

# B O A R D   O F   D I R E C T O R S



Regular Meeting Agenda  
December 13, 2023  
Kentfield Fire District Office, Conference Room, 1<sup>st</sup> Floor  
And  
Gerbsman Partners Office  
211 Laurel Grove, Kentfield, CA 94904

**ATTENTION:** This will be an in-person meeting of the Board of Directors due to the expiration of Executive Order N-29-20 on February 28, 2023, but any interested member of the public can participate virtually and/or telephonically by utilizing the Zoom meeting information and/or the dial-in information printed on this agenda.

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.
3. If there are any members of the public who wish to speak, please raise your hand in the actions, and those joining us by phone, STAR\* 9 to raise your hand and Star\* 6 to unmute yourself.

**NOTE: The meeting will be recorded.**

1. CALL TO ORDER 6:30 p.m. Agenda available on the KFD website.
2. PLEDGE OF ALLEGIANCE
3. ROLL CALL
4. APPROVAL OF MINUTES  
The Board may choose to approve the minutes of the November 8, 2023 meeting.  
**Board Action: 1. Discussion 2. Motion 3. Public Comment 4. Vote**
5. AGENDA ADJUSTMENTS
6. SPECIAL ANNOUNCEMENTS/PRESENTATIONS
  - A. Presentation of Independent Audit of Kentfield Fire District's Financial Statements for FY ended June 30, 2023 and Memorandum of Internal Controls and Required Communications – Vikki C. Rodriguez/Maze & Associates

\*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. UNFINISHED BUSINESS

8. NEW BUSINESS

- A. Independent Audit of District's Financial Statements FY ended June 30, 2023 – Chief Pomi

**Board Action: 1. Discussion 2. Motion 3. Public Comment 4. Vote**

- B. Memorandum of Internal Controls and Required Communications – Chief Pomi

**Board Action: 1. Discussion 2. Motion 3. Public Comment 4. Vote**

9. CHIEF'S REPORT – Verbal

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

11. CORRESPONDENCE: Marin IJ Santa Cop, MERA Next Generation Project October update, MWPA Executive Officer Report, Blood Drive.

12. REPORTS

- A. Overtime, Incident – November 2023

13. APPROVAL OF MONTHLY EXPENSES

Approval of November warrant 805305232 to and including 805305287 for \$476,500.39

**Board Action: 1. Discussion 2. Motion 3. Public Comment 4. Vote**

14. **CLOSED SESSION**

The Board may enter closed session at this time.

CONFERENCE WITH LEGAL COUNSEL – Initiation of litigation pursuant to Government Code § 54956.9(d)(4).

CONFERENCE – to consider the appointment, employment, evaluation of performance, discipline, or dismissal of a public employee. Government Code § 54957 (b)(1).

15. ORAL COMMUNICATION

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

CONFIRM NEXT MEETING DATE: January 10, 2024

16. MOMENT OF SILENCE

17. ADJOURNMENT

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

**MEETING TYPE:** Regular

**DATE:** Wednesday, November 8, 2023

**CALL TO ORDER:** 6:30 p.m. by Chairman Evergettis. Director Naso led the assembly in the Pledge of Allegiance.

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

**APPROVAL OF PRIOR MONTH'S MINUTES:**

M/S Naso/Corbet to approve the minutes of September 13, 2023.

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

Ayes: 3; Noes: 0; Absent: 2

Motion passes

M/S Naso/Corbet to approve the minutes of October 2, 2023.

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

Ayes: 3; Noes: 0; Absent: 2

Motion passes

**ORAL COMMUNICATION:** None

**AGENDA ADJUSTMENTS:** None

**SPECIAL ANNOUNCEMENTS/PRESENTATIONS:**

- a. ***KFD Fuel Reduction Projects 2023*** – Included in this month's Board packet is the 2023 KFD Fuel Reduction Project report which includes a summary of the nine projects completed in the months of September and October. Project locations included intersections on Goodhill Road including Buckeye, Rock Road, Spring Road, Crown Road and Woodland Road, the Crown/Phoenix fire road, the 300 block of Crown Road to Coronet, Upland and Crown, Idlewood and Crown. Deputy Fire Marshal Pasero reported the Kentfield Fire Protection District was able to serve about 5 acres of defensible space over a three-week period, removing hazardous roadside vegetation throughout the Kent Woodlands. This year's focus was on evacuation routes. The work included increasing vehicular vision at intersections and clearing a lot of the overgrown hazardous vegetation from the wet winter. It was a productive year for fuel reduction projects and DFM Pasero noted there are a few other projects still in progress. He reminded the Board that the major funding for these fuel reduction projects is provided by local mitigation funds which are received from the MWPA through the Measure C tax measure. In the review of the before and after pictures of the report, the amount of work completed shown is substantial. This year, there was really good feedback from the Kent Woodlands community and the Kent Woodlands Property Owners Association. These groups were especially complementary of the highly visible projects on Goodhill at Spring Road, at Rock Road, and up on the Crown/Phoenix fire road. DFM Pasero felt it was one of the best years as far as success measured by fuel volume removed and the increased interaction with the community. This was especially noted on the fire road, as it is so heavily traveled and utilized by the public daily. DFM Pasero's goal is to continue to make these projects happen on an annual basis. He asked if there were any questions. None were asked. The Board thanked DFM Pasero for his work.

**UNFINISHED BUSINESS:**

- a. ***KFD Staff Agreements FY23/24*** – Chairman Evergettis requested this item be on the agenda for discussion. He felt it was only fair the District administrative staff receive the equivalent raise as the KAPF employees for this current fiscal year. The administrative staff includes Fire Chief Pomi, Deputy Fire

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

Marshal Pasero, and Administrative Assistant Wilson. The administrative staff received a 3% raise this fiscal year and will receive an additional 1% to correspond to the KAPF MOU agreement. The revised administrative agreements will supersede the previous agreements.

M/S Evergettis/Naso to approve an additional 1% raise for the administrative staff

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

Roll Call Vote: Corbet-Aye; Evergettis-Aye; Gerbsman-Absent; Murray-Absent; Naso-Aye  
Ayes: 3; Noes: 0; Absent: 2  
Motion passes

**NEW BUSINESS:**

- a. ***Contract with the Marin County Fire Department for Dispatch Services*** – The Board packet included information regarding a new contract for dispatch services with the Marin County Fire Department (MCFD). Chief Pomi also included a staff report and the Letter of Intent requesting Marin County Fire as the agency to provide dispatch services for the Kentfield Fire District, which was approved December 14, 2022. The actual agreement has been finalized and would unite the District as a member of the new dispatch center. Chief Pomi provided a PowerPoint presentation on how the dispatch center would operate, including the enhancements, the facility, the governance, staffing, timeline, and cost sharing for each agency. Creating and designing a dispatch center for the Marin County Fire Agencies provides an opportunity to observe where all the fire trucks and ambulances are moving around the County. Chief Pomi explained when a call comes in, the CAD system can use GPS to determine which fire engine is closest to the incident to ensure immediate services. A fire captain will be in the dispatch center 24/7, making management decisions on move ups, on assignments for out of county, or mutual aid, etc. The technology and analytics will be available to run reports on real-time data, which will help improve reflex times the Office of Emergency Management (OEM) for alert and warning integration. The on-duty OEM officer will be available for floods, fires, siren activations, messaging, and any emergencies for alerting. The OEM office also has a Public Information Officer (PIO) to release immediate news and information. Chief Pomi stated there are many important enhancements to be excited about.

Originally the dispatch center was going to be in the same room as the Marin County Sheriff's Office at 1600 Los Gatos, however due to DOJ requirements, compliance, spacing, and technology needs, the facility will be across the hall instead. This is an existing county building built with the essential standards, a backup generator, server room, HVAC, computer aid and dispatch (CAD) software.

The governance will be provided by Marin County Fire, however Chief Weber wanted to set up an executive committee to review the annual budgets, perform year-end true ups on cost, work on goals, and future needs. This would consist of a four-person committee: one fire chief to represent the Fire District, one fire chief who represents the City or Town, one at-large member, and the MCFD Fire Chief. There will be a standards committee for operational review. Every fire agency currently is putting forth a member to develop the templates on what the dispatch protocols will look like.

The new dispatch center is based on a twenty-person staffing model, which is based upon the industry standard. The staffing on each shift would involve a fire captain, a dispatch supervisor, and four dispatchers on duty. Chief Pomi said with the approval from all the Fire Agencies in this contract, the process of CAD reconfiguration, recruitment, and announcements would begin. The construction bid evaluations would also take place this month and be awarded in December of 2023. In March of 2024, the IT equipment will be installed, and dispatcher training will begin. Chief Pomi reported the go-live date is July 1, 2024, and a tremendous amount of work has already been accomplished. The Marin County Sheriff Office has been very gracious in providing dispatch services to all Fire Agencies this fiscal year.

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

The annual operating costs are split; 24% of the annual operating cost will be covered by Marin County Fire (MCFD) and 76% will be covered by the other seven Fire Agencies (San Rafael, Ross Valley, Kentfield, Central Marin, Southern Marin, Novato and Tiburon). This percentage was based upon a base blend of incidents and population. Kentfield Fire District's operating cost percentage is 2.31%, which means the District is required to fund 2.31% of the of the total cost. KFD's cost per year is going to be about \$132,278 and includes a 3.5% admin fee. Currently there is a 5% admin fee paid to the Sheriff's Office with a total cost of about \$98k. The District will incur a \$34,000 increase per year, but with all the new enhancements, it will be worth the value. For the entire project build, there is a one-time payment option of \$154,384, or an option of paying \$11,923 over a 15-year loan term with the County with a 2% interest rate. The one-time payment offers \$24,000 in savings. Chief Pomi stated the payment option can be decided at a later date. The seven Fire Agencies are splitting the \$3.8m, while MCFD is paying \$1.2m for the total annual cost of the service; about \$5 million a year.

This is a summary of the new dispatch communications service with Marin County Fire. Chief Pomi explained the contract is 20 pages and has been reviewed by county council, every city or JPA's attorney, and every agency is comfortable moving forward this version of the agreement. The length of the agreement is perpetual and reoccurring, but you could go through a voluntary withdrawal if need be. Chief Pomi asked if there were any additional questions. There was none. He recommended the Board approve the agreement for 911 emergency communication of dispatch services.

M/S Naso/Corbet to approve the contract with Marin County Fire Department for Dispatch Services

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

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

Ayes: 3; Noes: 0; Absent: 2

Motion passes

- b. ***Election of 2024 Board of Director Officers*** – The Board manual states officers shall serve a one-year term and a member may hold any position on the Board. Chief Pomi explained if the Board chose the traditional approach, the officer slate for 2024 would be: Director Corbet as the Board Chairman, Director Murray as the Board Vice-Chairman, and Director Gerbsman would serve as Board Secretary. Chief Pomi requested nominations and votes for each of the positions.

M/S Naso/Corbet to approve and accept the slated election of 2024 Board of Director Officers

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

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

Ayes: 3; Noes: 0; Absent: 2

Motion passes

**DIRECTOR MATTERS:**

**Director Naso** – Attended the last MERA meeting with Chief Pomi and reported the organization is making progress. More information was provided, and cost is a factor; there are Motorola radios still to be paid for. Chief Pomi explained MERA has planned to be completed and into the new system in 12-14 months. There is construction going on at all sites throughout the County. These county-wide sites include fire, law, and EMS. Red Cloud is installing new controllers in all the fire stations for station alerting. They're putting together the final radio order to the Department of Public Works (DPW) and the radios that have been ordered are being put together.

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

**Director Evergettis** – Attended the last MWPA meeting in October. He also went for an onsite visit for the Novato fire break and was very impressed with the work that is taking place for the 5-year project. There has been some great progress made.

**CORRESPONDENCE:** Were reviewed.

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

**APPROVAL OF WARRANTS:**

M/S Naso/Corbet to approve September warrant 805305174 to and including 805305207 for \$377,011.56

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

Roll Call Vote: Corbet-Aye; Evergettis-Aye; Gerbsman-Absent; Murray-Absent; Naso-Aye  
Ayes: 3; Noes: 0; Absent: 2  
Motion passes

M/S Corbet/Naso to approve October warrant 805305208 to and including 805305231 for \$324,547.35

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

Roll Call Vote: Corbet-Aye; Evergettis-Aye; Gerbsman-Absent; Murray-Absent; Naso-Aye  
Ayes: 3; Noes: 0; Absent: 2  
Motion passes

**NEXT MEETING:** The next regular meeting will be held on December 13, 2023.

**ADDITIONAL ACTIONS:** Chairman Evergettis asked for a moment of silence.

**ADJOURNMENT:** M/S Evergettis/Naso to adjourn this meeting at 7:24 p.m. All ayes.

Respectfully submitted,

Jena Wilson  
Recording Secretary



Independent Auditor Presentation

For fiscal year ended June 30, 2023

Kentfield Fire Protection District

VIKKI C. RODRIGUEZ, CPA

PARTNER



# Annual Timing

2



## Interim

August 2023

Internal control  
environment

Tests of transactions



## Final

September 2023

Verification of financial  
balances

Preparation of reports



# Audit Standards

3

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Auditing standards  
generally accepted in the  
USA

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Government Auditing  
Standards  
(Yellow Book)

# New Accounting Pronouncement GASB 96

4

## SBITA's

- Subscription-Based Information Technology Arrangements
- The right to use a vendor's IT software (cloud-based)

## GASB 96

- SBITA's > 12 months, non-cancelable
- Recognition:
  - ROU capital asset
  - Subscription liability

## Impact

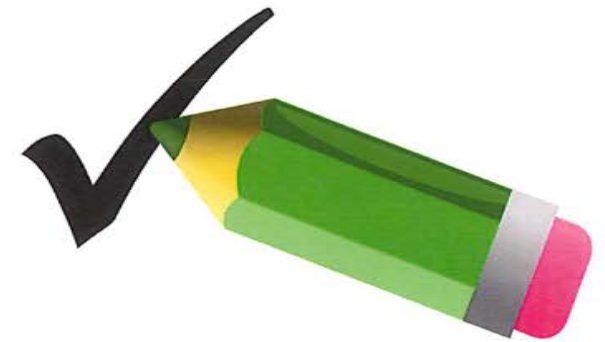
- Management inventoried SBITA's
- None required to be recorded



# Audit Result



# Unmodified Opinions



Highest level of assurance

# Basic Financial Statements



# Entity-wide vs. Fund Financial Statements

8

	Entity-wide Level (pages 9 to 10)	Fund Level (pages 11 to 14)
Current Assets	✓	
Long-Term Assets	✓	✓
Current Liabilities	✓	
Long-Term Liabilities	✓	✓
Equity	Net Position	Fund Balance



# Entity-wide (page 9)

9

Assets \$20.4m (Increase of \$1.4m)

Deferred outflows \$6.0m (Increase of \$3.2m)

Liabilities \$10.8m (Increase of \$5.2m)

Deferred inflows \$3.9m (Decrease of \$3.1m)

Net position \$11.6m (Increase of \$2.4m)



# Retirement Benefits

10

Maze & Associates, CPAs

## PENSION

- ▶ Net Pension Liability increased \$4.4m
  - ▶ Due primarily to worsened investment market between 6/30/21 and 6/30/22
  - ▶ CalPERS decreased discount rate to 6.9%

## OPEB (Other Post Employment Benefits)

- ▶ Increased \$1.2m to \$1.3m
  - ▶ Due primarily to worsened investment market between 6/30/21 and 6/30/22
  - ▶ Liability increased \$745k
  - ▶ Asset value decreased \$454k



# Net Position (page 9)

11

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Net Investment in Capital  
Assets (\$4.7m, 40%)

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Restricted (\$904k, 8%)

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Unrestricted (\$6.0m, 52%)

# FY23 vs. FY22 (in thousands)

Net Position at 6/30	FY23	FY22	Change
Net Investment in capital assets	\$4,693	\$4,584	\$109
Restricted	\$904	\$532	\$372
Unrestricted	\$6,047	\$4,055	\$1,992
Total	\$11,644	\$9,171	\$2,473



# Financial Highlights

## General Fund (page 11)

- ▶ Fund Balance \$12.7m
  - ▶ \$1.7m increase



# Fund Financial Highlights

14

	6/30/2023
Average monthly expenditures	\$534k
Unrestricted fund balance	\$11.8m
Months of expenditures that can be covered by unrestricted fund balance	22 months



# Benchmarking Ratio

- ▶ Provide a broad look at financial strength, stability, credit worthiness and growth capabilities.
- ▶ Tracked over time and compared to other industry benchmarks

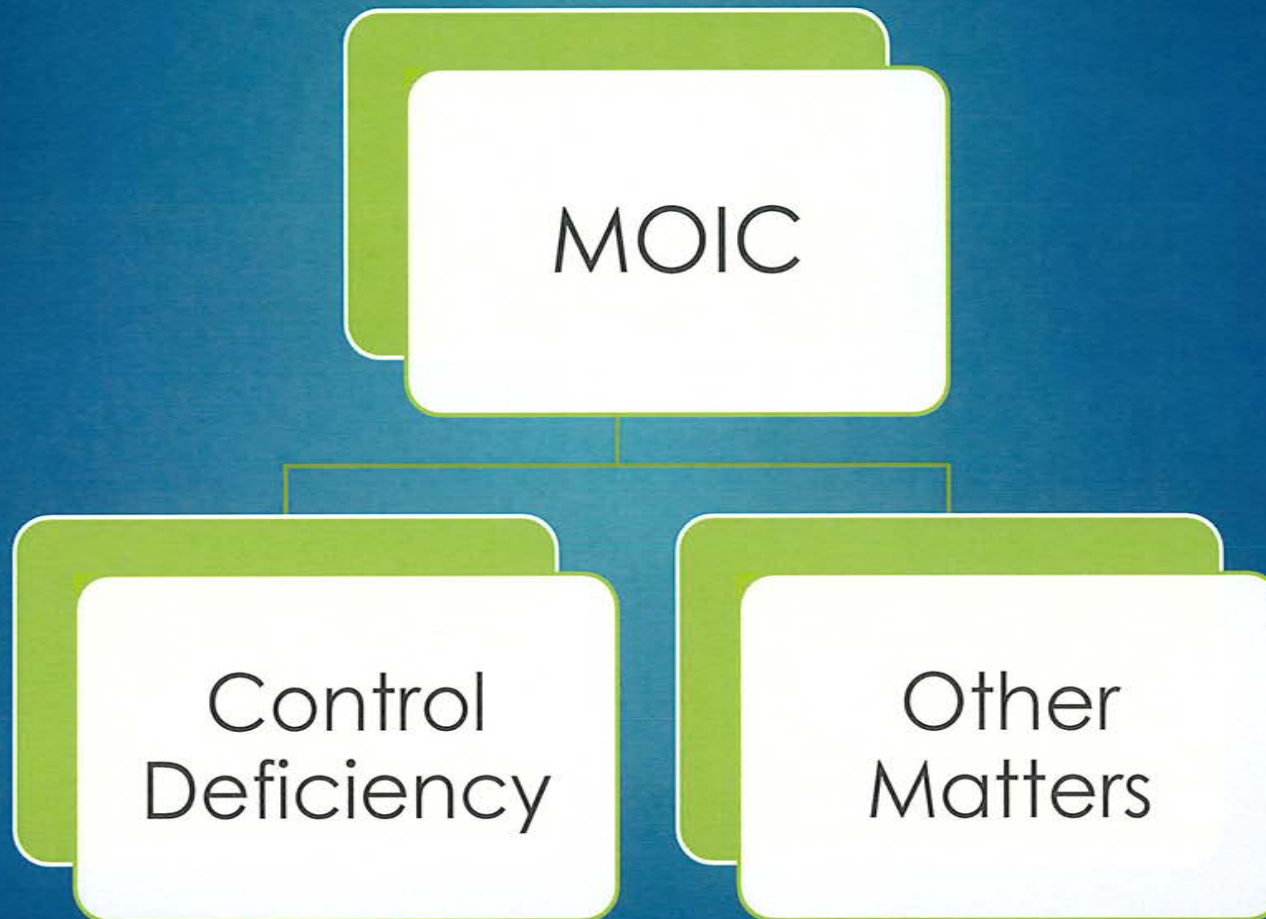
	2023	2022	2021	2022	2019	Industry Standard
Days Cash on Hand	660	598	546	489	422	427
Operating Ratio	1.50x	1.66x	1.52x	1.36x	1.17x	>1.00x

# Memorandum on Internal Control and Required Communications



# Memorandum on Internal Control and Required Communications

17



# Control Deficiency

18

What?

- The design or operation of a control

Who?

- Management or employees

When?

- In the normal course of performing their assigned functions

Does not allow

- The prevention, detection or correction of misstatements on a timely basis



# No control deficiency noted



# Other Matters and Required Communication

- ▶ GASB Update
- ▶ Required Communication
  - ▶ No Issues with Management's Accounting Estimates
  - ▶ No Difficulties Encountered in Performing the Audit
  - ▶ No Disagreements with Management
  - ▶ No Consulting with Another Firm for a Different Opinion





# QUESTIONS?

Mark Pomi - Chief


# KENTFIELD FIRE PROTECTION DISTRICT

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

1004 SIR FRANCIS DRAKE BOULEVARD

KENTFIELD CA. 94904

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**TO:** Board of Directors  
**FROM:** Mark Pomi, Fire Chief   
**SUBJECT:** Independent Audit of Basic Financial Statements FY Ended June 30, 2023  
**DATE:** 12/5/2023

The independent audit of the Kentfield Fire Protection District's Basic Financial Statements for Fiscal Year Ended June 30, 2023 has been completed by Maze & Associates. Audit Partner, Vikki C. Rodriguez will present the audit and findings at the Board meeting on December 13, 2023. She will give the Board a comprehensive report and answer any questions, as well as discuss any future considerations or needs.

Enclosed:

Basic Financial Statements

Memorandum on Internal Control

Required Communications



Basic Financial Statements  
Fiscal Year Ended June 30, 2023

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**KENTFIELD FIRE PROTECTION DISTRICT**  
**BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2023**

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## INDEPENDENT AUDITOR'S REPORT

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

### Report on the Audit of the Financial Statements

#### *Opinions*

We have audited the accompanying financial statements of the governmental activities and General Fund of the Kentfield Fire Protection District (District), Kentfield, California, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the Table of Contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and General Fund of the District as of June 30, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinions*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirement relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### *Responsibilities of Management for the Financial Statements*

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

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

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

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

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

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and other required supplementary information as listed in the Table of Contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated November 15, 2023, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



Pleasant Hill, California  
November 15, 2023

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

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

The Management's Discussion and Analysis provides an overview of the District's financial activities for the fiscal year ended June 30, 2023. Please read it along with the District's financial statements, which begin on page 9.

**FINANCIAL HIGHLIGHTS**

The District's net position increased by \$2,473,000 during 2023. District-wide revenues increased by \$252,000 and total expenses increased by \$611,000.

Included in the required supplemental information section is a budgetary comparison schedule. As indicated in the budgetary comparison schedule on page 43, our revenues were higher than budgeted amounts by \$943,000 and operating expenditures were less than budgeted amounts by \$707,000.

**USING THIS ANNUAL REPORT**

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

**THE DISTRICT AS A WHOLE**

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

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

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

	2023	2022	Increase (decrease)
Current assets	\$ 12,898	\$ 11,216	\$ 1,682
Noncurrent assets	7,543	7,867	(324)
Total assets	20,441	19,083	1,358
Deferred outflows	5,992	2,779	3,213
Current liabilities	462	846	(384)
Noncurrent liabilities	10,386	4,803	5,583
Total liabilities	10,848	5,649	5,199
Deferred inflows	3,941	7,042	(3,101)
Net position:			
Net investment in capital assets	4,693	4,584	109
Restricted	904	532	372
Unrestricted	6,047	4,055	1,992
Total net position	\$ 11,644	\$ 9,171	\$ 2,473

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

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

	2023	2022	Increase (decrease)
General revenues			
Property taxes	\$ 7,171	\$ 6,819	\$ 352
Use of money and property	349	187	162
Total general revenues	7,520	7,006	514
Program revenues			
Charges for services	782	1,044	(262)
Total program revenues	782	1,044	(262)
Total revenues	\$ 8,302	\$ 8,050	\$ 252

Property tax revenue increased due to higher assessed valuations. Charges for services decreased by approximately \$262,000 primarily due to a decrease in the OES reimbursements for out of county incidents.

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

	2023	2022	Increase (decrease)
Personnel	\$ 4,902	\$ 4,242	\$ 660
Material and services	627	667	(40)
Depreciation	287	286	1
Interest	13	22	(9)
Total expenses	5,829	5,218	611
Less: Program revenues	782	1,044	(262)
Net expenses	5,047	4,173	874
General revenues	7,520	7,006	514
Change in net position	2,473	2,833	(360)
Beginning net position	9,171	6,338	2,833
Ending net position	\$ 11,644	\$ 9,171	\$ 2,473

The increase in personnel costs were primarily due to the increase in pension and OPEB liabilities.

## **FUND FINANCIAL STATEMENTS**

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

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

As shown on page 13, the fund balance of the general fund increased by \$1,890,000. On page 14 there is reconciliation between the fund balance increase and the change in net position.

## **CAPITAL ASSET AND DEBT ADMINISTRATION**

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

Details about our debt are shown in Note 5 in the financial statements.



## **ECONOMIC OUTLOOK**

The Kentfield Fire Protection District's financial position continues to be sufficient to maintain a high-level of service to its constituents. The District's financial planning and fiscal forecast is based upon sound and conservative calculations of economic trends. Economists are adjusting their forecasts to reflect more challenging times ahead; unemployment is expected to rise and interest rates are expected to remain relatively high with inflation lingering into 2024. While many economists see a recession as likely, the severity will depend on whether the Federal Reserve is able to curb inflation without having to resort to further aggressive rate hikes.

The effects of these factors on California's economy will vary, but local economists expect Marin County to be able to avoid a major downturn due to its relatively high-paying jobs and financially secure residents. Housing prices are likely to fall but only moderately. Since Kentfield Fire District receives a bulk of its revenue from property taxes, which are based on assessed values, any changes in real estate valuations can affect the District's revenue.

Projecting forward, the District will continue to incur higher costs driven by inflation for expenditures such as: fuel, equipment, supplies, utilities, insurance premiums, building repairs, and vehicle maintenance. The District will closely monitor its expenditures to ensure costs do not exceed revenue. Given the decline in the stock market over the past year and the continued volatility against the backdrop of rising interest rates, inflation, and global instability, there is the potential for unfavorable impacts to the District's pension liability and retiree healthcare benefits. For this reason, the District will maintain a conservative approach to funding its reserves. This is to ensure adequate funds have been set aside to pay pension liabilities and retiree healthcare obligations, while also providing for critical equipment, infrastructure needs, and vehicle/apparatus replacement.

Given the difficulty in predicting how all these factors will unfold over the next few years, the District believes the best course of action is to continue its policy of fiscal responsibility by closely monitoring and reviewing all areas where we can reduce costs and/or increase revenues. The District will also continue to maintain appropriate financial reserves in accordance with the commitment to ensure our crews have the tools required in order to provide a high-level of service to our community.

## **REQUESTS FOR INFORMATION**

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

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

Respectfully submitted,

*Mark Pomi*

Mark Pomi, Fire Chief

**KENTFIELD FIRE PROTECTION DISTRICT**  
**STATEMENT OF NET POSITION**  
**AS OF JUNE 30, 2023**

**ASSETS**

Current assets:	
Cash and cash equivalents (Note 2)	\$11,852,933
Restricted cash and investments (Note 2)	527,667
Property taxes receivable	85,439
Accounts receivable	296,006
Lease receivable (Note 4)	135,824
Total current assets	<u>12,897,869</u>
Noncurrent assets:	
Lease receivable (Note 4)	2,698,111
Nondepreciable capital assets (Note 3)	202,067
Depreciable capital assets, net (Note 3)	4,643,178
Total noncurrent assets	<u>7,543,356</u>
Total assets	<u>20,441,225</u>

**DEFERRED OUTFLOWS OF RESOURCES**

Related to pension (Note 8)	4,680,163
Related to OPEB (Note 9)	1,312,102
Total deferred outflows of resources	<u>5,992,265</u>

**LIABILITIES**

Current liabilities:	
Accounts payable	13,659
Accrued payroll	67,673
Compensated absences payable (Note 5)	228,274
Financing lease obligations (Note 5)	152,144
Total current liabilities	<u>461,750</u>
Noncurrent liabilities:	
Compensated absences payable (Note 5)	427,790
Net pension liability (Note 8)	8,612,997
Net OPEB liability (Note 9)	1,345,068
Total non-current liabilities	<u>10,385,855</u>
Total liabilities	<u>10,847,605</u>

**DEFERRED INFLOWS OF RESOURCES**

Related to leases (Note 4)	2,738,984
Related to pension (Note 8)	754,401
Related to OPEB (Note 9)	448,053
Total deferred inflows of resources	<u>3,941,438</u>

**NET POSITION**

Net investment in capital assets	4,693,101
Restricted	903,758
Unrestricted	6,047,588
Total net position	<u>\$11,644,447</u>

See accompanying notes to financial statements

**KENTFIELD FIRE PROTECTION DISTRICT  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2023**

**EXPENSES**

Public Safety:	
Salaries and benefits	\$4,902,537
Material and services	626,856
Depreciation (Note 3)	286,873
Interest on debt	<u>12,760</u>
Total expenses	<u>5,829,026</u>

**PROGRAM REVENUES**

Charges for services	<u>782,183</u>
Total program revenues	<u>782,183</u>
Net program expense	<u>5,046,843</u>

**GENERAL REVENUES**

Property taxes	7,171,425
Use of money and property	<u>348,968</u>
Total general revenues	<u>7,520,393</u>
Change in net position	2,473,550

**NET POSITION**

Beginning of year	<u>9,170,897</u>
End of year	<u><u>\$11,644,447</u></u>

See accompanying notes to financial statements



**KENTFIELD FIRE PROTECTION DISTRICT  
BALANCE SHEET  
GENERAL FUND  
AS OF JUNE 30, 2023**

**ASSETS**

Cash and cash equivalents (Note 2)	\$11,852,933
Restricted cash and investments (Note 2)	527,667
Property taxes receivable	85,439
Accounts receivable	296,006
Lease receivable (Note 4)	<u>2,833,935</u>
Total assets	<u><u>\$15,595,980</u></u>

**LIABILITIES**

Accounts payable	\$13,659
Accrued payroll	<u>67,673</u>
Total liabilities	<u>81,332</u>

**DEFERRED INFLOWS OF RESOURCES**

Unavailable revenue - property taxes	85,439
Related to leases (Note 4)	<u>2,738,984</u>
Total deferred inflows of resources	<u>2,824,423</u>

**FUND BALANCE**

Restricted (Note 1)	903,758
Assigned (Note 6)	8,020,203
Unassigned	<u>3,766,264</u>
Total fund balance	<u>12,690,225</u>
Total liabilities, deferred inflows of resources, and fund balance	<u><u>\$15,595,980</u></u>

See accompanying notes to financial statements

**KENTFIELD FIRE PROTECTION DISTRICT  
RECONCILIATION OF THE BALANCE SHEET  
OF GENERAL FUND TO THE STATEMENT OF NET POSITION  
AS OF JUNE 30, 2023**

Total governmental fund balance	\$12,690,225
Amounts reported for <i>governmental activities</i> in the Statement of Net Position are different because:	
Property taxes receivable that are not available to pay current period expenditures and therefore are deferred in the fund balance sheet	85,439
Capital assets used in governmental activities are not financial resources and therefore are not reported in fund balance sheet	4,845,245
Some assets (liabilities) are not due and receivable (payable) in the current period and therefore are not reported as fund assets (liabilities)	
Net pension liability	(8,612,997)
Deferred outflows related to pension	4,680,163
Deferred inflows related to pension	(754,401)
Deferred outflows related to OPEB	1,312,102
Deferred inflows related to OPEB	(448,053)
Net OPEB liability	(1,345,068)
Capital lease obligations	(152,144)
Compensated absences	(656,064)
	<hr/>
Net position of government activities	<u><u>\$11,644,447</u></u>

See accompanying notes to basic financial statements

**KENTFIELD FIRE PROTECTION DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES - GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2023**

**REVENUES:**

Property taxes	\$7,170,753
Intergovernmental	656,467
Use of money and property	348,968
Charges for services	<u>125,716</u>
Total revenues	<u>8,301,904</u>

**EXPENDITURES:**

Current:	
Public Safety:	
Salaries and benefits	5,376,737
Material and services	600,273
Capital outlay	125,403
Debt Service:	
Principal	296,702
Interest	<u>12,760</u>
Total expenditures	<u>6,411,875</u>

<b>NET CHANGE IN FUND BALANCE</b>	1,890,029
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**FUND BALANCE**

Beginning of year	<u>10,800,196</u>
End of year	<u><u>\$12,690,225</u></u>

See accompanying notes to basic financial statements



**KENTFIELD FIRE PROTECTION DISTRICT  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES OF GENERAL FUND  
TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2023**

Net change in fund balance	\$1,890,029
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Amounts reported for governmental activities in the  
Statement of Activities are different because:

Governmental Funds report capital outlays as expenditures, however  
in the statement of activities, the cost of those assets is allocated  
over their estimated useful lives as depreciation expense.

Capital expenditures capitalized	98,820
Depreciation expense	(286,873)

Revenues in the statement of activities that do not provide current resources  
are not reported as revenue in the fund financial statements (net change)

Property taxes	672
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Debt principal transactions reported in the governmental fund statement  
of revenue, expenditures and changes in fund balance are not  
considered an operating activity in the statement of activities  
(but only as changes in liabilities)

Payment to reduce capital lease obligations	296,702
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Expenditures reported in the modified accrual statement of  
revenues, expenditures and changes in fund balance are recognized  
in the period incurred if they are to be paid from current financial  
resources. Expenses reported in accrual basis statement of  
activities are recognized when incurred, regardless of the  
timing of the payment:

Net pension liability, and related deferred inflows and outflows of resources	436,218
Net OPEB liability, and related deferred inflows and outflows of resources	72,904
Accrued compensated absences	(34,922)

Change in net position	<div style="border-top: 1px solid black; border-bottom: 3px double black; display: inline-block; width: 100%;">\$2,473,550</div>
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See accompanying notes to basic financial statements

**KENTFIELD FIRE PROTECTION DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2023**

<b>NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES</b>
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**REPORTING ENTITY**

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

**INTRODUCTION**

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

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

**BASIC FINANCIAL STATEMENTS GOVERNMENT-WIDE STATEMENTS**

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

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

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

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

**KENTFIELD FIRE PROTECTION DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2023**

<b>NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)</b>
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**FUND FINANCIAL STATEMENT STATEMENTS**

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

The District uses the following fund types:

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

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

**BASIS OF ACCOUNTING**

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

**Accrual**

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

**Modified accrual**

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

**FINANCIAL STATEMENT AMOUNTS**

**Cash and cash equivalents**

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



**KENTFIELD FIRE PROTECTION DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2023**

<b>NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)</b>
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**Investments**

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

**Capital assets**

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

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

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

**Compensated Absences**

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

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

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

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

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

**KENTFIELD FIRE PROTECTION DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2023**

<b>NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)</b>
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**Fair value measurements**

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

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

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

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

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

**Property taxes**

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

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

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

**Fund balance**

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

**KENTFIELD FIRE PROTECTION DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2023**

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

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

**Restricted** – This component consists of amounts that have constraints placed on them either externally by third-parties (creditors, grantors, contributors, or laws or regulations of other governments) or by law through constitutional provisions or enabling legislation. At June 30, 2023, \$376,091 of fund balance was restricted to be used for purposes as established by the Marin Wildfire Prevention Authority (MWPA) and \$527,667 was restricted to be used for prefunding the District's contributions to retirement plan.

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

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

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

**Pensions**

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

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

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

**KENTFIELD FIRE PROTECTION DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2023**

<b>NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)</b>
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**Use of Estimates**

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

**Leases**

A lease is defined as a contract that conveys control of the right to use another entity's nonfinancial asset (the underlying asset) as specified in the contract for a period of time in an exchange or exchange-like transaction. Examples of nonfinancial assets include buildings, land, vehicles, and equipment.

**GASB Pronouncements**

The following Governmental Accounting Standards Board (GASB) pronouncements were effective in fiscal year 2022-23:

**GASB Statement No. 91** - In May 2019, GASB issued Statement No. 91, *Conduit Debt Obligations*. The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures. The provisions of this Statement were implemented during fiscal year 2023. The implementation had no effect on the financial statements.

**GASB Statement No. 94** - In March 2020, GASB issued Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*. The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). As used in this Statement, a PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. Some PPPs meet the definition of a service concession arrangement (SCA), which the Board defines in this Statement as a PPP in which (1) the operator collects and is compensated by fees from third parties; (2) the transferor determines or has the ability to modify or approve which services the operator is required to provide, to whom the operator is required to provide the services, and the prices or rates that can be charged for the services; and (3) the transferor is entitled to significant residual interest in the service utility of the underlying PPP asset at the end of the arrangement.



**KENTFIELD FIRE PROTECTION DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2023**

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

This Statement also provides guidance for accounting and financial reporting for availability payment arrangements (APAs). As defined in this Statement, an APA is an arrangement in which a government compensates an operator for services that may include designing, constructing, financing, maintaining, or operating an underlying nonfinancial asset for a period of time in an exchange or exchange-like transaction. The provisions of this Statement were implemented during fiscal year 2023. The implementation had no effect on the financial statements.

**GASB Statement No. 96** - In May 2020, GASB issued Statement No. 96 *Subscription-Based Information Technology Arrangements*. The objective of this Statement is to provide guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset - an intangible asset - and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. The provisions of this Statement were implemented during fiscal year 2023. The District did not have any SBITAs to record as of June 30, 2023.

**NOTE 2 – CASH AND CASH EQUIVALENTS**

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

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

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

Cash and cash equivalents consist of the following:

County of Marin pooled investments	\$11,596,616
Cash in banks	256,117
Petty cash	200
Total	<u>\$11,852,933</u>

**KENTFIELD FIRE PROTECTION DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2023**

**NOTE 2 – CASH AND CASH EQUIVALENTS (Continued)**

**RESTRICTED CASH AND INVESTMENTS**

The District is a participant of the California Employers' Pension Prefunding Trust (CEPPT) Fund. This trust was established to allow participants to prefund employer contributions to defined benefit pension systems for eligible California public agencies. At June 30, 2023, the District's restricted investments in the CEPPT Strategy 2 Fund amounted to \$527,667.

**INTEREST RATE RISK**

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

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

<u>Investment Type</u>	<u>12 Months or Less</u>	<u>Total</u>
County of Marin pooled investments	\$11,596,616	\$11,596,616
CEPPT Strategy 2 Fund	<u>527,667</u>	<u>527,667</u>
Total Investments	<u><u>\$12,124,283</u></u>	12,124,283
Cash in banks		256,117
Petty cash		<u>200</u>
Total Cash and Investments		<u><u>\$12,380,600</u></u>

In accordance with its investment policy, the County manages its exposure to declines in fair values by limiting the weighted average maturity of its investment pool to 540 days, or 1.5 years. At June 30, 2023, the County's investment pool had a weighted average maturity of 196 days.

**CREDIT RISK**

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

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

At June 30, 2023, the CEPPT Strategy 2 Fund was not rated.

**KENTFIELD FIRE PROTECTION DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2023**

**NOTE 2 – CASH AND CASH EQUIVALENTS (Continued)**

**CONCENTRATION OF CREDIT RISK**

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

The following is a summary of the concentration of credit risk by investment type as a percentage of Marin County investment pool's fair value at June 30, 2023.

Marin County Investment Pool	Percent of portfolio
Federal agency - coupon	33%
Federal agency - discount	63%
Money market funds	2%
Treasury Securities - coupon	1%
Treasury Securities - discount	1%
	100%

**CUSTODIAL CREDIT RISK**

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

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

**FAIR VALUE HIERARCHY**

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

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

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

**KENTFIELD FIRE PROTECTION DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2023**

**NOTE 2 – CASH AND CASH EQUIVALENTS (Continued)**

**LOCAL AGENCY INVESTMENT FUND**

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

The total amount invested by all public agencies in LAIF as of June 30, 2023, was \$36 billion. LAIF is a part of the California Pooled Money Investment Act (PMIA), which at June 30, 2023, had a portfolio balance of \$234.5 billion. Included in LAIF's investment portfolio are collateralized mortgage obligations, mortgage-backed securities, other asset-backed securities, loans to certain state funds, and floating rate securities issued by federal agencies, government-sponsored enterprises, United States Treasury Notes and Bills, and corporations. The average maturity of PMIA investments was 311 days as of June 30, 2023.

**NOTE 3 – CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2023, was as follows:

	Balance June 30, 2022	Additions	Dispositions	Balance 6/30/2023
Nondepreciable capital assets:				
Land	\$10			\$10
Artwork	35,000			35,000
Construction in Progress	167,057			167,057
Total nondepreciable capital assets	<u>\$202,067</u>			<u>\$202,067</u>
Capital assets being depreciated:				
Buildings and building improvements	\$5,907,296	\$49,632		\$5,956,928
Fire apparatus	1,723,726			1,723,726
Vehicles	150,924			150,924
Equipment and furniture	838,596	49,188	(\$23,621)	864,163
Total capital assets being depreciated	<u>8,620,542</u>	<u>98,820</u>	<u>(23,621)</u>	<u>8,695,741</u>
Less accumulated depreciation for:				
Buildings and building improvements	2,076,297	150,995		2,227,292
Fire apparatus	956,828	78,489		1,035,317
Vehicles	112,236	8,299		120,535
Equipment and furniture	643,950	49,090	(23,621)	669,419
Total accumulated depreciation	<u>3,789,311</u>	<u>286,873</u>	<u>(23,621)</u>	<u>4,052,563</u>
Total depreciable assets	<u>\$4,831,231</u>	<u>(\$188,053)</u>		<u>\$4,643,178</u>

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



**KENTFIELD FIRE PROTECTION DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2023**

**NOTE 4 – LEASE RECEIVABLE**

The District is a lessor for a noncancellable lease of three cell phone communications site locations. The District recognizes a lease receivable and a deferred inflow of resources in the government-wide financial statements.

At the commencement of a lease, the District initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term. The District recognized \$175,735 in lease revenue and \$19,258 in interest revenue during the current year related to these leases.

Key estimates and judgments include how the District determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts as follows:

- The District uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease.
- Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

The District monitors changes in circumstances that would require a remeasurement of its lease, and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

A summary of lease activities for the fiscal year ended June 30, 2023, are as follows:

Lessee	Original Lease Date	Expiration Date Including Options	Monthly revenue as of June 30, 2023	Lease Receivable at June 30, 2023	Deferred Inflow of Resources at June 30, 2023
T-Mobile	1/1/2013	7/31/2026	\$1,843	\$71,496	\$68,761
AT&T	7/1/2014	6/30/2044	7,601	2,496,283	2,413,524
Crown Castle	3/1/2000	2/28/2030	3,157	266,156	256,699
<b>Total</b>			<b>\$12,601</b>	<b>\$2,833,935</b>	<b>\$2,738,984</b>

Changes in the District's lease receivable during the year consists of the following.

	Balance July 1, 2022	Retirements	Balance June 30, 2023	Current Portion
Leases Receivable				
Cell Site Leases	\$2,964,361	\$130,426	\$2,833,935	\$135,824
Total leases receivable	<u>\$2,964,361</u>	<u>\$130,426</u>	<u>\$2,833,935</u>	<u>\$135,824</u>

**KENTFIELD FIRE PROTECTION DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2023**

**NOTE 4 – LEASE RECEIVABLE (Continued)**

The future principal and interest lease payments as of June 30, 2023, were as follows:

For the Year Ended June 30	Principal	Interest	Total
2024	\$135,824	\$18,378	\$154,202
2025	141,367	17,460	158,827
2026	147,088	16,506	163,594
2027	130,105	15,576	145,681
2028	133,267	14,710	147,977
2029-2033	590,287	61,003	651,290
2034-2038	628,637	41,654	670,291
2039-2043	758,295	18,757	777,052
2044	169,065	608	169,673
Totals	<u>\$2,833,935</u>	<u>\$204,652</u>	<u>\$3,038,587</u>

**NOTE 5– NONCURRENT LIABILITIES**

**Compensated Absences Payable**

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

Balance as of June 30, 2022	\$621,142
Increases during the year	263,196
Decreases during the year	<u>(228,274)</u>
Balance as of June 30, 2023	656,064
Less amount due within 1 year	<u>228,274</u>
Amount due after 1 year	<u><u>\$427,790</u></u>

**Direct Borrowings - Lease Obligations**

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

	Fire Station Modernization	Total
Balance as of June 30, 2022	\$448,846	\$448,846
Decreases during the year	<u>(296,702)</u>	<u>(296,702)</u>
Balance as of June 30, 2023	<u><u>\$152,144</u></u>	<u><u>\$152,144</u></u>

**KENTFIELD FIRE PROTECTION DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2023**

**NOTE 5 – NONCURRENT LIABILITIES (Continued)**

Fire Station Modernization Financing Lease

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

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

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

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

	<u>Fire Station Modernization</u>
Date of lease	June 30, 2014
Semi-annual payment	\$154,730
Number of payments	19
Effective annual interest rate	3.40%
Cost of building/equipment	\$4,934,000

Future debt service are as follows:

<u>Year ending June 30</u>	<u>Direct Borrowings Fire Station Modernization</u>
2024	\$154,731
Total payments	154,731
Less: Interest	2,587
Principal	152,144
Less: Amount due within one year	(152,144)
Amount due after one year	<u><u>          </u></u>

**KENTFIELD FIRE PROTECTION DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2023**

**NOTE 6 – FUND BALANCE**

The following fund balances have been assigned as of June 30, 2023:

Assigned for:	
Apparatus replacement	\$2,525,572
Building replacement	1,438,169
Compensated absences	320,973
Contingencies and emergencies	395,000
LDH (Hose)	30,000
Marin Emergency Radio Authority	37,580
PERS unfunded liability	1,190,490
OPEB	497,689
CEPPT CalPERS Pension Trust	750,000
SCBA Replacement	180,000
General insurance deductible	50,000
Health insurance	50,000
Hydrants and mains	10,000
Mapping and planning	60,000
Heavy rescue equipment	230,000
Debt service sinking fund	154,730
Health and Wellness	100,000
Total	<u><u>\$8,020,203</u></u>

**NOTE 7 – DEFERRED COMPENSATION PLAN**

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

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

**NOTE 8 – PENSION PLAN**

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



**KENTFIELD FIRE PROTECTION DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2023**

**NOTE 8 – PENSION PLAN (Continued)**

**General Information about the Pension Plan**

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

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

The Plan's provisions and benefits in effect at June 30, 2023, are summarized as follows:

	<u>Miscellaneous Tier 1</u>	<u>Miscellaneous Tier 2</u>	<u>Miscellaneous PEPRA</u>
Benefit formula	3% @ 60	2.5% @ 55	2% @ 62
Benefit vesting schedule	5 years service	5 years service	5 years service
Benefit payments	monthly for life	monthly for life	monthly for life
Retirement age	60	55	62
Monthly benefits, as a % of eligible compensation	3%	2.5%	2%
Required employee contribution rates	N/A	7.96%	6.75%
Required employer contribution rates	N/A	11.59%	7.47%
	<u>Safety</u>	<u>Safety PEPRA</u>	
Benefit formula	3% @ 55	2.7% @ 57	
Benefit vesting schedule	5 years service	5 years service	
Benefit payments	monthly for life	monthly for life	
Retirement age	55	57	
Monthly benefits, as a % of eligible compensation	3%	2.7%	
Required employee contribution rates	9.00%	13.75%	
Required employer contribution rates	23.68%	13.66%	

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

**KENTFIELD FIRE PROTECTION DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2023**

**NOTE 8 – PENSION PLAN (Continued)**

For the year ended June 30, 2023, the contributions to the Plan were as follows:

	<u>Miscellaneous</u>	<u>Safety</u>	<u>Total</u>
Contributions - employer	\$34,484	\$1,150,367	\$1,184,851

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

As of June 30, 2023, the District reported net pension liabilities for its proportionate shares of the net pension liability of each Plan as follows:

	<u>Proportionate Share of Net Pension Liability</u>
Miscellaneous	\$217,324
Safety	8,395,673
Total	<u>\$8,612,997</u>

The District's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2022, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2021, rolled forward to June 30, 2022, using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. The District's proportionate share of the net pension liability for the Plan as of June 30, 2021 and 2022 was as follows:

	<u>Miscellaneous</u>	<u>Safety</u>
Proportion - June 30, 2021	0.00713%	0.11534%
Proportion - June 30, 2022	0.00464%	0.12218%
Change - Increase (Decrease)	<u>(0.00249%)</u>	<u>0.00684%</u>

**KENTFIELD FIRE PROTECTION DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2023**

**NOTE 8 – PENSION PLAN (Continued)**

For the year ended June 30, 2023, the District recognized a pension expense of (\$436,218) for the Plan on the Statement of Activities. At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$1,184,851	
Differences between actual and expected experience	351,830	(\$94,093)
Changes in assumptions	868,807	
Differences between the employer's contributions and the employer's proportionate share of contributions	14,333	(619,559)
Change in employer proportion	894,740	(40,749)
Net differences between projected and actual earnings on plan investments	1,365,602	
Total	<u>\$4,680,163</u>	<u>(\$754,401)</u>

The \$1,184,851 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the next fiscal year 2023-24. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Year Ended June 30	Annual Amortization
2024	\$822,439
2025	689,273
2026	396,101
2027	833,098
Total	<u>\$2,740,911</u>

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

	Miscellaneous	Safety
1% Decrease	5.90%	5.90%
Net Pension Liability	\$316,447	\$12,547,833
Current Discount Rate	6.90%	6.90%
Net Pension Liability	\$217,324	\$8,395,673
1% Increase	7.90%	7.90%
Net Pension Liability	\$135,769	\$5,002,220

**KENTFIELD FIRE PROTECTION DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2023**

**NOTE 8 – PENSION PLAN (Continued)**

**Actuarial Assumptions** – For the measurement period ended June 30, 2022, the total pension liability was determined by rolling forward the June 30, 2021 total pension liability. The June 30, 2022 total pension liability was based on the following actuarial methods and assumptions.

Valuation Date	June 30, 2021
Measurement Date	June 30, 2022
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	6.90%
Inflation	2.30%
Salary Increases	(1)
Investment Rate of Return	6.90% (2)
Mortality	Derived using CalPERS' Membership Data for all Funds (3)
Post Retirement Benefit Increase	Contract COLA up to 2.30% until Purchasing Power Protection Allowance Floor on Purchasing Power applies

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

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

(3) The mortality table used was developed based on CalPERS' specific data. The probabilities of mortality are based on the 2021 CalPERS Experience Study for the period from 2001 to 2019. Pre-retirement and Post-retirement mortality rates include generational mortality improvement using 80% of Scale MP-2020 published by the Society of Actuaries. For more details on this table, please refer to the CalPERS Experience Study and Review of Actuarial Assumptions report from November 2021 that can be found on the CalPERS website.

The underlying mortality assumptions and all other actuarial assumptions used in the June 30, 2021 valuation were based on the results of a November 2021 actuarial experience study for the periods 2001 to 2019. Further details of the Experience Study can be found on the CalPERS website.

**Discount Rate** – The discount rate used to measure the total pension liability for the Plan was 6.90%. The projection of cash flows used to determine the discount rate for the Plan assumed that contributions from all plan members in the Public Employees Retirement Fund (PERF) will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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



**KENTFIELD FIRE PROTECTION DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2023**

**NOTE 8 – PENSION PLAN (Continued)**

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations. Using historical and forecasted information for all of the funds' asset classes, expected compound (geometric) returns were calculated over the next 20 years using a building-block approach. The expected rate of return was then adjusted to account for assumed administrative expenses of 10 basis points.

The expected real rates of return by asset class are as follows:

Asset Class (1)	Assumed Asset Allocation	Real Return 1,2
Global Equity-Cap Weighted	30.0%	4.54%
Global Equity-Non-Cap Weighted	12.0%	3.84%
Private Equity	13.0%	7.28%
Treasury	5.0%	0.27%
Mortgage-backed Securities	5.0%	0.50%
Investment Grade Corporates	10.0%	1.56%
High Yield	5.0%	2.27%
Emerging Market Debt	5.0%	2.48%
Private Debt	5.0%	3.57%
Real Assets	15.0%	3.21%
Leverage	-5.0%	-0.59%
Total	100.0%	

(1) An expected inflation of 2.30% used for this period.

(2) Figures are based on the 2021 Asset Liability Management study.

In May 2020, the District entered into an agreement with the California Public Employees' Retirement System (CalPERS) in order for the District to participate in the California Employers' Pension Prefunding Trust (CEPPT). Through contributions to the CEPPT, the District sets aside moneys to meet its future pension contributions or unfunded liabilities. Financial statements of CalPERS may be obtained from CalPERS Financial Office, P.O. Box 942703, Sacramento, CA, 94229-2703.

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

**KENTFIELD FIRE PROTECTION DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2023**

**NOTE 9 – OTHER POST EMPLOYMENT HEALTHCARE BENEFITS (OPEB)**

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

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

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

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

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

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

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

For the year ended June 30, 2023, the District’s contributions to the Plan were \$377,808.

**Employees Covered by Benefit Terms** – Membership in the plan consisted of the following at the measurement date of June 30, 2023:

Active employees	18
Inactive employees or beneficiaries currently receiving benefit payments	17
Inactive employees entitled to but not yet receiving benefit payments	0
Total	35

**KENTFIELD FIRE PROTECTION DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2023**

**NOTE 9 – OTHER POST EMPLOYMENT HEALTHCARE BENEFITS (OPEB) (Continued)**

**B. Net OPEB Liability**

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

	Actuarial Assumptions
Valuation Date	June 30, 2021
Measurement Date	June 30, 2022
Actuarial Cost Method	Entry Age Normal Cost
Amortization Method	Level percent of pay
Actuarial Assumptions:	
Asset Valuation Method	Market value of assets
Discount Rate	5.65%
Salary Increase	3.00%
General Inflation Rate	2.50%
Mortality Rate	MacLeod Watts Scale 2020 applied generationally <sup>(1)</sup>
Healthcare Trend Rates	5.70% decrease to 4% for 2076 and later

<sup>(1)</sup> The MacLeod Watts Scale 2020 was developed from a blending of data and methodologies found in two published sources: (1) the Society of Actuaries Mortality Improvement Scale MP-2019 Report, published in October 2019 and (2) the demographic assumptions used in the 2019 Annual Report of the Board of Trustees of the Federal Old-Age and Survivors Insurance and Federal Disability Insurance Trust Funds, published April 2019.

The District has been and continues to prefund its OPEB liability, contributing 100% or more of the Actuarially Determined Contributions each year. With the District’s approval, the assumed trust rate and discount rate applied for accounting purposes in this report is 5.65%, reflecting the District’s expectations as of the measurement date. Actuarially Determined Contributions for plan funding purposes were developed using a 6.40% discount rate, equal to the assumed trust rate of return less 0.10% for trust administrative fees.

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

**KENTFIELD FIRE PROTECTION DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
For the Year Ended June 30, 2023

**NOTE 9 – OTHER POST EMPLOYMENT HEALTHCARE BENEFITS (OPEB) (Continued)**

**C. Changes in Total OPEB Liability**

The changes in the total OPEB liability follows:

	Increase (Decrease)		
	<b>Total OPEB Liability</b>	<b>Fiduciary Net Position</b>	<b>Net OPEB Liability</b>
	<b>(a)</b>	<b>(b)</b>	<b>(c) = (a) - (b)</b>
Balance at 6/30/2021 (Measurement Date)	\$4,714,186	\$4,567,935	\$146,251
Changes Recognized for the Measurement Period:			
Service cost	204,152		204,152
Interest on the total OPEB liability	307,112		307,112
Changes of benefit terms			
Differences between expected and actual experience		(885,497)	885,497
Plan Experience			
Administrative Expenses		(1,169)	1,169
Other Expenses			
Changes of assumptions	472,963		472,963
Contributions from the employer		375,414	(375,414)
Benefit payments	(239,414)	(239,414)	
Net Expected Investment Income		296,662	(296,662)
Net changes	744,813	(454,004)	1,198,817
Balance at 6/30/2022 (Measurement Date)	\$5,458,999	\$4,113,931	\$1,345,068

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

The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current discount rate:

Net OPEB Liability/(Asset)		
<b>Discount Rate -1%</b>	<b>Current Discount Rate</b>	<b>Discount Rate +1%</b>
<b>(4.65%)</b>	<b>(5.65%)</b>	<b>(6.65%)</b>
\$2,093,103	\$1,345,068	\$728,940

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates (5.7% decreasing to 4%):

Net OPEB Liability/(Asset)		
<b>1% Decrease</b>	<b>Current Healthcare Cost</b>	<b>1% Increase</b>
	<b>Trend Rates</b>	
\$696,254	\$1,345,068	\$2,144,315

**KENTFIELD FIRE PROTECTION DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2023**

**NOTE 9 – OTHER POST EMPLOYMENT HEALTHCARE BENEFITS (OPEB) (Continued)**

***OPEB Expenses and Deferred Outflows/Inflows of Resources Related to OPEB***

For the year ended June 30, 2023, the District recognized OPEB expense of \$304,904. At June 30, 2023, the District reported deferred outflows and inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Employer contributions made subsequent to the measurement date	\$377,808	
Differences between actual and expected experience		(\$448,053)
Net difference between projected and actual earnings on investments	429,361	
Changes of assumptions	504,933	
Total	<u>\$1,312,102</u>	<u>(\$448,053)</u>

\$377,808 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the OPEB liability in the year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized as part of OPEB expense as follows:

Year Ended June 30	Annual Amortization
2024	\$91,886
2025	88,810
2026	73,145
2027	193,347
2028	39,053
Total	<u>\$486,241</u>

**NOTE 10 – RISK MANAGEMENT**

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

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



**KENTFIELD FIRE PROTECTION DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2023**

**NOTE 10 – RISK MANAGEMENT (Continued)**

Fire Agencies Insurance Risk Authority

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

<b>Coverage</b>	<b>Limit</b>	<b>Deductible</b>
General Liability	\$1,000,000	\$0
Personal and Advertising Injury	1,000,000	0
Fire Damage Legal Liability	1,000,000	0
Medical Expense (each accident)	10,000	0
General Aggregate	10,000,000	0
Products/Completed Operations Annual Aggregate	10,000,000	0
Management	1,000,000	5,000
Cyber	1,000,000	0
Automobile	1,000,000	5,000
Garagekeepers Legal Liability	500,000	250-500
Umbrella Liability	10,000,000	5,000
Crime	2,000,000	1,000

Fire Districts Association of California – Fire Association Self Insurance System

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

**KENTFIELD FIRE PROTECTION DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2023**

**NOTE 11 – JOINT VENTURE**

**A. *Marin Emergency Radio Authority***

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

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

**B. *Marin Wildfire Prevention Authority***

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

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

**NOTE 12 – ARTICLE XIII OF THE STATE CONSTITUTION**

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

Appropriations Limit	\$7,548,613
Annual subject appropriations	<u>7,548,613</u>
Amount (over) under the Appropriations limit	<u><u>\$ -</u></u>

**KENTFIELD FIRE PROTECTION DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2023**

<b>NOTE 13 – COMMITMENTS</b>
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The District has a memorandum of understanding (MOU) with the Kentfield Association of Professional Firefighters (the Union) that provides various terms of employment.

In October 2021, the Board of Directors approved the purchase of a Type III fire engine in the amount of \$476,956. In November 2021, the District prepaid \$167,057 leaving a remaining balance due of \$309,900. At the May 10, 2023 Board Meeting, the Fire Chief announced that, due to supply chain issues and other unforeseen events, the fire engine will not be completed in the fiscal year 2023. The fire engine is now expected to be completed during fiscal year ending June 30, 2024.

## **REQUIRED SUPPLEMENTARY INFORMATION**

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## REQUIRED SUPPLEMENTARY INFORMATION

### KENTFIELD FIRE PROTECTION DISTRICT BUDGETARY COMPARISON SCHEDULE - GENERAL FUND FOR THE YEAR ENDED JUNE 30, 2023

	Original Budget	Final Budget	Actual	Variance Over (Under)
<b>REVENUES</b>				
Property taxes	\$6,668,878	\$6,668,878	\$7,170,753	\$501,875
Intergovernmental revenue	242,575	382,575	656,467	273,892
Use of money and property	196,328	196,328	348,968	152,640
Charges for services	110,943	110,943	125,716	14,773
	<u>7,218,724</u>	<u>7,358,724</u>	<u>8,301,904</u>	<u>943,180</u>
<b>EXPENDITURES</b>				
Current				
Salaries and employees benefits	5,692,633	5,832,633	5,601,737	(230,896)
Service and supplies	829,528	829,528	600,273	(229,255)
	<u>6,522,161</u>	<u>6,662,161</u>	<u>6,202,010</u>	<u>(460,151)</u>
Capital outlay	677,500	372,500	125,403	(247,097)
Debt service - principal	296,701	296,702	296,702	
Debt service - interest	12,760	12,760	12,760	
	<u>7,509,122</u>	<u>7,344,123</u>	<u>6,636,875</u>	<u>(707,248)</u>
Net change in fund balance	<u>(\$290,398)</u>	<u>\$14,601</u>	1,665,029	<u>\$1,650,428</u>
Adjustment to budgetary basis:				
Prefunding employer contributions to pension systems			225,000	
Fund balance at beginning of year			<u>10,800,196</u>	
Fund balance at end of year			<u>\$12,690,225</u>	

#### Notes to Budgetary Comparison Schedule for General Fund

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

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

## REQUIRED SUPPLEMENTARY INFORMATION

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

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

Measurement period ending	6/30/2014		6/30/2015		6/30/2016		6/30/2017	
	Miscellaneous	Safety	Miscellaneous	Safety	Miscellaneous	Safety	Miscellaneous	Safety
Plan's proportion of the Net Pension Liability (Asset)	0.00385%	0.12583%	0.00574%	0.10080%	0.00529%	0.09756%	0.00531%	0.09508%
Plan's proportion share of the Net Pension Liability (Asset)	\$239,545	\$7,835,929	\$157,409	\$4,153,388	\$183,688	\$5,052,911	\$209,133	\$5,681,087
Covered Payroll	\$67,748	\$1,453,650	\$67,748	\$1,723,441	\$75,412	\$1,653,629	\$77,362	\$1,643,685
Plan's Proportionate Share of the Net Pension Liability/(Asset) as a Percentage of its Covered Payroll	N/A	539.05%	232.34%	240.99%	243.58%	305.56%	270.33%	345.63%
Plan's Proportionate Share of the Fiduciary Net Position as a Percentage of the Plan's Total Pension Liability	70.66%	83.03%	73.91%	79.95%	69.98%	76.60%	68.00%	76.61%

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

### Cost-Sharing Multiple Employer Defined Benefit Pension Plan Miscellaneous and Safety Plans For the Fiscal Year Ended June 30, 2023

#### Schedule of Contributions Last 10 Years\*

Fiscal Year	2015		2016		2017		2018	
	Miscellaneous	Safety	Miscellaneous	Safety	Miscellaneous	Safety	Miscellaneous	Safety
Actuarially determined contribution	\$32,016	\$631,094	\$21,426	\$1,072,321	\$15,946	\$571,642	\$25,958	\$548,898
Contributions in relation to the actuarially determined contributions	(32,016)	(631,094)	(21,426)	(1,072,321)	(15,946)	(571,642)	(25,958)	(548,898)
Contribution deficiency (excess)								
Covered payroll	\$67,748	\$1,723,441	\$75,412	\$1,653,629	\$77,362	\$1,643,685	\$79,667	\$1,741,565
Contributions as a percentage of covered payroll	47.26%	36.62%	28.41%	64.85%	20.61%	34.78%	32.58%	31.52%

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

## REQUIRED SUPPLEMENTARY INFORMATION

6/30/2018		6/30/2019		6/30/2020		6/30/2021		6/30/2022	
Miscellaneous	Safety	Miscellaneous	Safety	Miscellaneous	Safety	Miscellaneous	Safety	Miscellaneous	Safety
0.00549%	0.09813%	0.00530%	0.10142%	0.00531%	0.11327%	0.00713%	0.11534%	0.00464%	0.12218%
\$206,771	\$5,757,640	\$212,269	\$6,331,147	\$212,552	\$7,071,016	\$135,298	\$4,047,865	\$217,324	\$8,395,673
\$79,667	\$1,741,565	\$81,847	\$1,835,689	\$98,044	\$1,887,612	\$70,284	\$1,924,668	\$75,398	\$1,928,783
259.54%	330.60%	259.35%	344.89%	216.79%	374.60%	192.50%	210.31%	288.24%	435.28%
68.20%	77.34%	67.75%	76.75%	68.88%	75.15%	80.69%	86.01%	70.11%	72.08%

2019		2020		2021		2022		2023	
Miscellaneous	Safety	Miscellaneous	Safety	Miscellaneous	Safety	Miscellaneous	Safety	Miscellaneous	Safety
\$35,793	\$623,856	\$34,279	\$749,644	\$31,769	\$835,951	\$36,262	\$1,010,298	\$34,484	\$1,150,367
(35,793)	(623,856)	(34,279)	(749,644)	(31,769)	(835,951)	(36,262)	(1,010,298)	(34,484)	(1,150,367)
\$81,847	\$1,835,689	\$98,044	\$1,887,612	\$70,284	\$1,924,668	\$75,398	\$1,928,783	\$79,680	\$2,165,873
43.73%	33.98%	34.96%	39.71%	45.20%	43.43%	48.09%	52.38%	43.28%	53.11%

## REQUIRED SUPPLEMENTARY INFORMATION

### SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY AND RELATED RATIOS

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

For the measurement year ending June 30

Last 10 fiscal years \*

Measurement Date - June 30,	2017	2018	2019	2020
<b>Total OPEB Liability</b>				
Service Cost	\$181,363	\$184,205	\$203,194	\$235,284
Interest	260,866	277,065	295,122	279,934
Changes in benefit terms				
Differences between expected and actual experience	(393,980)		(674,783)	
Changes of assumptions	317,659	156,157	50,053	
Benefit payments	(100,539)	(155,559)	(199,934)	(214,868)
<b>Net change in total OPEB liability</b>	265,369	461,868	(326,348)	300,350
<b>Total OPEB liability - beginning</b>	3,745,069	4,010,438	4,472,306	4,145,958
<b>Total OPEB liability - ending (a)</b>	<u>\$4,010,438</u>	<u>\$4,472,306</u>	<u>\$4,145,958</u>	<u>\$4,446,308</u>
<b>Plan fiduciary net position</b>				
Contributions - employer	\$375,539	\$500,559	\$555,934	\$573,868
Contributions - employee				
Net investment income	121,132	125,053	192,378	182,800
Benefit payments	(100,539)	(155,559)	(199,934)	(214,868)
Administrative expenses		(1,106)	(556)	(1,544)
Other expenses		(2,597)		
<b>Net change in plan fiduciary net position</b>	396,132	466,350	547,822	540,256
<b>Plan fiduciary net position - beginning</b>	1,565,812	1,961,944	2,428,294	2,976,116
<b>Plan fiduciary net position - ending (b)</b>	<u>\$1,961,944</u>	<u>\$2,428,294</u>	<u>\$2,976,116</u>	<u>\$3,516,372</u>
Net OPEB liability - ending (a)-(b)	<u>\$2,048,494</u>	<u>\$2,044,012</u>	<u>\$1,169,842</u>	<u>\$929,936</u>
Plan fiduciary net position as a percentage of the total OPEB liability	48.92%	54.30%	71.78%	79.09%
Covered-employee payroll	<u>\$1,721,047</u>	<u>\$1,821,232</u>	<u>\$1,917,536</u>	<u>\$1,979,856</u>
Net OPEB liability as a percentage of covered-employee payroll	<u>119.03%</u>	<u>112.23%</u>	<u>61.01%</u>	<u>46.97%</u>

**Note to schedule:**

\* Fiscal year 2018 was the first year of implementation.

**Changes in assumptions:**

**Valuation Date**

	7/1/2019		6/30/2021
Discount Rate	Decreased from 6.40% to 6.30%	Discount Rate	Decreased from 6.30% to 5.65%
Demographic Assumptions	Updated from 2014 experience study report to 2017 experience study report of CalPERS	Demographic Assumptions	2017 experience study report of CalPERS
Mortality Improvement	Updated from MacLeod Scale 2017 to MacLeod Watts Scale 2018	Mortality Improvement	Updated from MacLeod Scale 2018 to MacLeod Watts Scale 2022
General Inflation Rate	Decreased from 2.75% to 2.50%	General Inflation Rate	Remained the same at 2.50%
Salary Increase	Decreased from 3.25% to 3.00%	Salary Increase	Remained the same at 3.00%
Medical Trend	Updated to use the Getzen Model	Medical Trend	Updated to use the Getzen Model
Excise Tax on High-cost Coverage	Excluded from the results given the December 2019 repeal of the provision of the Affordable Care Act	Excise Tax on High-cost Coverage	Excluded from the results given the December 2019 repeal of the provision of the Affordable Care Act

## REQUIRED SUPPLEMENTARY INFORMATION

<u>2021</u>	<u>2022</u>
\$242,343	\$204,152
300,937	307,112
(145,362)	
58,337	472,963
(188,377)	(239,414)
267,878	744,813
4,446,308	4,714,186
\$4,714,186	\$5,458,999
\$524,377	\$375,414
714,233	(588,835)
(188,377)	(239,414)
1,330	(1,169)
1,051,563	(454,004)
3,516,372	4,567,935
\$4,567,935	\$4,113,931
\$146,251	\$1,345,068
96.90%	75.36%
\$1,994,952	\$2,763,960
7.33%	48.66%



## REQUIRED SUPPLEMENTARY INFORMATION

### SCHEDULE OF CONTRIBUTIONS

CERBT Agent Multiple-Employer Plan  
Last 10 fiscal years\*

Fiscal Year Ended June 30,	2018	2019	2020	2021	2022	2023
Actuarially determined contribution	\$345,459	\$356,323	\$357,689	\$335,922	\$326,821	\$232,026
Contributions in relation to the actuarially determined contribution	345,459	555,934	573,868	524,377	375,414	377,808
Contribution deficiency (excess)		(\$199,611)	(\$216,179)	(\$188,455)	(\$48,593)	(\$145,782)
Covered-employee payroll	\$1,821,232	\$1,917,536	\$1,979,856	\$1,994,952	\$2,763,960	\$2,846,986
Contributions as a percentage of covered-employee payroll	18.97%	28.99%	28.99%	26.29%	13.58%	13.27%

**Note to Schedule: \* Fiscal year 2018 was the first year of implement**

Methods and assumptions used to determine contribution rates:

Valuation date:	6/30/2019	6/30/2021
Actuarial Assumptions:		
Actuarial cost method	Entry Age Normal	Entry Age Normal
Amortization method	Level Percent of Pay; 30 yrs closed	Level Percent of Pay; 30 yrs closed
Amortization period	18 Years remain and 19 Years remain	17 Years remain
Asset valuation method	Market Value	Market Value
Inflation	2.50%	2.50%
Healthcare cost trend rates	5.7% in 2022 fluctuating down to 4% by 2076	5.7% in 2022 fluctuating down to 4% by 2076
Salary increases	3.00%	3.00%
Investment rate of return	6.45%	6.30%
Retirement age	from 50 to 75	from 50 to 75
Mortality	CalPERS 2017 Experience Study	CalPERS 2017 Experience Study
Mortality improvement	MW Scale 2018 generationally	MW Scale 2022 generationally

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the basic financial statements of the Kentfield Fire Protection District (District), California, as of and for the year ended June 30, 2023, and have issued our report thereon dated November 15, 2023.

***Report on Internal Control over Financial Reporting***

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

### ***Report on Compliance and Other Matters***

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

We have also issued a separate Memorandum on Internal Control dated November 15, 2023, which is an integral part of our audit and should be read in conjunction with this report.

### ***Purpose of this Report***

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



Pleasant Hill, California  
November 15, 2023

**KENTFIELD FIRE PROTECTION DISTRICT**  
**MEMORANDUM ON INTERNAL CONTROL**  
**FOR THE YEAR ENDED JUNE 30, 2023**

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**KENTFIELD FIRE PROTECTION DISTRICT  
MEMORANDUM ON INTERNAL CONTROL  
For The Year Ended June 30, 2023**

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## MEMORANDUM ON INTERNAL CONTROL

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

In planning and performing our audit of the basic financial statements of the Kentfield Fire Protection District (District), as of and for the year ended June 30, 2023, in accordance with auditing standards generally accepted in the United States of America, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis.

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

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

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

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

Pleasant Hill, California  
November 15, 2023

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

**SCHEDULE OF OTHER MATTERS**

**GASB PRONOUNCEMENTS OR PRONOUNCEMENTS NOT YET EFFECTIVE**

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

**EFFECTIVE FISCAL YEARS 2022, 2023 and 2024:**

**GASB 99 – Omnibus 2022**

The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The practice issues addressed by this Statement are as follows:

- Classification and reporting of derivative instruments within the scope of Statement No. 53, *Accounting and Financial Reporting for Derivative Instruments*, that do not meet the definition of either an investment derivative instrument or a hedging derivative instrument
- Clarification of provisions in Statement No. 87, *Leases*, as amended, related to the determination of the lease term, classification of a lease as a short term lease, recognition and measurement of a lease liability and a lease asset, and identification of lease incentives
- Clarification of provisions in Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, related to (a) the determination of the public-private and public-public partnership (PPP) term and (b) recognition and measurement of installment payments and the transfer of the underlying PPP asset
- Clarification of provisions in Statement No. 96, *Subscription-Based Information Technology Arrangements*, related to the subscription-based information technology arrangement (SBITA) term, classification of a SBITA as a short term SBITA, and recognition and measurement of a subscription liability
- Extension of the period during which the London Interbank Offered Rate (LIBOR) is considered an appropriate benchmark interest rate for the qualitative evaluation of the effectiveness of an interest rate swap that hedges the interest rate risk of taxable debt
- Accounting for the distribution of benefits as part of the Supplemental Nutrition Assistance Program (SNAP)
- Disclosures related to nonmonetary transactions
- Pledges of future revenues when resources are not received by the pledging government

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

**SCHEDULE OF OTHER MATTERS**

**GASB 99 – Omnibus 2022 (Continued)**

- Clarification of provisions in Statement No. 34, *Basic Financial Statements—and Management’s Discussion and Analysis—for State and Local Governments*, as amended, related to the focus of the government-wide financial statements
- Terminology updates related to certain provisions of Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*
- Terminology used in Statement 53 to refer to resource flows statements.

**The Requirements of this Statement are Effective as Follows:**

The requirements in paragraphs 26–32 related to extension of the use of LIBOR, accounting for SNAP distributions, disclosures of nonmonetary transactions, pledges of future revenues by pledging governments, clarification of certain provisions in Statement 34, as amended, and terminology updates related to Statement 53 and Statement 63 are effective upon issuance.

The requirements in paragraphs 11–25 related to leases, PPPs, and SBITAs are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter.

The requirements in paragraphs 4–10 related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53 are effective for fiscal years beginning after June 15, 2023, and all reporting periods thereafter.

Earlier application is encouraged and is permitted by individual topic.

**How the Changes in This Statement Will Improve Financial Reporting**

The requirements of this Statement will enhance comparability in the application of accounting and financial reporting requirements and will improve the consistency of authoritative literature. Consistent authoritative literature enables governments and other stakeholders to more easily locate and apply the correct accounting and financial reporting provisions, which improves the consistency with which such provisions are applied. The comparability of financial statements also will improve as a result of this Statement. Better consistency and comparability improve the usefulness of information for users of state and local government financial statements.



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

**SCHEDULE OF OTHER MATTERS**

**EFFECTIVE FISCAL YEAR 2023/24:**

**GASB 100 – Accounting for Changes and Error Corrections**

The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability.

This Statement defines *accounting changes* as changes in accounting principles, changes in accounting estimates, and changes to or within the financial reporting entity and describes the transactions or other events that constitute those changes. As part of those descriptions, for (1) certain changes in accounting principles and (2) certain changes in accounting estimates that result from a change in measurement methodology, a new principle or methodology should be justified on the basis that it is preferable to the principle or methodology used before the change. That preferability should be based on the qualitative characteristics of financial reporting—understandability, reliability, relevance, timeliness, consistency, and comparability. This Statement also addresses corrections of errors in previously issued financial statements.

This Statement prescribes the accounting and financial reporting for (1) each type of accounting change and (2) error corrections. This Statement requires that (a) changes in accounting principles and error corrections be reported retroactively by restating prior periods, (b) changes to or within the financial reporting entity be reported by adjusting beginning balances of the current period, and (c) changes in accounting estimates be reported prospectively by recognizing the change in the current period. The requirements of this Statement for changes in accounting principles apply to the implementation of a new pronouncement in absence of specific transition provisions in the new pronouncement. This Statement also requires that the aggregate amount of adjustments to and restatements of beginning net position, fund balance, or fund net position, as applicable, be displayed by reporting unit in the financial statements.

This Statement requires disclosure in notes to financial statements of descriptive information about accounting changes and error corrections, such as their nature. In addition, information about the quantitative effects on beginning balances of each accounting change and error correction should be disclosed by reporting unit in a tabular format to reconcile beginning balances as previously reported to beginning balances as restated.

Furthermore, this Statement addresses how information that is affected by a change in accounting principle or error correction should be presented in required supplementary information (RSI) and supplementary information (SI). For periods that are earlier than those included in the basic financial statements, information presented in RSI or SI should be restated for error corrections, if practicable, but not for changes in accounting principles.

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

**SCHEDULE OF OTHER MATTERS**

**EFFECTIVE FISCAL YEAR 2024/25:**

**GASB 101 – Compensated Absences**

The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures.

*Recognition And Measurement*

This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. Leave is attributable to services already rendered when an employee has performed the services required to earn the leave. Leave that accumulates is carried forward from the reporting period in which it is earned to a future reporting period during which it may be used for time off or otherwise paid or settled. In estimating the leave that is more likely than not to be used or otherwise paid or settled, a government should consider relevant factors such as employment policies related to compensated absences and historical information about the use or payment of compensated absences. However, leave that is more likely than not to be settled through conversion to defined benefit postemployment benefits should not be included in a liability for compensated absences.

This Statement requires that a liability for certain types of compensated absences—including parental leave, military leave, and jury duty leave—not be recognized until the leave commences. This Statement also requires that a liability for specific types of compensated absences not be recognized until the leave is used.

This Statement also establishes guidance for measuring a liability for leave that has not been used, generally using an employee's pay rate as of the date of the financial statements. A liability for leave that has been used but not yet paid or settled should be measured at the amount of the cash payment or noncash settlement to be made. Certain salary-related payments that are directly and incrementally associated with payments for leave also should be included in the measurement of the liabilities.

With respect to financial statements prepared using the current financial resources measurement focus, this Statement requires that expenditures be recognized for the amount that normally would be liquidated with expendable available financial resources.

*Notes To Financial Statements*

This Statement amends the existing requirement to disclose the gross increases and decreases in a liability for compensated absences to allow governments to disclose only the net change in the liability (as long as they identify it as a net change). In addition, governments are no longer required to disclose which governmental funds typically have been used to liquidate the liability for compensated absences.

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

**SCHEDULE OF OTHER MATTERS**

**GASB 101 – Compensated Absences (Continued)**

***How the Changes in this Statement Will Improve Financial Reporting***

The unified recognition and measurement model in this Statement will result in a liability for compensated absences that more appropriately reflects when a government incurs an obligation. In addition, the model can be applied consistently to any type of compensated absence and will eliminate potential comparability issues between governments that offer different types of leave.

The model also will result in a more robust estimate of the amount of compensated absences that a government will pay or settle, which will enhance the relevance and reliability of information about the liability for compensated absences.

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**KENTFIELD FIRE PROTECTION DISTRICT**  
**REQUIRED COMMUNICATIONS**  
**FOR THE YEAR ENDED JUNE 30, 2023**

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**KENTFIELD FIRE PROTECTION DISTRICT**

**REQUIRED COMMUNICATIONS**

**For The Year Ended June 30, 2023**

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## REQUIRED COMMUNICATIONS

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

We have audited the basic financial statements of the Kentfield Fire Protection District for the year ended June 30, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated July 31, 2023. Professional standards also require that we communicate to you the following information related to our audit.

### **Significant Audit Matters**

#### ***Qualitative Aspects of Accounting Practices***

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

The following pronouncements became effective, but did not have a material effect on the financial statements:

- GASB 91 –     *Conduit Debt Obligations***
- GASB 94 –     *Public-Private and Public-Public Partnerships and Availability Payment Arrangements***
- GASB 96 –     *Subscription-Based Information Technology Arrangements***
- GASB 99 –     *Omnibus 2022, paragraphs 11-25***

*Unusual Transactions, Controversial or Emerging Areas* - We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

*Accounting Estimates* - Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the District's financial statements were:

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

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

*Estimated Net Pension Liability and Pension-Related Deferred Outflows and Inflows of Resources:* Management's estimate of the net pension liability and deferred outflows/inflows of resources are disclosed in Note 8 to the financial statements and are based on actuarial studies determined by a consultant, which are based on the experience of the District. We evaluated the key factors and assumptions used to develop the estimate and determined that it is reasonable in relation to the basic financial statements taken as a whole.

*Estimated Net OPEB Liability:* Management's estimate of the net OPEB liability is disclosed in Note 9 to the financial statements and is based on actuarial study determined by a consultant, which is based on the experience of the District. We evaluated the key factors and assumptions used to develop the estimate and determined that it is reasonable in relation to the basic financial statements taken as a whole.

*Disclosures* - The financial statement disclosures are neutral, consistent, and clear.

#### ***Difficulties Encountered in Performing the Audit***

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

#### ***Corrected and Uncorrected Misstatements***

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. We did not propose any audit adjustments that, in our judgment, could have a significant effect, either individually or in the aggregate, on the District's financial reporting process.

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

#### ***Disagreements with Management***

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

#### ***Management Representations***

We have requested certain representations from management that are included in a management representation letter dated November 15, 2023.

### ***Management Consultations with Other Independent Accountants***

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

### ***Other Audit Findings or Issues***

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

### **Other Matters**

We applied certain limited procedures to the required supplementary information that accompanies and supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the required supplementary information and do not express an opinion or provide any assurance on the required supplementary information.

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



Pleasant Hill, California  
November 15, 2023

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Board Meeting

December 2023

## Chief's Report (verbal report)



Board Meeting

December 2023

## Director Matters (verbal report)



**Jena Wilson**

---

**From:** Ron Naso <ronnaso@comcast.net>  
**Sent:** Friday, December 1, 2023 9:25 AM  
**To:** Jena Wilson  
**Subject:** Santa Cop IJ Letter

Santa Cop program helps get holiday gifts to kids

The San Rafael "Santa Cop" program is a great and worthwhile cause that benefits less fortunate children. It's back again this year.

The program isn't just a toy drive, it's a not-for-profit charitable organization that accepts checks and has numerous volunteers sorting toy donations by age and wrapping gifts. So while you are out doing holiday shopping, you might consider children who could use a little joy in their lives.

There are several locations to drop off toys, including the Kentfield Fire Protection District headquarters and all San Rafael Fire Department stations, as well as in Marinwood. One year, I rode with volunteers delivering toys to children who were very surprised and appreciative to receive a gift. No matter how small or how big, every gift is special.

— Ron Naso, Kentfield

**Subject:** SR Santa Cop barrel drops this weekend & historical data

**From:** Lawson Owen <lawson.owen@gmail.com>  
**Sent:** Wednesday, November 22, 2023 10:43 AM  
**To:** Jena Wilson <jwilson@kentfieldfire.org>  
**Cc:** Dan Hanlon <muddyjeep@comcast.net>; Jeanne Hanlon <srsantacop@gmail.com>  
**Subject:** SR Santa Cop barrel drops this weekend & historical data

Hi Jena,

We're off and running for the 2023 toy collection season. We will be dropping off the red barrels on Friday 11/24. We will provide plenty of extra bags with the barrels. We normally provide (2) barrels, 1 for the front lobby, and 1 for the back door/drive-by drop offs. If you think it would help, we can provide 2 barrels for the back door. Whatever is convenient for the team that manages the barrels and collected bags.

Thanks for your continued support of our program. You had asked, but I don't think I had responded to your question about 2022. Here is the summary of "toy bags" collected across all the fire stations. We track the retail partners and events separately.

Company	Totals	Sum Total
Kentfield Fire Dist Ofc	48.5	
SRFD - Station 58 Marinwood	17.5	
SRFD - Station 51 & PSC - 5'th Ave	15.5	
SRFD - Station 56 - Del Ganado	15	
SRFD - Station 52 - Montecito	14.5	
SRFD - Station 57 - Civic Center	11.5	
SRFD - Station 55 - Pt. San Pedro	3	
Fire Station bag subtotal		125.5

Here is the Year over Year comparison for Kentfield Fire station... It has always been the top collecting location.

Year over Year Season Comparison				
Year	2019	2020	2021	2022
Kentfield Fire Dist Ofc	19	43.5	68.5	48.5

Call me if you have any questions about this year's program.

Regards,  
Lawson Owen  
San Rafael Santa Cop  
Toy Barrel Coordinator  
Toy Barrel Hotline: 415-870-4016  
<https://sanrafaelsantacop.org/>



## NEXT GENERATION PROJECT November 2023 Governing Board UPDATE:

### **Construction:**

All five of our new equipment shelters have arrived and three have been placed. All the monopoles have been set. Generators are in place and propane tanks are being scheduled. Of the nine current construction sites, one, Point Reyes, has already been opened to Motorola for equipment installations.

### **Microwave:**

Nokia has started installing their microwave equipment at the nine BP-1, 1A, and 2 sites. This equipment provides data connections between the MERA sites. As those sites are completed, Nokia will move on to the nine BP-3 and 4 sites as they become available.

### **Jail Distributed Antenna System:**

CommDEX will be in Marin in December 2023 to start installation of the new Distributed Antenna System into the Marin County Jail.

### **Fire Station Alerting:**

Initial installations of the Fire Station Alerting equipment is nearing completion.



Installing Microwave cabling at the EOF site.



New radio equipment amongst the Gen I equipment at Point Reyes site.



Shelter and monopole at Tomales.

Questions? Please direct all inquiries to MERA's Deputy Executive Officer of the Next Gen Project, Dave Jeffries at [dave@jeffriespsc.com](mailto:dave@jeffriespsc.com).

### **MARIN EMERGENCY RADIO AUTHORITY**

PO Box 159  
Corte Madera, CA 94976  
Phone: 415.927.5050  
[WWW.MERAONLINE.ORG](http://WWW.MERAONLINE.ORG)





# EXECUTIVE OFFICER'S REPORT

Issue 12

## NOVEMBER 2023

### PROJECT UPDATES

#### SAN RAFAEL - SAN ANSELMO FUEL REDUCTION ZONE PROJECT

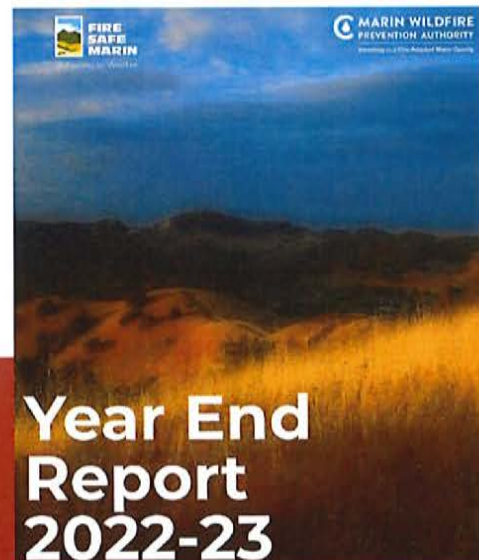
On November 16, the MWPA Board of Directors approved the San Rafael - San Anselmo Fuel Reduction Zone Project (SRSAFRZ). This important project includes collaboration among several partners, including San Rafael Fire, Ross Valley Fire, Town of San Anselmo, Marin County Open Space District, the Tamalpais Cemetery, the Cedars of Marin, and others.

Nonnative eucalyptus trees in the project area currently pose a significant wildfire threat to San Rafael, San Anselmo and far beyond due to their long range spotting potential. Project activities will significantly reduce this threat by removing dense stands of small diameter eucalyptus trees, other trees determined to be hazardous, and dense understory vegetation adjacent to neighboring homes. Native trees and plants will replace nonnative eucalyptus trees through active planting activities and natural growth of native plants currently onsite.

MWPA, San Rafael Fire, Ross Valley Fire, MCOSD and other project partners are actively working together to initiate project activities in 2024.

### RECENT BOARD ACTIONS

- Approve third amendment to the professional services agreement with Willow Labs, LLC (Formerly Willow Labs, Inc.) for consulting services related to parcel-level risk modeling.
- Authorized staff to submit a proposal to the United States Forest Service under the Community Wildfire Defense Grant program to obtain supplemental funding for the implementation of the San Rafael San Anselmo Fuel Reduction Zone.
- Adopted Resolution No. 2023-018 Making Certain Findings Fact, Adopting a Statement of Overriding Considerations and a Mitigation Monitoring and Reporting Plan Association with the Project-Specific Analysis for the San Rafael - San Anselmo Fuel Reduction Zone Project, and Approving the San Rafael - San Anselmo Fuel Reduction Zone Project.



### FIRE SAFE MARIN END OF YEAR REPORT

Fire Safe Marin presented their end of year report to the Board of Directors at our November meeting. A copy of the report can be found [here](#). We would like to thank Fire Safe Marin for their continued support and partnership.

Thank You,



**Mark Brown**  
Executive Officer  
Marin Wildfire Prevention Authority

## Mark Pomi

---

**From:** Nielsen, Jeanne <JNielsen@vitalant.org>  
**Sent:** Thursday, November 9, 2023 9:06 AM  
**To:** tbarry@tcmmail.org; Steve Detwiler; 'Ezra Colman'; 'Ruben Martin'; Mark Pomi; Erik Humber - Kentfield Fire Department (humlaw@pacbell.net); SHERRYFINK@GMAIL.COM; 'gus'  
**Subject:** Thank you

Hello All,

Thank you for having us for the blood drive Tuesday 11/7! Here are a few highlights from your drive:

- 129 people registered, resulting in 122 successful donations. This is by far the largest blood drive that takes place in Marin County, and we appreciate all you do to make it happen!
- Because each donation can be separated into components to benefit multiple patients, these precious donations will extend, enhance, and save the lives of many more patients over the next several weeks.
- 11 of the donations were Power Red! Red cells are the most common components transfused to patients, and donating Power Red can double the impact of a donation. This automated donation collects a concentrated donation of red cells that can help twice as many patients.
- There were **9 First Time donors**, which is outstanding!
- 46 of the donors were from Larkspur/Greenbrae/Corte Madera. The remainder came from a variety of locations, mostly Marin county.
- A huge shout out to our volunteers, Sherry and Gus, who kept things running smoothly throughout the blood drive! And Erik, you continue to always do such a wonderful job coordinating the blood drive...I can't thank you enough for all you do. All 3 of you did so much to set up the next drives for success by getting so many sign ups!

Please accept my thanks on behalf of the patients that you and your donors will impact. I'm sure you know that every unit of blood is a precious gift to a patient in need, and it is received with much joy and gratitude.

Here are just a few of the many patient stories we received recently, who received the precious gift of blood:

- A 55-year-old man with Cirrhosis of the liver, Pancytopenia needed 2 red cell units O-
- A 49-year-old woman with Thrombocytopenia, Ischemic Stroke, Eosinophilia needed 2 red cell units A+
- A 81-year-old man Gastrointestinal Bleeding needed 8 red cell units over 2 days O+
- A young pregnant woman with severe bleeding during delivery needed 4 red cell units of blood

Please let me know if you have any feedback for me/us. On behalf of the hospitals and patients we serve, we are sincerely grateful for your partnership! Each of you has a part in this, and each part is key to building and maintaining a safe and available community blood supply.

We look forward to your next blood drive **Tuesday, 1/30/24.**

Thank you, again for your support!

**Jeanne Nielsen**  
Account Manager  
*she/her/hers*  
c 415.308.6982  
Brisbane, CA



## Mark Pomi

---

**From:** Erik Humber <humlaw@pacbell.net>  
**Sent:** Tuesday, December 5, 2023 4:31 PM  
**To:** Mark Pomi; Ruben Martin; Ezra Colman; Tim Barry; Steve Detwiler; Christina Martin  
**Cc:** Jeanne Nielsen; Gus Vespa; Sherry Fink  
**Subject:** Fw: After Drive Report, Thank You, and Invitation to Donate at 1/30/24 KFD Blood Drive

All:

Thanks for your support of the KFD Blood Drives!!!

FYI, below is my After Drive Report being sent to all on the KFD Blood Drive donors email list.

We are now at 97 booked appointments for the January 30th drive as this email goes out.

Thank you!!!

Erik

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

**From:** Erik Humber <humlaw@pacbell.net>  
**To:** Erik A. Humber <humlaw@pacbell.net>  
**Sent:** Tuesday, December 5, 2023 at 04:20:58 PM PST  
**Subject:** After Drive Report, Thank You, and Invitation to Donate at 1/30/24 KFD Blood Drive

Dear KFD Blood Drive Supporters:

Thank you for your support of the November 7<sup>th</sup> KFD blood drive at the Corte Madera Community Center! Our signups for the drive went well... although the numbers at the drive were a bit lower than last year's November drive. Still, the drive went well, and the precious blood collected made a significant difference during our declared national blood shortage.

We had 159 appointments (at drive time), and 129 folks registered at the drive. We had 123 successful donations, including 11 power red donations. Well done! We also had 9 first time donors, who we happily welcome to our blood donor family!

Also, thank you also for all of the signups for our upcoming January 30<sup>th</sup> and April 30<sup>th</sup> drives. We have now booked *over 135 appointments* for those upcoming drives, which is a huge help to me. THANK YOU! The early bookings help assure sufficient staffing for the drives, and donors have found it to be a very easy and convenient way to make sure they have a confirmed appointment for the next drives. All appointments for folks who signed up for future drives at the last drive have been entered, and you should have received a confirmation email from Vitalant.

I am very happy to say that the drive went very smoothly from what I saw. We had very few backups, and folks were generally processed promptly.

If any of you who came to the drive had any issues or concerns regarding how the drive went, feel free to email me with your comments. We (the Coordinator team and the Vitalant staff) try really hard to make the donation experience as pleasant and easy as possible, so let me know if there is something we can do better!

I know that you experienced donors already know this, but it is only the blood ***already collected and on the shelf*** that is available for true immediate needs (it takes about 3 days to process a whole blood donation before it can be given to a recipient). **YOU folks...** the ones who donate quietly, anonymously, without fanfare, and in the absence of an emergency or declared disaster... are the unsung heroes that assure those in need are able to receive immediate lifesaving transfusions. Be proud of yourselves for what you do to save lives!!!

As is true with all blood drives, in order to maintain a healthy, strong, and growing blood drive, we depend on a steady stream of new donors to replace those folks who for whatever reason can no longer donate. If you have family, friends or associates who you think might be interested in donating blood, please consider asking them to donate at our next drive (or another drive). If they have questions about donating they can call Vitalant, or you can refer them to me and I will try to answer any questions they may have.

**The next drive on January 30<sup>th</sup>, and 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 now:

<https://donors.vitalant.org/dwp/portal/dwa/appointment/guest/phl/timeSlotsExtr?token=RD8VYT1sxCVHvcHlTh%2FNgyauzm1SPiBO6jyI2RII%2FZ4%3D>

Especially for you newer donors, if you have difficulties signing up through the above link, I would be very happy to set you up with an appointment. Just email me with the best timeframe for you.

**As always, THANK YOU again to Central Marin Fire and the Town of Corte Madera** for their wonderful hospitality... they are great partners in a great cause.

Thank you for being a part of our KFD Donor Family! Have a great holiday season, and I hope to see you at the January 30<sup>th</sup> blood 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: [Blood Donation Requirements | Vitalant](#)**

# Kentfield FPD

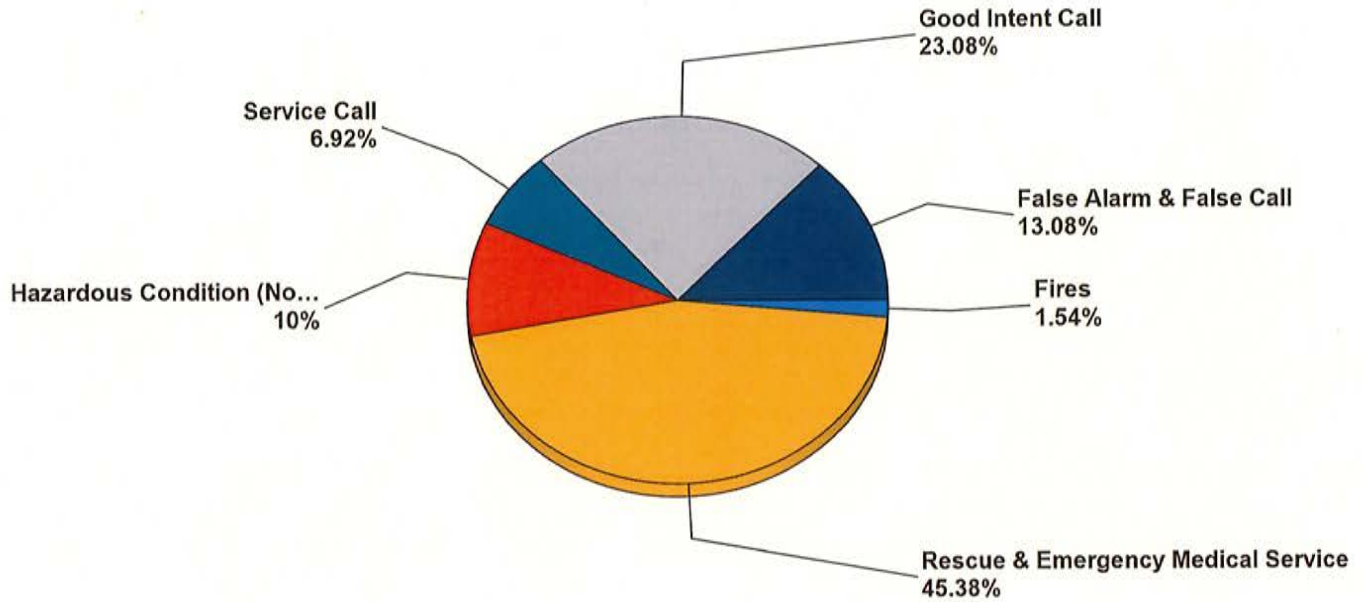
Kentfield, CA

This report was generated on 12/1/2023 1:36:57 PM



## Breakdown by Major Incident Types for Date Range

Zone(s): All Zones | Start Date: 11/01/2023 | End Date: 11/30/2023



MAJOR INCIDENT TYPE	# INCIDENTS	% of TOTAL
Fires	2	1.54%
Rescue & Emergency Medical Service	59	45.38%
Hazardous Condition (No Fire)	13	10%
Service Call	9	6.92%
Good Intent Call	30	23.08%
False Alarm & False Call	17	13.08%
<b>TOTAL</b>	<b>130</b>	<b>100%</b>

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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### Detailed Breakdown by Incident Type

INCIDENT TYPE	# INCIDENTS	% of TOTAL
111 - Building fire	1	0.77%
113 - Cooking fire, confined to container	1	0.77%
300 - Rescue, EMS incident, other	1	0.77%
311 - Medical assist, assist EMS crew	3	2.31%
320 - Emergency medical service, other	45	34.62%
321 - EMS call, excluding vehicle accident with injury	5	3.85%
322 - Motor vehicle accident with injuries	1	0.77%
324 - Motor vehicle accident with no injuries.	3	2.31%
350 - Extrication, rescue, other	1	0.77%
400 - Hazardous condition, other	2	1.54%
412 - Gas leak (natural gas or LPG)	3	2.31%
424 - Carbon monoxide incident	1	0.77%
440 - Electrical wiring/equipment problem, other	1	0.77%
445 - Arcing, shorted electrical equipment	1	0.77%
460 - Accident, potential accident, other	1	0.77%
462 - Aircraft standby	2	1.54%
463 - Vehicle accident, general cleanup	2	1.54%
500 - Service Call, other	1	0.77%
510 - Person in distress, other	1	0.77%
553 - Public service	2	1.54%
554 - Assist invalid	4	3.08%
571 - Cover assignment, standby, moveup	1	0.77%
600 - Good intent call, other	1	0.77%
611 - Dispatched & cancelled en route	27	20.77%
651 - Smoke scare, odor of smoke	2	1.54%
700 - False alarm or false call, other	3	2.31%
733 - Smoke detector activation due to malfunction	2	1.54%
735 - Alarm system sounded due to malfunction	1	0.77%
736 - CO detector activation due to malfunction	1	0.77%
740 - Unintentional transmission of alarm, other	1	0.77%
743 - Smoke detector activation, no fire - unintentional	7	5.38%
745 - Alarm system activation, no fire - unintentional	2	1.54%
<b>TOTAL INCIDENTS:</b>	<b>130</b>	<b>100%</b>

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

This report was generated on 12/1/2023 1:36:15 PM



## Hours Worked per Activity Code for Personnel for Date Range

Personnel: All Personnel | Roster Activity Code(s): OT - Overtime, OT - ACP - Overtime - Acting Captain, OT - ACP - SEPARATE CHECK - OT-ACP-Overtime Acting Captain-Sep Check, OT - CM - OT-Central Marin, OT - CM SEPARATE CHECK - OT-Central Marin Separate Check and 7 more | Start Date: 11/01/2023 | End Date: 11/30/2023

ROSTER	STATION	APP.	BEGIN	END	TIME (HRS)	NOTES
Beltramo, Anthony		ID: 3242				
OT - CM - OT-Central Marin						
A1	UNASSIGNED	UNASSIGNED	11/21/2023 07:00:00	11/22/2023 07:00:00	24	Beltramo shared services covering Callegari at Station 16.

[Beltramo, Anthony] OT - CM - OT-Central Marin 24

[Beltramo, Anthony] Total Hours Worked: 24

Bridges, Bryan	ID: 1115					
OT - Overtime						
C2	17 - Head Quarters	E17	11/14/2023 07:00:00	11/14/2023 19:00:00	12	Cover Gutierrez for Haz-Mat deployment
B2	UNASSIGNED	UNASSIGNED	11/30/2023 07:00:00	11/30/2023 12:30:00	5.5	Instructor at CMFD Academy. Ropes and Knots.

[Bridges, Bryan] OT - Overtime 17.5

[Bridges, Bryan] Total Hours Worked: 17.5

Glenn , David		ID: 1390				
OT - CM - OT-Central Marin						
C1	UNASSIGNED	UNASSIGNED	11/7/2023 14:00:00	11/7/2023 15:00:00	1	CMD Staff Conference Call for AC Test Results 1400-1500 1hr
A1	UNASSIGNED	UNASSIGNED	11/15/2023 18:00:00	11/15/2023 19:00:00	1	CMD Academy Meeting via Zoom 1800-1900= 1 OT Hour

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



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ROSTER	STATION	APP.	BEGIN	END	TIME (HRS)	NOTES
A2	UNASSIGNED	UNASSIGNED	11/16/2023 08:00:00	11/16/2023 15:00:00	7	Test on 11/14/23: CMD/KFD Acting BC Test 0800-1500= 7 OT Hours

[Glenn , David] OT - CM - OT-Central Marin						
9						
OT - Overtime						
A1	UNASSIGNED	UNASSIGNED	11/9/2023 09:00:00	11/9/2023 11:00:00	2	Ops Meeting at OEM: 0900-1100 2hr
A1	UNASSIGNED	UNASSIGNED	11/15/2023 08:00:00	11/15/2023 10:00:00	2	KFD Staff Meeting: 0800-1000= 2 OT Hours

[Glenn , David] OT - Overtime  
[Glenn , David] Total Hours Worked: 13

Gutierrez, Mike ID: 5116						
OT - COMP - Overtime - To Comp. Time						
A1	UNASSIGNED	UNASSIGNED	11/9/2023 07:00:00	11/9/2023 11:30:00	4.5	0700-1000= 3 OT Hours * 1.5= 4.5 Comp Time Hours; Central Marin Recruit Academy training cadre
A1	UNASSIGNED	UNASSIGNED	11/15/2023 07:00:00	11/15/2023 22:00:00	15	0700-1700= 10 OT Hours * 1.5= 15 Comp Time Hours; Marin Hazmat Team Prepo
A2	UNASSIGNED	UNASSIGNED	11/16/2023 07:00:00	11/16/2023 22:00:00	15	0700-1700= 10 OT Hours * 1.5= 15 Comp Time Hours; Hazmat Team Pre- Po
B1	UNASSIGNED	UNASSIGNED	11/17/2023 07:00:00	11/17/2023 19:00:00	12	0700-1500= 8 OT Hours * 1.5= 12 Comp Time Hours; T/L for Hazmat Preposition for APEC
A2	UNASSIGNED	UNASSIGNED	11/22/2023 07:00:00	11/22/2023 17:30:00	10.5	0700-1400= 7 OT Hours * 1.5 = 10.5 Comp Time Hours; shared services for new hire academy forcible entry training

[Gutierrez, Mike] OT - COMP - Overtime - To Comp. Time  
[Gutierrez, Mike] Total Hours Worked: 57

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



ROSTER	STATION	APP.	BEGIN	END	TIME (HRS)	NOTES
Hanson, Jayce	ID: 5215					
OT - Overtime						
A2	17 - Head Quarters	E17	11/4/2023 23:00:00	11/5/2023 07:00:00	8	
A2	17 - Head Quarters	E17	11/11/2023 01:00:00	11/11/2023 07:00:00	6	
					14	
					[Hanson, Jayce] Total Hours Worked: 14	
Hill , Cameron	ID:					
OT - Overtime						
B2	17 - Head Quarters	E17	11/6/2023 23:00:00	11/7/2023 04:30:00	5.5	
B2	17 - Head Quarters	E17	11/12/2023 23:00:00	11/13/2023 07:00:00	8	
					13.5	
					[Hill , Cameron] Total Hours Worked: 13.5	
Marty , Andrew	ID: 1675					
OT - Overtime						
C1	17 - Head Quarters	E17	11/11/2023 11:00:00	11/11/2023 14:00:00	3	Cover Garcia.
A1	UNASSIGNED	UNASSIGNED	11/15/2023 09:00:00	11/15/2023 10:00:00	1	Scheduled staff meeting
					4	
					[Marty , Andrew] Total Hours Worked: 4	
Tescalco, Anthony	ID: 2081					
OT - CM - OT-Central Marin						
B1	UNASSIGNED	UNASSIGNED	11/11/2023 07:00:00	11/12/2023 07:00:00	24	Cover at Station 16.
					24	
OT - Overtime						
C2	UNASSIGNED	UNASSIGNED	11/26/2023 07:00:00	11/26/2023 23:00:00	16	Cashing in 24 Hours of Comp Time: 24/1.5= 16 OT Hours
					16	
					[Tescalco, Anthony] Total Hours Worked: 40	

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

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ROSTER	STATION	APP.	BEGIN	END	TIME (HRS)	NOTES
Torliatt, Colby						
ID: 5216						
OT - Overtime						
C2	17 - Head Quarters	E17	11/2/2023 23:00:00	11/3/2023 07:00:00	8	
C1	17 - Head Quarters	E17	11/7/2023 07:00:00	11/8/2023 07:00:00	24	
C1	17 - Head Quarters	E17	11/13/2023 23:00:00	11/14/2023 07:00:00	8	
[Torliatt, Colby] OT - Overtime					40	
[Torliatt, Colby] Total Hours Worked:					40	
Viau , Kris						
ID: 2133						
OT - Overtime						
B2	17 - Head Quarters	E17	11/18/2023 07:00:00	11/19/2023 07:00:00	24	Cpt Marty Vacation - Cover in OT
[Viau , Kris] OT - Overtime					24	
[Viau , Kris] Total Hours Worked:					24	
Wilson, Jena						
ID:						
OT - Overtime						
C2	UNASSIGNED	UNASSIGNED	11/8/2023 18:30:00	11/8/2023 20:30:00	2	November Board meeting
[Wilson, Jena] OT - Overtime					2	
[Wilson, Jena] Total Hours Worked:					2	
GRAND TOTAL OF ALL HOURS WORKED:					249	

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



Kentfield Fire Protection District  
Warrant List

November 2023

Type	Date	Num	Name	Memo	Split	Amount	Balance
437 - Cash-Gen Ckg							
Check	11/03/2023	805305232	AT&T 415 453 1064 204 1	BAN #9391050060/ Inv #20674528- Elevator	2300 - Telephone	-27.10	-27.10
Check	11/03/2023	805305233	Banner Life Insurance Company	18143467 - Bridges	1515 - Health Insurance	-38.48	-65.58
Check	11/03/2023	805305234	Banner Life Insurance Company	180504421 - Glenn	1515 - Health Insurance	-291.46	-357.04
Check	11/03/2023	805305235	Banner Life Insurance Company	181534662 - Neve	1515 - Health Insurance	-38.18	-395.22
Check	11/03/2023	805305236	Banner Life Insurance Company	180535355 - Porni	1515 - Health Insurance	-50.18	-445.40
Check	11/03/2023	805305237	Banshee Networks, Inc.	Invoice # 16025	2200 - SIS-Computer	-1,285.02	-1,734.42
Check	11/03/2023	805305238	Bridges, Bryan	Reim PO #9755	2005 - Administrative Expense	-1,285.02	-1,864.42
Check	11/03/2023	805305239	C.A.P.F.	November 2023 Billing	1515 - Health Insurance	-354.00	-2,238.42
Check	11/03/2023	805305240	Delta Dental of California	Account #05-0190901009; Kentfield Fire District - November 2023 Coverage	1515 - Health Insurance	-4,057.94	-2,296.36
Check	11/03/2023	805305241	Forster & Kroeger Landscape Maintenance	Inv #9269	2150 - Prevention	-5,040.00	-11,336.36
Check	11/03/2023	805305242	Forster & Kroeger Landscape Maintenance	Inv #9273	2150 - Prevention	-6,160.00	-17,496.36
Check	11/03/2023	805305243	Forster & Kroeger Landscape Maintenance	Inv #9274	2150 - Prevention	-6,720.00	-24,216.36
Check	11/03/2023	805305244	Forster & Kroeger Landscape Maintenance	Inv #9275	2150 - Prevention	-7,950.00	-31,776.36
Check	11/03/2023	805305245	Forster & Kroeger Landscape Maintenance	Inv #9276	2150 - Prevention	-6,720.00	-38,496.36
Check	11/03/2023	805305246	Forster & Kroeger Landscape Maintenance	Inv #9277	2150 - Prevention	-6,275.00	-44,771.36
Check	11/03/2023	805305247	Golden State Emergency Vehicle Service	Invoice # CIO41920 & CIO41969; A/C No. PIE-0066	-SPLIT-	-1,169.22	-45,940.58
Check	11/03/2023	805305248	Kentfield Assn. Firefighters	Share of Rental of La France Garage from AT&T Wireless (Nov. 2023 - Feb. 2024)	2155 - Subsistence-Volunteer	-1,000.00	-46,940.58
Check	11/03/2023	805305249	Kentfield Fire District Payroll Account	A/C #0507976165	-SPLIT-	-53,795.41	-100,736.99
Check	11/03/2023	805305250	Kentfield Fire District Payroll Account	A/C #0507976165 - November 2023 CEPPT Contributions	1555 - Retirement Prefunding Contrib	-18,750.00	-119,486.99
Check	11/03/2023	805305251	Kentfield Fire District Payroll Account	A/C #0507976165	1040 - Personnel Serv-Suspense	-1,950.01	-121,437.00
Check	11/03/2023	805305252	Kentfield Fire District Payroll Account	A/C #0507976165	-SPLIT-	-139,279.52	-260,716.52
Check	11/03/2023	805305253	Marin County Tax Collector	1st QTR: July- September FY 2023/24, Customer # 22777	2007 - Legal Fees	-1,643.75	-262,360.27
Check	11/03/2023	805305254	NPFBA	November 2023 Billing	1515 - Health Insurance	-900.96	-263,261.23
Check	11/03/2023	805305255	RelaDyne	Invoice # 0065044-IN & 00659630-IN	-SPLIT-	-2,061.05	-265,322.28
Check	11/03/2023	805305256	Pacific Gas & Electric	Acct 1176933549-5 - Statement 10/23/2023	2130 - Gas & Electric	-652.88	-265,975.16
Check	11/03/2023	805305257	TK Elevator Corporation	Cust # 144933	2055 - Building Repair	-142.01	-266,117.17
Check	11/03/2023	805305258	U.S. Bank	Kentfield Fire District Acct # 4866 9145 5563 8443	-SPLIT-	-6,087.74	-272,204.91
Check	11/03/2023	805305259	Vision Service Plan	Client ID #00106118- November 2023	1515 - Health Insurance	-9,350.00	-281,045.86
Check	11/03/2023	805305260	Wedge Roofing	Invoice # 19452	4050 - C/O-Building Renovation	-282,395.86	-563,441.72
Check	11/21/2023	805305261	Aramark Messaging	A/C #W4-106070/Inv #W4106070XK November 2023	2145 - Pager System	-26.53	-563,468.25
Check	11/21/2023	805305262	AT&T 415 453 0214	(9/c#792113681)/Inv #5080326219	2050 - Auto/Equipment Repair	-71.11	-563,539.36
Check	11/21/2023	805305263	Banner Life Insurance Company	BAN #9391050060/ Inv #20762339 Future	2300 - Telephone	-55.87	-563,595.23
Check	11/21/2023	805305264	Banner Life Insurance Company	BAN #9391050060/ Inv #20821078- Elevator	2300 - Telephone	-31.26	-563,626.49
Check	11/21/2023	805305265	Banner Life Insurance Company	180333000 - Marty	1515 - Health Insurance	-44.20	-563,670.69
Check	11/21/2023	805305266	Banshee Networks, Inc.	181190074 - Nelson	1515 - Health Insurance	-48.88	-563,719.57
Check	11/21/2023	805305267	Bridges, Bryan	180503273- Viaw	1515 - Health Insurance	-52.52	-563,772.09
Check	11/21/2023	805305268	Business Card	Reim PO # 16061	2200 - SIS-Computer	-390.00	-564,162.09
Check	11/21/2023	805305269	Comcast Business	10/5/23 - 11/4/23, Pomi 7901	2305 - Training	-1,308.75	-565,470.84
Check	11/21/2023	805305270	Corbett's	Account # 934487985; Invoice # 186720626	-SPLIT-	-705.00	-566,175.84
Check	11/21/2023	805305271	Kentfield Fire District Payroll Account	(A/C #4675)	-SPLIT-	-49.32	-566,225.16
Check	11/21/2023	805305272	Kentfield Fire District Payroll Account	A/C #0507976165	610 - Union Dues	-54,397.69	-620,622.85
Check	11/21/2023	805305273	Kentfield Fire District Payroll Account	A/C #0507976165	-SPLIT-	-125,498.98	-746,121.83
Check	11/21/2023	805305274	Kentfield Prof. FF #1775	Dues: 10/18/2023 - 11/14/2023	2210 - SIS-Medical	-1,518.90	-747,640.73
Check	11/21/2023	805305275	Life Assist	9/c#94904ED / Inv #1378460	2055 - Building Repair	-595.26	-748,236.00
Check	11/21/2023	805305276	Main Garden Solutions, Inc.	Invoice # 4284	2125 - Garbage	-313.50	-748,549.50
Check	11/21/2023	805305277	McKnight, Christopher	Inv #2904762	2005 - Administrative Expense	-823.11	-749,372.61
Check	11/21/2023	805305278	McKnight, Christopher	Reimbursement PO 9762	1515 - Health Insurance	-900.96	-750,273.57
Check	11/21/2023	805305279	NPFBA	Delta Dental COBRA Coverage: Invoice # 483194728	2005 - Administrative Expense	-150.00	-750,423.57
Check	11/21/2023	805305280	Connected Your Care	Decmber 2023 Billing	1515 - Health Insurance	-5.18	-750,428.75
Check	11/21/2023	805305281	The Permanente Medical Group Inc.	Guarantor # 320900246819	2005 - Administrative Expense	-115.00	-750,543.75
Check	11/21/2023	805305282	Rioch USA, Inc.	Acct #1374116-1034236JSC / Inv # 107767974 (Lease 9/4/2023-12/3/2023)	2215 - SIS-Office	-199.98	-750,743.73
Check	11/21/2023	805305283	Ross Valley Sanitary District	Customer No. 111 Parcel 071-144-20	2130 - Gas & Electric	-1,818.00	-752,561.73
Check	11/21/2023	805305284	Royce Truex	PO# 9768	2130 - Gas & Electric	-2,720.00	-755,281.73
Check	11/21/2023	805305285	TK Elevator Corporation	Cust # 144933	2165 - Prevention	-142.01	-755,423.74
Check	11/21/2023	805305286	Vision Service Plan	Client ID #00106116- December 2023	2055 - Building Repair	-834.50	-756,258.24
Check	11/21/2023	805305287	Vision Service Plan		1515 - Health Insurance	-476,500.39	-1,232,758.63
Total 437 - Cash-Gen Ckg						-476,500.39	-1,232,758.63
439 - Cash-Payroll							
Check	11/02/2023	Debit	IBS	2005 - Administrative Expense		-127.60	-127.60
Check	11/17/2023	Debit	IBS	2005 - Administrative Expense		-279.85	-407.45
Total 439 - Cash-Payroll						-407.45	-407.45
Liabilities							
565 - Amer Frnds-Invest Def							
Check	11/03/2023	805305252	Kentfield Fire District Payroll Account	437 - Cash-Gen Ckg		3,466.76	3,466.76
Check	11/21/2023	805305274	Kentfield Fire District Payroll Account	437 - Cash-Gen Ckg		3,950.99	7,417.75
Total 565 - Amer Frnds-Invest Def						7,417.75	7,417.75
610 - Union Dues							

Kentfield Fire Protection District  
Warrant List

November 2023

Type	Date	Nun	Name	Memo	Split	Amount	Balance
Check	11/21/2023	805305275	Kentfield Prof. FF #1775	Dues: 10/18/2023 - 11/14/2023	437 · Cash-Gen Ckg	1,518.90	1,518.90
Total 610 · Union Dues							1,518.90
Total Liabilities							8,936.65
Expenses							
Salaries & Employee Benefits							
1040 · Personnel Serv-Suspense							
Check	11/03/2023	805305251	Kentfield Fire District Payroll Account	True-Up of the Estimated Payroll; Paydate 11/03/23	437 · Cash-Gen Ckg	1,950.01	1,950.01
Check	11/03/2023	805305252	Kentfield Fire District Payroll Account	For Payroll 11/01/2023 - 11/14/2023	437 · Cash-Gen Ckg	105,436.39	107,386.40
Check	11/21/2023	805305274	Kentfield Fire District Payroll Account	For Payroll 11/15/2023 - 11/28/2023	437 · Cash-Gen Ckg	91,019.37	198,405.77
Total 1040 · Personnel Serv-Suspense							198,405.77
1515 · Health Insurance							
Check	11/03/2023	805305233	Banner Life Insurance Company	181443487 - Bridges	437 · Cash-Gen Ckg	38.48	38.48
Check	11/03/2023	805305234	Banner Life Insurance Company	180504421 - Glenn	437 · Cash-Gen Ckg	291.46	329.94
Check	11/03/2023	805305235	Banner Life Insurance Company	181534682 - Neve	437 · Cash-Gen Ckg	35.18	369.12
Check	11/03/2023	805305236	Banner Life Insurance Company	180535355 - Pomi	437 · Cash-Gen Ckg	50.18	419.30
Check	11/03/2023	805305239	C.A.P.F.	November 2023 Billing	437 · Cash-Gen Ckg	354.00	773.30
Check	11/03/2023	805305240	Delta Dental of California	Account #05-0190901009; Kentfield Fire District - November 2023 Coverage	437 · Cash-Gen Ckg	4,057.94	4,831.24
Check	11/03/2023	805305249	Kentfield Fire District Payroll Account	PERS Active & Retired Health Premium November 2023	437 · Cash-Gen Ckg	51,120.35	55,951.59
Check	11/03/2023	805305248	Kentfield Fire District Payroll Account	Non-PERS Health Premium November 2023	437 · Cash-Gen Ckg	2,676.06	58,627.65
Check	11/03/2023	805305254	NPFBA	November 2023 Billing	437 · Cash-Gen Ckg	900.96	59,528.61
Check	11/03/2023	805305259	Vision Service Plan	Client ID #00106116- November 2023	437 · Cash-Gen Ckg	840.95	60,369.56
Check	11/21/2023	805305265	Banner Life Insurance Company	180933000 - Marty	437 · Cash-Gen Ckg	44.20	60,413.76
Check	11/21/2023	805305266	Banner Life Insurance Company	181190074 - Nelson	437 · Cash-Gen Ckg	48.88	60,462.64
Check	11/21/2023	805305267	Banner Life Insurance Company	180503273 - Viau	437 · Cash-Gen Ckg	52.52	60,515.16
Check	11/21/2023	805305273	Kentfield Fire District Payroll Account	PERS Active & Retired Health Premium December 2023	437 · Cash-Gen Ckg	51,721.63	112,236.79
Check	11/21/2023	805305270	Kentfield Fire District Payroll Account	Non-PERS Health Premium December 2023	437 · Cash-Gen Ckg	2,676.06	114,912.85
Check	11/21/2023	805305280	NPFBA	December 2023 Billing	437 · Cash-Gen Ckg	900.96	115,813.81
Check	11/21/2023	805305281	Connect Your Care	Delta Dental COBRA Coverage; Invoice # 483194728	437 · Cash-Gen Ckg	5.18	115,818.99
Check	11/21/2023	805305287	Vision Service Plan	Client ID #00106116- December 2023	437 · Cash-Gen Ckg	834.50	116,653.49
Total 1515 · Health Insurance							116,653.49
1530 · Retire Employer							
Check	11/03/2023	805305252	Kentfield Fire District Payroll Account	Safety (Classic / PEPPA) & Misc. EE/ER	437 · Cash-Gen Ckg	30,248.77	30,248.77
Check	11/21/2023	805305274	Kentfield Fire District Payroll Account	Safety (Classic / PEPPA) & Misc. EE/ER	437 · Cash-Gen Ckg	30,248.77	60,497.54
Total 1530 · Retire Employer							60,497.54
1585 · Retirement Prefunding Contrib							
Check	11/03/2023	805305250	Kentfield Fire District Payroll Account	A/C #0507976165 - November 2023 CEPPT Contributions	437 · Cash-Gen Ckg	18,750.00	18,750.00
Total 1585 · Retirement Prefunding Contrib							18,750.00
Total Salaries & Employee Benefits							394,306.80
Services & Supplies							
2005 · Administrative Expense							
Check	11/02/2023	805305238	Debit	Reim PO #9755	439 · Cash-Payroll	127.60	127.60
Check	11/03/2023	805305252	Bridges, Bryan	IBS Invoice Fee	437 · Cash-Gen Ckg	150.00	277.60
Check	11/03/2023	805305256	Kentfield Fire District Payroll Account	Kentfield Fire District Act #: 4866 9145 5553 8443	437 · Cash-Gen Ckg	127.60	405.20
Check	11/03/2023	805305256	U.S. Bank	IBS Invoice Fee	437 · Cash-Gen Ckg	362.98	768.18
Check	11/17/2023	805305270	Debit	10/5/23 - 11/4/23; Pomi 7901	439 · Cash-Payroll	279.85	1,048.03
Check	11/21/2023	805305274	Business Card	IBS Invoice Fee	437 · Cash-Gen Ckg	3.98	1,052.01
Check	11/21/2023	805305279	Kentfield Fire District Payroll Account	Reimbursement PO 9762	437 · Cash-Gen Ckg	279.85	1,331.86
Check	11/21/2023	805305279	McKnight, Christopher	Guarantor # 320900248819_ Beltramo Exams	437 · Cash-Gen Ckg	150.00	1,481.86
Check	11/21/2023	805305282	The Permanente Medical Group Inc.		437 · Cash-Gen Ckg	115.00	1,596.86
Total 2005 · Administrative Expense							1,596.86
2007 · Legal Fees							
Check	11/03/2023	805305253	Marin County Tax Collector	1st QTR: July- September FY 2023/24, Customer # 22777	437 · Cash-Gen Ckg	1,643.75	1,643.75
Total 2007 · Legal Fees							1,643.75
2015 · Dues & Publications							
Check	11/21/2023	805305270	Business Card	10/5/23 - 11/4/23; Pomi 7901	437 · Cash-Gen Ckg	14.00	14.00
Total 2015 · Dues & Publications							14.00
2050 · Auto/Equipment Repair							
Check	11/03/2023	805305247	Golden State Emergency Vehicle Service	Invoice # CIO41920	437 · Cash-Gen Ckg	56.59	56.59
Check	11/03/2023	805305247	Golden State Emergency Vehicle Service	Invoice # CIO41969	437 · Cash-Gen Ckg	1,112.63	1,169.22

Kentfield Fire Protection District  
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Type	Date	Nun	Name	Memo	Split	Amount	Balance
Check	11/03/2023	805305258	U.S. Bank	Kentfield Fire District Acct #: 4866 9145 5553 8443	437 · Cash-Gen Ckg	530.98	1,700.20
Check	11/21/2023	805305262	Aramark Uniform Services	(a/c #792113881) Inv #5060326219	437 · Cash-Gen Ckg	71.11	1,771.31
Total 2050 · Auto/Equipment Repair							
2055 · Building Repair							
Check	11/03/2023	805305257	TK Elevator Corporation	Cust #144933 / Inv #33007524489	437 · Cash-Gen Ckg	142.01	142.01
Check	11/03/2023	805305258	U.S. Bank	Kentfield Fire District Acct #: 4866 9145 5553 8443	437 · Cash-Gen Ckg	608.98	750.99
Check	11/03/2023	805305277	Marin Garden Solutions, Inc.	Invoice # 4294	437 · Cash-Gen Ckg	313.50	1,064.49
Check	11/21/2023	805305286	TK Elevator Corporation	Cust #144933 / Inv #3007575452	437 · Cash-Gen Ckg	142.01	1,206.50
Total 2055 · Building Repair							
Check	11/03/2023	805305258	U.S. Bank	Kentfield Fire District Acct #: 4866 9145 5553 8443	437 · Cash-Gen Ckg	1,206.50	1,206.50
2120 · Fire Conferences							
Total 2120 · Fire Conferences							
Check	11/21/2023	805305278	Marin Sanitary Service	Inv #2904762_October 2023 Service	437 · Cash-Gen Ckg	823.11	823.11
2130 · Gas & Electric							
Total 2130 · Gas & Electric							
Check	11/03/2023	805305256	Pacific Gas & Electric	Acct 1176933549-5 - Statement 10/23/2023	437 · Cash-Gen Ckg	652.88	652.88
Check	11/21/2023	805305284	Ross Valley Sanitary District	Customer No. 111 Parcel 071-144-20	437 · Cash-Gen Ckg	1,818.00	2,470.88
2135 · Gas & Oil							
Total 2135 · Gas & Oil							
Check	11/03/2023	805305255	RelaDyne	Invoice # 0065044-IN	437 · Cash-Gen Ckg	837.86	837.86
Check	11/03/2023	805305255	RelaDyne	Invoice # 0069630-IN	437 · Cash-Gen Ckg	1,223.19	2,061.05
2145 · Pager System							
Check	11/21/2023	805305261	American Messaging	A/C #W4-106070Inv #M4106070KK November 2023	437 · Cash-Gen Ckg	26.53	26.53
2150 · Prevention							
Check	11/03/2023	805305241	Forster & Kroeger Landscape Maintenance	Inv #9269 Buckeye/Goodhill 2023 Roadside Fuel Project	437 · Cash-Gen Ckg	5,040.00	5,040.00
Check	11/03/2023	805305242	Forster & Kroeger Landscape Maintenance	Inv #9273 Upland/Crown 2023 Roadside Fuel Project	437 · Cash-Gen Ckg	6,160.00	11,200.00
Check	11/03/2023	805305243	Forster & Kroeger Landscape Maintenance	Inv #9274 Crown 2003/00 2023 Roadside Fuel Project	437 · Cash-Gen Ckg	6,720.00	17,920.00
Check	11/03/2023	805305244	Forster & Kroeger Landscape Maintenance	Inv #9275 Crown/Phoenix Fire Road 2023 Roadside Fuel Project	437 · Cash-Gen Ckg	7,560.00	25,480.00
Check	11/03/2023	805305245	Forster & Kroeger Landscape Maintenance	Inv #9276 Crown/Phoenix Fire Road Phase II 2023 Roadside Fuel Project	437 · Cash-Gen Ckg	6,720.00	32,200.00
Check	11/03/2023	805305246	Forster & Kroeger Landscape Maintenance	Inv #9277 Woodland/Crown 2023 Roadside Fuel Project	437 · Cash-Gen Ckg	6,275.00	38,475.00
Check	11/03/2023	805305256	U.S. Bank	Kentfield Fire District Acct #: 4866 9145 5553 8443	437 · Cash-Gen Ckg	1,095.34	39,570.34
Check	11/21/2023	805305272	Corbets	(A/C #4675)	437 · Cash-Gen Ckg	16.58	39,586.92
Check	11/21/2023	805305265	Royce Truex	PO# 9768	437 · Cash-Gen Ckg	2,720.00	42,306.92
Total 2150 · Prevention							
Check	11/03/2023	805305248	Kentfield Assn. Firefighters	Share of Rental of La France Garage from AT&T Wireless (Nov. 2023 - Feb. 2024)	437 · Cash-Gen Ckg	1,000.00	1,000.00
2200 · S/S-Computer							
Total 2200 · S/S-Computer							
Check	11/03/2023	805305237	Banshee Networks, Inc.	Invoice # 16025	437 · Cash-Gen Ckg	1,288.02	1,288.02
Check	11/21/2023	805305268	Banshee Networks, Inc.	Invoice # 16061	437 · Cash-Gen Ckg	1,288.02	2,576.04
2210 · S/S-Medical							
Check	11/21/2023	805305276	Life Assist	a/c #94904FD / Inv #1378460	437 · Cash-Gen Ckg	595.26	595.26
2215 · S/S-Office							
Total 2215 · S/S-Office							
Check	11/03/2023	805305258	U.S. Bank	Kentfield Fire District Acct #: 4866 9145 5553 8443	437 · Cash-Gen Ckg	605.14	605.14
Check	11/21/2023	805305283	Ricoh USA, Inc.	Acct #1374116-1034296USC / Inv # 107787974 (Lease 9/4/2023-12/3/2023)	437 · Cash-Gen Ckg	199.98	805.12
2220 · S/S-Station							
Total 2220 · S/S-Station							
Check	11/03/2023	805305258	U.S. Bank	Kentfield Fire District Acct #: 4866 9145 5553 8443	437 · Cash-Gen Ckg	557.72	557.72
Check	11/21/2023	805305272	Corbets	(A/C #4675)	437 · Cash-Gen Ckg	32.74	590.46

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Type	Date	Num	Name	Memo	Split	Amount	Balance
Total 2220 · SIS-Station							
2300 · Telephone							
Check	11/03/2023	805305232	AT&T 415 453 1064 204 1	BAN #9391050060/ Inv #20674328- Elevator	437 · Cash-Gen Ckg	590.46	590.46
Check	11/03/2023	805305258	U.S. Bank	Kentfield Fire District Acct # 4866 9145 5553 8443	437 · Cash-Gen Ckg	27.10	27.10
Check	11/21/2023	805305263	AT&T 415 453 10214	BAN #9391080558/ Inv #20762339 Future	437 · Cash-Gen Ckg	165.61	192.71
Check	11/21/2023	805305264	AT&T 415 453 1064 204 1	BAN #9391050060/ Inv #20821078- Elevator	437 · Cash-Gen Ckg	55.87	248.58
Check	11/21/2023	805305270	Business Card	10/5/23 - 11/14/23: Poni 7901	437 · Cash-Gen Ckg	31.26	279.84
Check	11/21/2023	805305271	Comcast Business	Account # 934487985, Invoice # 186720626	437 · Cash-Gen Ckg	1,250.77	1,570.61
Total 2300 · Telephone							
						705.00	2,275.61
2305 · Training							
Check	11/21/2023	805305269	Bridges, Bryan	Reim PO #9760	437 · Cash-Gen Ckg	2,275.61	2,275.61
Total 2305 · Training							
						390.00	390.00
Total Services & Supplies							
						390.00	390.00
Capital Outlay							
Check	11/03/2023	805305258	U.S. Bank	Kentfield Fire District Acct # 4866 9145 5553 8443	437 · Cash-Gen Ckg	1,225.99	1,225.99
Total 4010 · C/O-Computer							
						1,225.99	1,225.99
4050 · C/O-Building Renovation							
Check	11/03/2023	805305260	Wedge Roofing	Invoice # 19452	437 · Cash-Gen Ckg	9,350.00	9,350.00
Total 4050 · C/O-Building Renovation							
						9,350.00	9,350.00
Total Capital Outlay							
						10,575.99	10,575.99
Total Expenses							
						467,971.19	467,971.19
TOTAL							
						0.00	0.00