | | 2,634.08 | 2,634.08 |
| Total Liabilities | | | | | | 17,737.04 | 17,737.04 |
| Expenses | | | | | | | |
| Salaries & Employee Benefits | | | | | | | |
| 1040 · Personnel Serv-Suspense | | | | | | | |
| Check | 08/03/2021 | 805303858 | Kentfield Fire District Payroll Account | For Payroll 7/28/2021-8/10/2021 | 437 · Cash-Gen Ckg | 193,341.27 | 193,341.27 |
| Check | 08/17/2021 | 805303886 | Kentfield Fire District Payroll Account | For Payroll 8/11/2021-8/24/2021 | 437 · Cash-Gen Ckg | 168,457.62 | 361,798.89 |
| Check | 08/31/2021 | 805303909 | Kentfield Fire District Payroll Account | For Payroll 8/25/2021-9/07/2021 | 437 · Cash-Gen Ckg | 176,994.80 | 538,793.69 |
| Total 1040 · Personnel Serv-Suspense | | | | | | 538,793.69 | 538,793.69 |
| 1510 · FICA-Employer | | | | | | | |
| Check | 08/03/2021 | 805303857 | Kentfield Fire District Payroll Account | Non-PERS Health Premium August 2021 | 437 · Cash-Gen Ckg | 3,034.73 | 3,034.73 |
| Check | 08/31/2021 | 805303910 | Kentfield Fire District Payroll Account | Non-PERS Health Premium September 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 | 08/03/2021 | 805303843 | Banner Life Insurance Company | 181443467 - Bridges | 437 · Cash-Gen Ckg | 38.48 | 38.48 |
| Check | 08/03/2021 | 805303844 | Banner Life Insurance Company | 180504421 - Glenn | 437 · Cash-Gen Ckg | 61.36 | 99.84 |
| Check | 08/03/2021 | 805303845 | Banner Life Insurance Company | 181534662- Neve | 437 · Cash-Gen Ckg | 39.18 | 139.02 |
| Check | 08/03/2021 | 805303846 | C.A.P.F. | August 2021 Billing | 437 · Cash-Gen Ckg | 324.50 | 463.52 |
| Check | 08/03/2021 | 805303848 | Connect Your Care | Delta Dental COBRA Coverage: April-July 2021 | 437 · Cash-Gen Ckg | 26.64 | 490.16 |
| Check | 08/03/2021 | 805303850 | Delta Dental of California | Account #05-0190901009: Kentfield Fire District - August Coverage | 437 · Cash-Gen Ckg | 3,915.34 | 4,405.50 |
| Check | 08/03/2021 | 805303851 | Delta Dental of California | Account #05-0190901009: Kentfield Fire District, James Naso- COBRA Coverage_August 2021 | 437 · Cash-Gen Ckg | 52.67 | 4,458.17 |
| Check | 08/03/2021 | 805303857 | Kentfield Fire District Payroll Account | PERS Active & Retired Health Premium August 2021 | 437 · Cash-Gen Ckg | 46,765.18 | 51,223.35 |
| Check | 08/03/2021 | 805303863 | NPFBA | August 2021 Billing | 437 · Cash-Gen Ckg | 825.88 | 52,049.23 |
| Check | 08/03/2021 | 805303868 | Vision Service Plan | Client ID #00106116- August 2021 | 437 · Cash-Gen Ckg | 799.37 | 52,848.60 |
| Check | 08/17/2021 | 805303870 | Banner Life Insurance Company | 180503273- Viau | 437 · Cash-Gen Ckg | 52.52 | 52,901.12 |
| Check | 08/17/2021 | 805303871 | Banner Life Insurance Company | 180933000 - Marty | 437 · Cash-Gen Ckg | 44.20 | 52,945.32 |
| Check | 08/17/2021 | 805303872 | Banner Life Insurance Company | 181190074 - Nelson | 437 · Cash-Gen Ckg | 48.88 | 52,994.20 |
| Check | 08/17/2021 | 805303893 | NPFBA | September 2021 Billing | 437 · Cash-Gen Ckg | 825.88 | 53,820.08 |
| Check | 08/17/2021 | 805303896 | Connect Your Care | Delta Dental COBRA Coverage: April-July 2021 | 437 · Cash-Gen Ckg | 6.66 | 53,826.74 |
| Check | 08/31/2021 | 805303906 | C.A.P.F. | September 2021 Billing | 437 · Cash-Gen Ckg | 324.50 | 54,151.24 |
| Check | 08/31/2021 | 805303907 | Delta Dental of California | Account #05-0190901009: Kentfield Fire District - September Coverage | 437 · Cash-Gen Ckg | 3,915.34 | 58,066.58 |
| Check | 08/31/2021 | 805303908 | Delta Dental of California | Account #05-0190901009: Kentfield Fire District, James Naso- COBRA Coverage_September 2... | 437 · Cash-Gen Ckg | 52.67 | 58,119.25 |
| Check | 08/31/2021 | 805303910 | Kentfield Fire District Payroll Account | PERS Active & Retired Health Premium September 2021 | 437 · Cash-Gen Ckg | 46,202.28 | 104,321.53 |
| Check | 08/31/2021 | 805303917 | Vision Service Plan | Client ID #00106116- September 2021 | 437 · Cash-Gen Ckg | 799.37 | 105,120.90 |
| Total 1515 · Health Insurance | | | | | | 105,120.90 | 105,120.90 |
| 1530 · Retire Employer | | | | | | | |
| Check | 08/03/2021 | 805303858 | Kentfield Fire District Payroll Account | Safety (Classic / PEPPA) & Misc. EE/ER | 437 · Cash-Gen Ckg | 23,329.77 | 23,329.77 |
| Check | 08/17/2021 | 805303886 | Kentfield Fire District Payroll Account | Safety (Classic / PEPPA) & Misc. EE/ER | 437 · Cash-Gen Ckg | 23,204.69 | 46,534.46 |
| Check | 08/31/2021 | 805303909 | Kentfield Fire District Payroll Account | Safety (Classic / PEPPA) & Misc. EE/ER | 437 · Cash-Gen Ckg | 23,204.59 | 69,739.05 |
| Total 1530 · Retire Employer | | | | | | 69,739.05 | 69,739.05 |
| 1565 · Retirement Prefunding Contrib | | | | | | | |

Kentfield Fire Protection District

Warrant List

August 2021

09/01/21

| Type | Date | Num | Name | Memo | Split | Amount | Balance |
|--|------------|-----------|---|---|--------------------|------------|------------|
| Check | 08/03/2021 | 805303856 | Kentfield Fire District Payroll Account | A/C #0507976165 -August CEPPT Contributions | 437 · Cash-Gen Ckg | 18,750.00 | 18,750.00 |
| Check | 08/31/2021 | 805303911 | Kentfield Fire District Payroll Account | September CEPPT Contributions | 437 · Cash-Gen Ckg | 18,750.00 | 37,500.00 |
| Total 1565 · Retirement Prefunding Contrib | | | | | | 37,500.00 | 37,500.00 |
| Total Salaries & Employee Benefits | | | | | | 757,223.10 | 757,223.10 |
| Services & Supplies | | | | | | | |
| 2005 · Administrative Expense | | | | | | | |
| Check | 08/03/2021 | 805303858 | Kentfield Fire District Payroll Account | IBS Invoice Fee | 437 · Cash-Gen Ckg | 123.80 | 123.80 |
| Check | 08/03/2021 | 805303860 | Curtis, L.N. & Sons | Inv # PINV654325 | 437 · Cash-Gen Ckg | 40.87 | 164.67 |
| Check | 08/03/2021 | 805303861 | MacLeod Watts, Inc | Inv #072121KFPD - GASB 75 Actuarial Rpt FY end 6/30/21 | 437 · Cash-Gen Ckg | 1,950.00 | 2,114.67 |
| Check | 08/13/2021 | | Debit | IBS | 439 · Cash-Payroll | 261.60 | 2,376.27 |
| Check | 08/17/2021 | 805303875 | Business Card | 07/05/21-08/04/2021 Glenn- 8422 | 437 · Cash-Gen Ckg | 247.51 | 2,623.78 |
| Check | 08/17/2021 | 805303878 | Business Card | 7/5/21 - 8/4/21: Viau 7962 | 437 · Cash-Gen Ckg | 767.94 | 3,391.72 |
| Check | 08/17/2021 | 805303879 | Business Card | 7/5/21 - 8/4/21: Wilson 3147 | 437 · Cash-Gen Ckg | 71.20 | 3,462.92 |
| Check | 08/17/2021 | 805303881 | Curtis, L.N. & Sons | Inv # 515834 | 437 · Cash-Gen Ckg | 127.12 | 3,590.04 |
| Check | 08/17/2021 | 805303886 | Kentfield Fire District Payroll Account | IBS Invoice Fee | 437 · Cash-Gen Ckg | 261.60 | 3,851.64 |
| Check | 08/17/2021 | 805303887 | Kentfield Fire District Payroll Account | Fees for GASB-68 Reports & Schedules | 437 · Cash-Gen Ckg | 1,750.00 | 5,601.64 |
| Check | 08/17/2021 | 805303899 | Viau, Kristopher | Reimb PO# 8949/ DMV Physical | 437 · Cash-Gen Ckg | 115.00 | 5,716.64 |
| Check | 08/27/2021 | | Debit | IBS | 439 · Cash-Payroll | 114.60 | 5,831.24 |
| Check | 08/31/2021 | 805303904 | Business Card | 7/5/21 - 8/4/21: Garcia 3779 | 437 · Cash-Gen Ckg | 426.45 | 6,257.69 |
| Check | 08/31/2021 | 805303905 | Business Card | 7/5/21 - 8/4/21: Pomi 7901 | 437 · Cash-Gen Ckg | 313.83 | 6,571.52 |
| Check | 08/31/2021 | 805303909 | Kentfield Fire District Payroll Account | IBS Invoice Fee | 437 · Cash-Gen Ckg | 114.60 | 6,686.12 |
| Check | 08/31/2021 | 805303913 | Marin County Tax Collector | Print Shop Services 2021-7011, Acct # 1016158_Ron Naso Business Cards | 437 · Cash-Gen Ckg | 88.00 | 6,774.12 |
| Total 2005 · Administrative Expense | | | | | | 6,774.12 | 6,774.12 |
| 2010 · Auditor | | | | | | | |
| Check | 08/17/2021 | 805303889 | Maze & Associates | Inv #42123 - for professional services performed in August for FY 2020/21 audit | 437 · Cash-Gen Ckg | 6,800.00 | 6,800.00 |
| Total 2010 · Auditor | | | | | | 6,800.00 | 6,800.00 |
| 2015 · Dues & Publications | | | | | | | |
| Check | 08/03/2021 | 805303855 | Fire Districts Assn. Calif. | 2021/22 Membership Dues | 437 · Cash-Gen Ckg | 187.50 | 187.50 |
| Total 2015 · Dues & Publications | | | | | | 187.50 | 187.50 |
| 2050 · Auto/Equipment Repair | | | | | | | |
| Check | 08/03/2021 | 805303842 | Brandon Tire Supply | Inv #1028940 | 437 · Cash-Gen Ckg | 1,653.90 | 1,653.90 |
| Check | 08/03/2021 | 805303849 | Corbel's | (A/C #4675) | 437 · Cash-Gen Ckg | 25.69 | 1,679.59 |
| Check | 08/03/2021 | 805303852 | Diego Truck Repair, Inc. | Invoice#62719 | 437 · Cash-Gen Ckg | 303.82 | 1,983.41 |
| Check | 08/03/2021 | 805303853 | Eighteen Wheel Mobile Truck Alignment | Invoice# 1997 | 437 · Cash-Gen Ckg | 450.00 | 2,433.41 |
| Check | 08/17/2021 | 805303869 | Aramark Uniform Services | (a/c #792113681) Inv #508000106831 | 437 · Cash-Gen Ckg | 71.11 | 2,504.52 |
| Check | 08/17/2021 | 805303878 | Business Card | 7/5/21 - 8/4/21: Viau 7962 | 437 · Cash-Gen Ckg | 43.69 | 2,548.21 |
| Check | 08/17/2021 | 805303882 | Darryl Stellway | REF# 920988 - Rock Chip Repair; PO#8935 | 437 · Cash-Gen Ckg | 95.00 | 2,643.21 |
| Check | 08/17/2021 | 805303883 | DNG Enterprises, Inc. | (a/c #3770) Inv #626693 | 437 · Cash-Gen Ckg | 26.85 | 2,670.06 |
| Total 2050 · Auto/Equipment Repair | | | | | | 2,670.06 | 2,670.06 |
| 2055 · Building Repair | | | | | | | |
| Check | 08/17/2021 | 805303876 | Business Card | 7/5/21 - 8/4/21: Marty 5375 | 437 · Cash-Gen Ckg | 507.17 | 507.17 |
| Check | 08/17/2021 | 805303891 | Marin Garden Solutions, Inc. | Inv # 2239 | 437 · Cash-Gen Ckg | 439.40 | 946.57 |
| Check | 08/17/2021 | 805303898 | TK Elevator Corporation | Cust #144933 / Inv #3006094078 | 437 · Cash-Gen Ckg | 128.64 | 1,075.21 |
| Check | 08/31/2021 | 805303905 | Business Card | 7/5/21 - 8/4/21: Pomi 7901 | 437 · Cash-Gen Ckg | 60.81 | 1,135.82 |
| Total 2055 · Building Repair | | | | | | 1,135.82 | 1,135.82 |
| 2070 · General Insurance | | | | | | | |
| Check | 08/03/2021 | 805303854 | FAIRA | (Inv.#2021-38) - FY 2021/22 (July 1, 2021-June 30, 2022) | 437 · Cash-Gen Ckg | 26,833.00 | 26,833.00 |
| Total 2070 · General Insurance | | | | | | 26,833.00 | 26,833.00 |
| 2105 · Dispatch | | | | | | | |
| Check | 08/17/2021 | 805303890 | Marin County Sheriff's Office | Inv #11827 Q1 - FY 21/22: July - September 2021 | 437 · Cash-Gen Ckg | 23,087.00 | 23,087.00 |
| Total 2105 · Dispatch | | | | | | 23,087.00 | 23,087.00 |
| 2110 · Domestic Water | | | | | | | |
| Check | 08/03/2021 | 805303862 | Marin Municipal Water Dist. | (A/C 175859) | 437 · Cash-Gen Ckg | 426.01 | 426.01 |
| Check | 08/03/2021 | 805303862 | Marin Municipal Water Dist. | (A/C 174720) | 437 · Cash-Gen Ckg | 187.05 | 613.06 |
| Total 2110 · Domestic Water | | | | | | 613.06 | 613.06 |
| 2125 · Garbage | | | | | | | |
| Check | 08/17/2021 | 805303892 | Marin Sanitary Service | Inv # 2518402_July 2021 Service | 437 · Cash-Gen Ckg | 759.05 | 759.05 |
| Total 2125 · Garbage | | | | | | 759.05 | 759.05 |
| 2130 · Gas & Electric | | | | | | | |
| Check | 08/03/2021 | 805303866 | Pacific Gas & Electric | Acct 1176933549-5 -7/23/2021 | 437 · Cash-Gen Ckg | 652.86 | 652.86 |

Kentfield Fire Protection District
Warrant List

August 2021

09/01/21

| Type | Date | Num | Name | Memo | Split | Amount | Balance |
|---------------------------------|------------|-----------|--|---|--------------------|-----------|-----------|
| Check | 08/31/2021 | 805303915 | Pacific Gas & Electric | Acct 1176933549-5 -8/24/2021 | 437 - Cash-Gen Ckg | 576.11 | 1,228.97 |
| Total 2130 - Gas & Electric | | | | | | 1,228.97 | 1,228.97 |
| 2135 - Gas & Oil | | | | | | | |
| Check | 08/03/2021 | 805303864 | North Bay Petroleum | Acct 210178 / Inv #3210743 | 437 - Cash-Gen Ckg | 728.37 | 728.37 |
| Check | 08/03/2021 | 805303865 | North Bay Petroleum | Acct 210178 / Inv #3210779 | 437 - Cash-Gen Ckg | 831.43 | 1,559.80 |
| Check | 08/17/2021 | 805303877 | Business Card | 7/5/21 - 8/4/21: Pasero 8438 | 437 - Cash-Gen Ckg | 60.00 | 1,619.80 |
| Check | 08/17/2021 | 805303878 | Business Card | 7/5/21 - 8/4/21: Viau 7962 | 437 - Cash-Gen Ckg | 4.24 | 1,624.04 |
| Check | 08/17/2021 | 805303894 | North Bay Petroleum | Acct 210178 / Inv #3211724 | 437 - Cash-Gen Ckg | 588.68 | 2,212.72 |
| Check | 08/31/2021 | 805303905 | Business Card | 7/5/21 - 8/4/21: Pomi 7901 | 437 - Cash-Gen Ckg | 120.48 | 2,333.20 |
| Check | 08/31/2021 | 805303914 | North Bay Petroleum | Acct 210178 / Inv #3211790 | 437 - Cash-Gen Ckg | 853.92 | 3,187.12 |
| Total 2135 - Gas & Oil | | | | | | 3,187.12 | 3,187.12 |
| 2145 - Pager System | | | | | | | |
| Check | 08/03/2021 | 805303836 | American Messaging | A/C #W4-106070/Inv #W4106070VH Aug. 2021 | 437 - Cash-Gen Ckg | 23.80 | 23.80 |
| Total 2145 - Pager System | | | | | | 23.80 | 23.80 |
| 2150 - Prevention | | | | | | | |
| Check | 08/17/2021 | 805303877 | Business Card | 7/5/21 - 8/4/21: Pasero 8438 | 437 - Cash-Gen Ckg | 450.00 | 450.00 |
| Check | 08/17/2021 | 805303884 | Fonseca Jr. Tree Service | PO# 8945; 31 Bretano Way | 437 - Cash-Gen Ckg | 4,600.00 | 5,050.00 |
| Check | 08/17/2021 | 805303885 | Fonseca Jr. Tree Service | PO# 8944; 16 Corte Los Sombras | 437 - Cash-Gen Ckg | 2,300.00 | 7,350.00 |
| Total 2150 - Prevention | | | | | | 7,350.00 | 7,350.00 |
| 2200 - S/S-Computer | | | | | | | |
| Check | 08/03/2021 | 805303841 | Banshee Networks, Inc. | Invoice # 14959 & 14960 | 437 - Cash-Gen Ckg | 162.70 | 162.70 |
| Check | 08/03/2021 | 805303847 | Comcast | a/c# 8155 30 002 0097986 | 437 - Cash-Gen Ckg | 109.87 | 272.57 |
| Check | 08/17/2021 | 805303873 | Banshee Networks, Inc. | Invoice # 14983 | 437 - Cash-Gen Ckg | 1,442.03 | 1,714.60 |
| Check | 08/17/2021 | 805303878 | Business Card | 7/5/21 - 8/4/21: Viau 7962 | 437 - Cash-Gen Ckg | 1,301.92 | 3,016.52 |
| Check | 08/17/2021 | 805303880 | Comcast | a/c# 8155 30 002 0097986 | 437 - Cash-Gen Ckg | 109.87 | 3,126.39 |
| Total 2200 - S/S-Computer | | | | | | 3,126.39 | 3,126.39 |
| 2205 - S/S-Fire Equipment | | | | | | | |
| Check | 08/03/2021 | 805303849 | Corbet's | (A/C #4675) | 437 - Cash-Gen Ckg | 18.52 | 18.52 |
| Check | 08/17/2021 | 805303876 | Business Card | 7/5/21 - 8/4/21: Marty 5375 | 437 - Cash-Gen Ckg | 551.29 | 569.81 |
| Check | 08/17/2021 | 805303879 | Business Card | 7/5/21 - 8/4/21: Wilson 3147 | 437 - Cash-Gen Ckg | 343.90 | 913.71 |
| Check | 08/31/2021 | 805303904 | Business Card | 7/5/21 - 8/4/21: Garcia 3779 | 437 - Cash-Gen Ckg | 246.57 | 1,160.28 |
| Total 2205 - S/S-Fire Equipment | | | | | | 1,160.28 | 1,160.28 |
| 2210 - S/S-Medical | | | | | | | |
| Check | 08/17/2021 | 805303888 | Life Assist | a/c #94904FD / Inv #1121015 | 437 - Cash-Gen Ckg | 48.20 | 48.20 |
| Check | 08/17/2021 | 805303897 | Stryker | INV# 3442859 M/ PO# 8950 | 437 - Cash-Gen Ckg | 2,622.00 | 2,670.20 |
| Total 2210 - S/S-Medical | | | | | | 2,670.20 | 2,670.20 |
| 2215 - S/S-Office | | | | | | | |
| Check | 08/17/2021 | 805303895 | Office Depot | Acct# 6011 5661 8341 8338 | 437 - Cash-Gen Ckg | 44.13 | 44.13 |
| Check | 08/31/2021 | 805303916 | Ricoh USA, Inc. | Acct #1374116-1034296/USC / Inv #105280419 (Lease 06/04/2021- 09/03/2021) | 437 - Cash-Gen Ckg | 178.31 | 222.44 |
| Total 2215 - S/S-Office | | | | | | 222.44 | 222.44 |
| 2220 - S/S-Station | | | | | | | |
| Check | 08/03/2021 | 805303833 | Advanced Security Systems - Santa Rosa | Inv #571691 | 437 - Cash-Gen Ckg | 94.50 | 94.50 |
| Check | 08/03/2021 | 805303834 | Advanced Security Systems - Santa Rosa | Inv #573864 | 437 - Cash-Gen Ckg | 130.00 | 224.50 |
| Check | 08/03/2021 | 805303835 | Advanced Security Systems - Santa Rosa | Inv #573847 | 437 - Cash-Gen Ckg | 607.68 | 832.18 |
| Check | 08/03/2021 | 805303849 | Corbet's | (A/C #4675) | 437 - Cash-Gen Ckg | 29.60 | 861.78 |
| Check | 08/17/2021 | 805303876 | Business Card | 7/5/21 - 8/4/21: Marty 5375 | 437 - Cash-Gen Ckg | 159.01 | 1,020.79 |
| Total 2220 - S/S-Station | | | | | | 1,020.79 | 1,020.79 |
| 2300 - Telephone | | | | | | | |
| Check | 08/03/2021 | 805303837 | AT&T 415 453 7464 025 3 | BAN #9391050059 / Inv #16755331- Main line | 437 - Cash-Gen Ckg | 161.48 | 161.48 |
| Check | 08/03/2021 | 805303838 | AT&T 415 453 1064 204 1 | BAN #9391050060/ Inv #16755332-Elevator | 437 - Cash-Gen Ckg | 22.24 | 183.72 |
| Check | 08/03/2021 | 805303839 | AT&T 415 457 4695 859 9 | BAN #9391050061/ Inv #16755333- Fire Alarm Phone #1 | 437 - Cash-Gen Ckg | 22.24 | 205.96 |
| Check | 08/03/2021 | 805303840 | AT&T 415 453 1092 859 9 | BAN #9391050062/ Inv #16755334 - Fire Alarm #2 | 437 - Cash-Gen Ckg | 22.24 | 228.20 |
| Check | 08/03/2021 | 805303867 | Verizon Wireless | a/c #342098888-0001 / Inv #9884737633 | 437 - Cash-Gen Ckg | 165.48 | 393.68 |
| Check | 08/31/2021 | 805303900 | AT&T 415 453 7464 025 3 | BAN #9391050059 / Inv #16901377- Main line | 437 - Cash-Gen Ckg | 158.70 | 552.38 |
| Check | 08/31/2021 | 805303901 | AT&T 415 453 1064 204 1 | BAN #9391050060/ Inv #16901378-Elevator | 437 - Cash-Gen Ckg | 22.08 | 574.46 |
| Check | 08/31/2021 | 805303902 | AT&T 415 457 4695 859 9 | BAN #9391050061/ Inv #16901379- Fire Alarm Phone #1 | 437 - Cash-Gen Ckg | 22.08 | 596.54 |
| Check | 08/31/2021 | 805303903 | AT&T 415 453 1092 859 9 | BAN #9391050062/ Inv #16901380 - Fire Alarm #2 | 437 - Cash-Gen Ckg | 22.08 | 618.62 |
| Check | 08/31/2021 | 805303905 | Business Card | 7/5/21 - 8/4/21: Pomi 7901 | 437 - Cash-Gen Ckg | 438.99 | 1,057.61 |
| Total 2300 - Telephone | | | | | | 1,057.61 | 1,057.61 |
| Total Services & Supplies | | | | | | 89,907.21 | 89,907.21 |
| Capital Outlay | | | | | | | |

09/01/21

Kentfield Fire Protection District
Warrant List
 August 2021

| Type | Date | Num | Name | Memo | Split | Amount | Balance | |
|-------|-----------------------------------|-----------|------------------------|-----------------------------|--------------------|----------|------------|------------|
| Check | 4010 · C/O-Computer 08/17/2021 | 805303874 | Banshee Networks, Inc. | Invoice # 14967 | 437 · Cash-Gen Ckg | 2,055.67 | 2,055.67 | |
| | Total 4010 · C/O-Computer | | | | | | 2,055.67 | 2,055.67 |
| Check | 4020 · C/O-Hose 08/17/2021 | 805303876 | Business Card | 7/5/21 - 8/4/21: Marty 5375 | 437 · Cash-Gen Ckg | 215.68 | 215.68 | |
| | Total 4020 · C/O-Hose | | | | | | 215.68 | 215.68 |
| | Total Capital Outlay | | | | | | 2,271.35 | 2,271.35 |
| | Total Expenses | | | | | | 849,401.66 | 849,401.66 |
| TOTAL | | | | | | | 0.00 | 0.00 |