



# Ross Valley Fire Department

777 San Anselmo Avenue, San Anselmo, CA 94960

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**Board of Directors**  
**Ross Valley Fire Department**  
**777 San Anselmo Ave.**  
**San Anselmo, CA 94960**  
**Wednesday, January 8, 2020**  
**\*\*\*5:30 pm\*\*\***

**Badge Pinning Ceremony – Battalion Chief Gavin Illingworth, RVFD**  
**New Firefighters - MCFD**

Call to order – 6:30pm

1. Election of President and Vice President – Chief Weber
2. Open time for public expression. The public is welcome to address the Board at this time on matters not on the agenda. Please be advised that pursuant to Government Code Section 54954.2, the Board is not permitted to take action on any matter not on the agenda unless it determines that an emergency exists or that the need to take action arose following posting of the agenda.
3. Board requests for future agenda items, questions, and comments to staff, staff miscellaneous items.
4. Chief Report – Verbal update by Chief Weber
5. Consent Agenda: Items on the consent agenda may be removed and discussed separately. Discussion may take place at the end of the agenda. Otherwise, all items may be approved with one action.
  - a) Acknowledge Check Register issued during November and December
  - b) Call report and out of jurisdiction report
  - c) Current Budget Report
  - d) Minutes from the November 13<sup>th</sup>, 2019 Board Meeting
6. Audit Presentation – FY 18/19 – Maze and Associates
7. Approval of RVFD-RVPA Subcontract – Chief Weber
8. Appoint Board Members to Staffing/Deployment/Budget Committee – Chief Weber
9. Approve Job Classification for Firefighter/Paramedic – Chief Weber

Next meeting – scheduled for Wednesday, February 12<sup>th</sup>, 2020, Ross Valley Fire Department, 777 San Anselmo Ave. San Anselmo.

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JoAnne Lewis, Administrative Assistant

This agenda was posted in accordance with #54954.2 and #54954.3 of the Government Code. Any writings or documents provided to a majority of the Board regarding any item on this agenda after the distribution of the original packet will be made available for public inspection at the public counter at the Fire Station located at 777 San Anselmo Ave., San Anselmo. AMERICAN SIGN LANGUAGE INTERPRETERS AND ASSISTIVE LISTENING DEVICES MAY BE REQUESTED BY CALLING (415) 258-4686 AT LEAST 72 HOURS IN ADVANCE. COPIES OF DOCUMENTS ARE AVAILABLE IN ACCESSIBLE FORMATS UPON REQUEST.

Committed to the protection of life, property, and environment.

**SAN ANSELMO • FAIRFAX • ROSS • SLEEPY HOLLOW**

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HEADQUARTERS: 777 San Anselmo Avenue, San Anselmo, CA 94960 TEL: (415) 258-4686 FAX: (415) 258-4689 [www.rossvalleyfire.org](http://www.rossvalleyfire.org)

# ROSS VALLEY FIRE DEPARTMENT STAFF REPORT

For the meeting of January 8, 2020

To: Board of Directors  
From: Jason Weber, Fire Chief  
Subject: Election of President and Vice-President

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## **RECOMMENDATION:**

For the Board to elect a new President and Vice-President for the year 2020.

## **BACKGROUND:**

The Fire Board adopted a policy in the form of Resolution 00-11 which established the offices of President and Vice President. New officers are elected in January of each year, serving a one-year term. The practice has been to alternate the presidency and vice-presidency between the member agencies.

## **DISCUSSION:**

In January of 2018, Elizabeth Brekhus was elected President and Peter Lacques was elected Vice President. In February of 2017, Tom McInerney was elected President and Elizabeth Brekhus was elected Vice-President. Previously Richard Shortall and John Reed served as President in 2016 and 2015, respectively.

In keeping with past practice, a member from Fairfax is due to be elected as President, and a member from Sleepy Hollow is due to be elected as Vice-President.

January 2020		President
		Vice President



Ross Valley Fire, CA

# Check Report

By Check Number

Date Range: 11/01/2019 - 11/30/2019

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Bank Code: AP-Accounts Payable						
01073	U.S. Bank Corporate Payment System	11/04/2019	Regular	0.00	2,941.41	20911
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
<a href="#">10-22-2019 State</a>	Invoice	11/04/2019	10-22-2019 Cal Card Statement	0.00	2,941.41	
	<a href="#">01.05.61122.00</a>		WEB PAGE DESIGN AND		119.97	
	<a href="#">01.05.62003.00</a>		POSTAGE		17.99	
	<a href="#">01.05.62200.00</a>		GENERAL DEPARTMENT S		639.93	
	<a href="#">01.10.62205.00</a>		EMERGENCY MEDICAL SU		172.85	
	<a href="#">01.10.63131.00</a>		EQUIPMENT		306.69	
	<a href="#">01.14.61500.00</a>		BUILDING MAINTENANCE		29.64	
	<a href="#">01.14.61705.00</a>		TELEPHONE		510.87	
	<a href="#">01.14.62206.00</a>		JANITORIAL MAINTENAN		465.26	
	<a href="#">01.14.63041.00</a>		OFFICE EQUIPMENT		464.10	
	<a href="#">01.14.63042.00</a>		EXERCISE EQUIPMENT		57.19	
	<a href="#">01.25.62988.00</a>		FUEL		156.92	
01307	Hi-Tech EVS, Inc	11/12/2019	Regular	0.00	432,033.14	20912
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
<a href="#">165726</a>	Invoice	11/06/2019	WET SIDE TYPE 3 WILDLAND PUMPER	0.00	432,033.14	
	<a href="#">15.00.63154.00</a>		VEHICLE PURCHASE		432,033.14	
01280	American River Benefits Administrators	11/14/2019	Regular	0.00	15.00	20913
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
<a href="#">STATEMENT 11/0</a>	Invoice	11/07/2019	DEC 2019 COVERAGE	0.00	15.00	
	<a href="#">01.00.20273.00</a>		DISABILITY INSURANCE W		15.00	
01026	AT&T Calnet	11/14/2019	Regular	0.00	824.73	20914
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
<a href="#">000013801240</a>	Invoice	10/25/2019	BAN 9391026581	0.00	274.91	
	<a href="#">01.14.61705.00</a>		TELEPHONE		274.91	
<a href="#">000013801241</a>	Invoice	10/25/2019	BAN 9391026582	0.00	274.91	
	<a href="#">01.14.61705.00</a>		TELEPHONE		274.91	
<a href="#">000013801243</a>	Invoice	10/25/2019	BAN 9391026584	0.00	274.91	
	<a href="#">01.14.61705.00</a>		TELEPHONE		274.91	
01230	BAUER COMPRESSORS	11/14/2019	Regular	0.00	1,800.82	20915
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
<a href="#">0000258829</a>	Invoice	09/20/2019	BREATHING APPARATUS	0.00	1,800.82	
	<a href="#">01.10.62211.00</a>		BREATHING APPARATUS-C		1,800.82	
01290	Benjamin R. Herbertson	11/14/2019	Regular	0.00	675.00	20916
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
<a href="#">INV0002248</a>	Invoice	11/07/2019	TRAINING REIMBURSEMENT	0.00	675.00	
	<a href="#">01.10.61000.00</a>		TRAINING AND EDUCATIO		675.00	
01054	BoundTree Medical	11/14/2019	Regular	0.00	1,168.11	20917

## Check Report

Date Range: 11/01/2019 - 11/30/2019

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
<a href="#">83390635</a>	Invoice	10/22/2019	MEDICAL SUPPLIES	0.00	119.55	
	<a href="#">01.10.62205.00</a>		EMERGENCY MEDICAL SU		119.55	
<a href="#">83390636</a>	Invoice	10/22/2019	MEDICAL SUPPLIES	0.00	493.55	
	<a href="#">01.10.62205.00</a>		EMERGENCY MEDICAL SU		493.55	
<a href="#">83392066</a>	Invoice	10/23/2019	MEDICAL SUPPLIES	0.00	97.52	
	<a href="#">01.10.62205.00</a>		EMERGENCY MEDICAL SU		97.52	
<a href="#">83397813</a>	Invoice	10/29/2019	MEDICAL SUPPLIES	0.00	236.84	
	<a href="#">01.10.62205.00</a>		EMERGENCY MEDICAL SU		236.84	
<a href="#">83399345</a>	Invoice	10/30/2019	MEDICAL SUPPLIES	0.00	220.65	
	<a href="#">01.10.62205.00</a>		EMERGENCY MEDICAL SU		220.65	
01148	Brian Costello	11/14/2019	Regular	0.00	1,221.00	20918
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
<a href="#">2019-2</a>	Invoice	06/27/2019	Setup 2 workstations at 21. Install office,	0.00	315.00	
	<a href="#">01.05.61121.00</a>		COMPUTER SOFTWARE/S		225.00	
	<a href="#">01.05.61121.00</a>		COMPUTER SOFTWARE/S		90.00	
<a href="#">2019-3</a>	Invoice	06/27/2019	2 Cisco 1832i access point , wal mount br	0.00	906.00	
	<a href="#">01.05.61121.00</a>		COMPUTER SOFTWARE/S		906.00	
01016	Diego Truck Repair Inc	11/14/2019	Regular	0.00	614.70	20919
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
<a href="#">58868</a>	Invoice	10/29/2019	VEHICLE REPAIR	0.00	614.70	
	<a href="#">01.25.61600.00</a>		REPAIRS VEHICLE		614.70	
01272	Diesel Direct West Inc	11/14/2019	Regular	0.00	3,722.84	20920
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
<a href="#">83336169</a>	Invoice	10/29/2019	ULSD CLEAR	0.00	905.37	
	<a href="#">01.25.62988.00</a>		FUEL		905.37	
<a href="#">83343115</a>	Invoice	10/29/2019	ULSD CLEAR	0.00	249.45	
	<a href="#">01.25.62988.00</a>		FUEL		249.45	
<a href="#">83343339</a>	Invoice	11/04/2019	GASOLINE UNL	0.00	432.02	
	<a href="#">01.25.62988.00</a>		FUEL		432.02	
<a href="#">83343340</a>	Invoice	11/04/2019	ULSD CLEAR	0.00	1,119.34	
	<a href="#">01.25.62988.00</a>		FUEL		1,119.34	
<a href="#">83352065</a>	Invoice	11/11/2019	GASOLINE UNL	0.00	357.47	
	<a href="#">01.25.62988.00</a>		FUEL		357.47	
<a href="#">83352066</a>	Invoice	11/11/2019	ULSD CLEAR	0.00	659.19	
	<a href="#">01.25.62988.00</a>		FUEL		659.19	
01017	Fairfax Lumber	11/14/2019	Regular	0.00	656.38	20921
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
<a href="#">187219</a>	Invoice	06/06/2019	GENERAL SUPPLIES	0.00	232.89	
	<a href="#">01.05.62200.00</a>		GENERAL DEPARTMENT S		232.89	
<a href="#">187546</a>	Invoice	06/12/2019	GENERAL SUPPLIES	0.00	272.50	
	<a href="#">01.05.62200.00</a>		GENERAL DEPARTMENT S		272.50	
<a href="#">187547</a>	Invoice	06/12/2019	GENERAL SUPPLIES	0.00	13.08	
	<a href="#">01.05.62200.00</a>		GENERAL DEPARTMENT S		13.08	
<a href="#">190739</a>	Invoice	08/01/2019	GENERAL SUPPLIES	0.00	90.52	
	<a href="#">01.05.62200.00</a>		GENERAL DEPARTMENT S		90.52	
<a href="#">194619</a>	Invoice	10/04/2019	GENERAL SUPPLIES	0.00	17.61	

## Check Report

Date Range: 11/01/2019 - 11/30/2019

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
	<a href="#">01.05.62200.00</a>	GENERAL DEPARTMENT S	GENERAL SUPPLIES		17.61	
<a href="#">196574</a>	Invoice	11/06/2019	BUILDING MAINTENANCE	0.00	8.43	
	<a href="#">01.14.61500.20</a>	BUILDING MAINTENANCE	BUILDING MAINTENACE		8.43	
<a href="#">270646</a>	Invoice	10/29/2019	GENERAL SUPPLIES	0.00	12.39	
	<a href="#">01.05.62200.00</a>	GENERAL DEPARTMENT S	GENERAL SUPPLIES		12.39	
<a href="#">507575</a>	Invoice	06/30/2019	GENERAL SUPPLIES	0.00	8.96	
	<a href="#">01.05.62200.00</a>	GENERAL DEPARTMENT S	GENERAL SUPPLIES		8.96	
01286	IEDA, Inc.	11/14/2019	Regular	0.00	1,408.33	20922
<b>Payable #</b>	<b>Payable Type</b>	<b>Post Date</b>	<b>Payable Description</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
	<b>Account Number</b>	<b>Account Name</b>	<b>Item Description</b>	<b>Distribution Amount</b>		
<a href="#">22787</a>	Invoice	11/01/2019	LABRO RELATIONS CONSULTING FOR 11/0	0.00	1,408.33	
	<a href="#">01.05.61105.00</a>	OTHER CONTRACT SERVI	LABRO RELATIONS CONSULTING		1,408.33	
01090	Lynx Technologies Inc	11/14/2019	Regular	0.00	1,043.88	20923
<b>Payable #</b>	<b>Payable Type</b>	<b>Post Date</b>	<b>Payable Description</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
	<b>Account Number</b>	<b>Account Name</b>	<b>Item Description</b>	<b>Distribution Amount</b>		
<a href="#">8873</a>	Invoice	10/21/2019	GIS MAPPING PROJECT	0.00	1,043.88	
	<a href="#">01.10.63131.00</a>	EQUIPMENT	GIS MAPPING PROJECT		1,043.88	
01193	Marin Automotive	11/14/2019	Regular	0.00	54.75	20924
<b>Payable #</b>	<b>Payable Type</b>	<b>Post Date</b>	<b>Payable Description</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
	<b>Account Number</b>	<b>Account Name</b>	<b>Item Description</b>	<b>Distribution Amount</b>		
<a href="#">21802</a>	Invoice	10/22/2019	VEHICLE REPAIR	0.00	54.75	
	<a href="#">01.25.61600.00</a>	REPAIRS VEHICLE	VEHICLE REPAIR		54.75	
01044	Maze & Associates	11/14/2019	Regular	0.00	7,600.00	20925
<b>Payable #</b>	<b>Payable Type</b>	<b>Post Date</b>	<b>Payable Description</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
	<b>Account Number</b>	<b>Account Name</b>	<b>Item Description</b>	<b>Distribution Amount</b>		
<a href="#">33362</a>	Invoice	09/16/2019	BASIC FINANCIAL STATEMENT AND MEM	0.00	7,600.00	
	<a href="#">01.05.61103.00</a>	AUDIT & BOOKEEPING SE	BASIC FINANCIAL STATEMENT A		7,600.00	
01234	Napa Auto Parts	11/14/2019	Regular	0.00	103.83	20926
<b>Payable #</b>	<b>Payable Type</b>	<b>Post Date</b>	<b>Payable Description</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
	<b>Account Number</b>	<b>Account Name</b>	<b>Item Description</b>	<b>Distribution Amount</b>		
<a href="#">474993</a>	Invoice	11/08/2019	VEHICLE REPAIR	0.00	103.83	
	<a href="#">01.25.61600.00</a>	REPAIRS VEHICLE	VEHICLE REPAIR		103.83	
01308	Office Team	11/14/2019	Regular	0.00	300.00	20927
<b>Payable #</b>	<b>Payable Type</b>	<b>Post Date</b>	<b>Payable Description</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
	<b>Account Number</b>	<b>Account Name</b>	<b>Item Description</b>	<b>Distribution Amount</b>		
<a href="#">54616297</a>	Invoice	10/31/2019	WK END 10/25/19 CARLONE, DONNA	0.00	60.00	
	<a href="#">01.00.60010.00</a>	TEMPORARY HIRE	CARLONE, DONNA		60.00	
<a href="#">54666528</a>	Invoice	11/07/2019	WK END 11/01/19 - CARLONE, DONNA	0.00	240.00	
	<a href="#">01.00.60010.00</a>	TEMPORARY HIRE	WK END 11/01/19 - CALONE, D		240.00	
01309	Old Town Glass Inc	11/14/2019	Regular	0.00	3,940.43	20928
<b>Payable #</b>	<b>Payable Type</b>	<b>Post Date</b>	<b>Payable Description</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
	<b>Account Number</b>	<b>Account Name</b>	<b>Item Description</b>	<b>Distribution Amount</b>		
<a href="#">186966</a>	Invoice	10/31/2019	MILGARD WINDOWS AND DOORS PROJEC	0.00	3,940.43	
	<a href="#">01.14.61500.00</a>	BUILDING MAINTENANCE	milgard windows and door proj		3,940.43	
01020	PG&E	11/14/2019	Regular	0.00	3,652.01	20929
<b>Payable #</b>	<b>Payable Type</b>	<b>Post Date</b>	<b>Payable Description</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
	<b>Account Number</b>	<b>Account Name</b>	<b>Item Description</b>	<b>Distribution Amount</b>		
<a href="#">102419 - 590802</a>	Invoice	10/24/2019	STATEMENT DATE 10.24.19 - 5908022875-	0.00	3,652.01	
	<a href="#">01.14.61702.00</a>	GAS AND ELECTRIC	STATEMENT DATE 10.24.19 - 59		3,652.01	
01146	Ross Valley Sanitary District	11/14/2019	Regular	0.00	3,219.35	20930

## Check Report

Date Range: 11/01/2019 - 11/30/2019

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
<a href="#">IN100275</a>	Invoice	10/30/2019	150 Butterfield-777 San Anselmo- 800 Sa	0.00	3,219.35	
	<a href="#">01.14.61704.00</a>	SEWER	150 Butterfield-777 San Anselm		3,219.35	
01122	Sid Jamotte	11/14/2019	Regular	0.00	76.15	20931
<b>Payable #</b>	<b>Payable Type</b>	<b>Post Date</b>	<b>Payable Description</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
	<b>Account Number</b>	<b>Account Name</b>	<b>Item Description</b>	<b>Distribution Amount</b>		
<a href="#">INV0002249</a>	Invoice	10/24/2019	DINNER REIMBURSEMENT	0.00	76.15	
	<a href="#">01.05.62200.00</a>	GENERAL DEPARTMENT S	DINNER REIMBURSEMENT		76.15	
01266	Southern Marin Fire District	11/14/2019	Regular	0.00	2,464.64	20932
<b>Payable #</b>	<b>Payable Type</b>	<b>Post Date</b>	<b>Payable Description</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
	<b>Account Number</b>	<b>Account Name</b>	<b>Item Description</b>	<b>Distribution Amount</b>		
<a href="#">20190024</a>	Invoice	10/16/2019	TABLE COMMAND PR 2	0.00	2,464.64	
	<a href="#">01.05.61121.00</a>	COMPUTER SOFTWARE/S	TABLE COMMAND PR 2		2,464.64	
01188	Staples Credit Plan	11/14/2019	Regular	0.00	497.08	20933
<b>Payable #</b>	<b>Payable Type</b>	<b>Post Date</b>	<b>Payable Description</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
	<b>Account Number</b>	<b>Account Name</b>	<b>Item Description</b>	<b>Distribution Amount</b>		
<a href="#">INV102419</a>	Invoice	10/24/2019	CLOSING DATE 10.24.19 ACCT 6035 5178	0.00	497.08	
	<a href="#">01.05.62000.00</a>	OFFICE SUPPLIES	CLOSING DATE 10.24.19 ACCT 6		497.08	
01255	TIAA Commercial Bank Inc.	11/14/2019	Regular	0.00	204.45	20934
<b>Payable #</b>	<b>Payable Type</b>	<b>Post Date</b>	<b>Payable Description</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
	<b>Account Number</b>	<b>Account Name</b>	<b>Item Description</b>	<b>Distribution Amount</b>		
<a href="#">6677681</a>	Invoice	11/07/2019	FINANCIAL SERVICES	0.00	204.45	
	<a href="#">01.05.61105.00</a>	OTHER CONTRACT SERVI	FINANCIAL SERVICES		204.45	
01147	Town of Ross	11/14/2019	Regular	0.00	5,672.00	20935
<b>Payable #</b>	<b>Payable Type</b>	<b>Post Date</b>	<b>Payable Description</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
	<b>Account Number</b>	<b>Account Name</b>	<b>Item Description</b>	<b>Distribution Amount</b>		
<a href="#">QTR 1 FYE20</a>	Invoice	10/01/2019	JULY-SEPT 2019 WATER AND PG&E RVFD	0.00	5,672.00	
	<a href="#">01.14.61702.00</a>	GAS AND ELECTRIC	JULY-SEPT 2019 PG&E RVFD		5,056.00	
	<a href="#">01.14.61703.00</a>	WATER	JULY-SEPT 2019 WATER RVFD		616.00	
01155	Tyler Business Forms	11/14/2019	Regular	0.00	136.63	20936
<b>Payable #</b>	<b>Payable Type</b>	<b>Post Date</b>	<b>Payable Description</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
	<b>Account Number</b>	<b>Account Name</b>	<b>Item Description</b>	<b>Distribution Amount</b>		
<a href="#">37613</a>	Invoice	10/29/2019	2019 W2 AND 1099 MISC FORMS	0.00	136.63	
	<a href="#">01.05.62000.00</a>	OFFICE SUPPLIES	2019 W2 AND 1099 MISC FORM		136.63	
01098	Verizon Wireless	11/14/2019	Regular	0.00	692.75	20937
<b>Payable #</b>	<b>Payable Type</b>	<b>Post Date</b>	<b>Payable Description</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
	<b>Account Number</b>	<b>Account Name</b>	<b>Item Description</b>	<b>Distribution Amount</b>		
<a href="#">9840806373</a>	Invoice	10/23/2019	SEPT 24 TO OCT 23, 2019	0.00	692.75	
	<a href="#">01.14.61705.00</a>	TELEPHONE	SEPT 24 TO OCT 23, 2019		692.75	
01054	BoundTree Medical	11/26/2019	Regular	0.00	3,064.02	20938
<b>Payable #</b>	<b>Payable Type</b>	<b>Post Date</b>	<b>Payable Description</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
	<b>Account Number</b>	<b>Account Name</b>	<b>Item Description</b>	<b>Distribution Amount</b>		
<a href="#">83405198</a>	Invoice	11/05/2019	MEDICAL SUPPLIES	0.00	591.69	
	<a href="#">01.10.62205.00</a>	EMERGENCY MEDICAL SU	MEDICAL SUPPLIES		591.69	
<a href="#">83412598</a>	Invoice	11/12/2019	MEDICAL SUPPLIES	0.00	57.34	
	<a href="#">01.10.62205.00</a>	EMERGENCY MEDICAL SU	MEDICAL SUPPLIES		57.34	
<a href="#">83414101</a>	Invoice	11/13/2019	MEDICAL SUPPLIES	0.00	2,414.99	
	<a href="#">01.10.62205.00</a>	EMERGENCY MEDICAL SU	MEDICAL SUPPLIES		2,414.99	
01015	Curtis Tools	11/26/2019	Regular	0.00	663.38	20939

## Check Report

Date Range: 11/01/2019 - 11/30/2019

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
<a href="#">INV332233</a>	Invoice	10/31/2019	PROTECTED GEAR - RED 880 HELMET	0.00	663.38	
	<a href="#">01.10.62213.00</a>		PROTECTIVE CLOTHING		663.38	
01272	Diesel Direct West Inc	11/26/2019	Regular	0.00	1,561.17	20940
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
<a href="#">83360858</a>	Invoice	11/18/2019	ULSD CLEAR	0.00	635.45	
	<a href="#">01.25.62988.00</a>		FUEL		635.45	
<a href="#">83369938</a>	Invoice	11/25/2019	GASOLINE UNL	0.00	233.30	
	<a href="#">01.25.62988.00</a>		FUEL		233.30	
<a href="#">83369939</a>	Invoice	11/25/2019	ULSD CLEAR	0.00	692.42	
	<a href="#">01.25.62988.00</a>		FUEL		692.42	
01017	Fairfax Lumber	11/26/2019	Regular	0.00	20.48	20941
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
<a href="#">197240</a>	Invoice	11/17/2019	SUPPLIES	0.00	4.40	
	<a href="#">01.14.61500.19</a>		BUILDING MAINTENANCE		4.40	
<a href="#">197246</a>	Invoice	11/17/2019	SUPPLIES	0.00	16.08	
	<a href="#">01.14.61500.20</a>		BUILDING MAINTENANCE		16.08	
01050	Golden State Emergency Veh Svc	11/26/2019	Regular	0.00	31,790.81	20942
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
<a href="#">WI001880</a>	Invoice	11/08/2019	VEHICLE REPAIR	0.00	31,790.81	
	<a href="#">01.25.61600.00</a>		REPAIRS VEHICLE		31,790.81	
01066	Kaiser Foundation Health Plan Inc	11/26/2019	Regular	0.00	115.00	20943
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
<a href="#">11.09.19 FRISCIA</a>	Invoice	11/09/2019	DMV/DOT PHYSICAL EXAM	0.00	115.00	
	<a href="#">01.05.61127.00</a>		HEALTH AND WELLNESS		115.00	
01035	Marin County Sheriff's Office	11/26/2019	Regular	0.00	45,851.19	20944
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
<a href="#">11229</a>	Invoice	10/31/2019	OCT-DEC 2019 (Q2 FY 19-20)	0.00	45,851.19	
	<a href="#">01.10.61100.00</a>		DISPATCH		2,900.36	
	<a href="#">01.10.61100.00</a>		DISPATCH		1,079.05	
	<a href="#">01.10.61100.00</a>		DISPATCH		39,712.83	
	<a href="#">01.10.61100.00</a>		DISPATCH		2,158.95	
01037	Marin Municipal Water District	11/26/2019	Regular	0.00	1,387.50	20945
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
<a href="#">19820 11/12/19</a>	Invoice	11/12/2019	800-804 SAN ANSELMO AVE	0.00	81.29	
	<a href="#">01.14.61703.00</a>		WATER		81.29	
<a href="#">3759 11/12/19</a>	Invoice	11/12/2019	777 SAN ANSELMO AV	0.00	615.94	
	<a href="#">01.14.61703.00</a>		WATER		615.94	
<a href="#">4240 11/7/19</a>	Invoice	11/07/2019	14-18 PARK RD	0.00	122.19	
	<a href="#">01.14.61703.00</a>		WATER		122.19	
<a href="#">8069 11/12/19</a>	Invoice	11/12/2019	150 BUTTERFIELD	0.00	296.37	
	<a href="#">01.14.61703.00</a>		WATER		296.37	
<a href="#">8815F 11/07/19</a>	Invoice	11/07/2019	14-18 PARK	0.00	90.57	
	<a href="#">01.14.61703.00</a>		WATER		90.57	
<a href="#">8816F 11/12/19</a>	Invoice	11/12/2019	150 BUTTERFIELD	0.00	90.57	

## Check Report

Date Range: 11/01/2019 - 11/30/2019

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
	<a href="#">01.14.61703.00</a>	WATER	150 BUTTERFIELD		90.57	
<a href="#">8817F 11/12/19</a>	Invoice	11/12/2019	777 SAN ANSELMO AVE	0.00	90.57	
	<a href="#">01.14.61703.00</a>	WATER	777 SAN ANSELMO AVE		90.57	
01223	McPhail Fuel Company	11/26/2019	Regular	0.00	884.95	20946
<b>Payable #</b>	<b>Payable Type</b>	<b>Post Date</b>	<b>Payable Description</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
	<b>Account Number</b>	<b>Account Name</b>	<b>Item Description</b>	<b>Distribution Amount</b>		
<a href="#">505940</a>	Invoice	10/28/2019	TOTAL SALEX TAX	0.00	442.48	
	<a href="#">01.14.61500.20</a>		BUILDING MAINTENANCE		344.90	
	<a href="#">01.14.61500.21</a>		BUILDING MAINTENANCE		97.58	
<a href="#">505941</a>	Invoice	10/28/2019	PROP:59.7@3.0200	0.00	442.47	
	<a href="#">01.14.61500.20</a>		BUILDING MAINTENANCE		344.90	
	<a href="#">01.14.61500.21</a>		BUILDING MAINTENANCE		97.58	
	<a href="#">01.14.61500.21</a>		BUILDING MAINTENANCE		-0.01	
01308	Office Team	11/26/2019	Regular	0.00	960.00	20947
<b>Payable #</b>	<b>Payable Type</b>	<b>Post Date</b>	<b>Payable Description</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
	<b>Account Number</b>	<b>Account Name</b>	<b>Item Description</b>	<b>Distribution Amount</b>		
<a href="#">54714831</a>	Invoice	11/14/2019	CARLONE WK END DT 11/08/19	0.00	960.00	
	<a href="#">01.00.60010.00</a>		TEMPORARY HIRE		960.00	
01142	Otis Guy Teaching Svcs	11/26/2019	Regular	0.00	5,525.00	20948
<b>Payable #</b>	<b>Payable Type</b>	<b>Post Date</b>	<b>Payable Description</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
	<b>Account Number</b>	<b>Account Name</b>	<b>Item Description</b>	<b>Distribution Amount</b>		
<a href="#">045-111619</a>	Invoice	11/16/2019	JULY , SEPTEMBER , OCTOBER	0.00	5,525.00	
	<a href="#">01.10.61000.00</a>		TRAINING AND EDUCATIO		5,525.00	
01020	PG&E	11/26/2019	Regular	0.00	166.98	20949
<b>Payable #</b>	<b>Payable Type</b>	<b>Post Date</b>	<b>Payable Description</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
	<b>Account Number</b>	<b>Account Name</b>	<b>Item Description</b>	<b>Distribution Amount</b>		
<a href="#">11132019 - 0205</a>	Invoice	11/13/2019	STATEMENT DATE 11/13/19	0.00	166.98	
	<a href="#">01.14.61702.00</a>		GAS AND ELECTRIC		166.98	
01056	R & S Erection	11/26/2019	Regular	0.00	995.00	20950
<b>Payable #</b>	<b>Payable Type</b>	<b>Post Date</b>	<b>Payable Description</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
	<b>Account Number</b>	<b>Account Name</b>	<b>Item Description</b>	<b>Distribution Amount</b>		
<a href="#">80952</a>	Invoice	06/19/2019	REPAIR OF TWO DOORS	0.00	555.00	
	<a href="#">01.14.61500.21</a>		BUILDING MAINTENANCE		555.00	
<a href="#">81465</a>	Invoice	10/21/2019	NEW DOOR INSTALLED IN AUGUST	0.00	440.00	
	<a href="#">01.14.61500.21</a>		BUILDING MAINTENANCE		440.00	
01097	MidAmerica	11/15/2019	Bank Draft	0.00	25,725.98	DFT0001576
<b>Payable #</b>	<b>Payable Type</b>	<b>Post Date</b>	<b>Payable Description</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
	<b>Account Number</b>	<b>Account Name</b>	<b>Item Description</b>	<b>Distribution Amount</b>		
<a href="#">INV0002312</a>	Invoice	11/15/2019	MidAmerica retiree health reimb 12.01.2	0.00	25,725.98	
	<a href="#">01.00.60231.00</a>		RETIREE'S HEALTH INSUR		25,725.98	
01097	MidAmerica	11/25/2019	Bank Draft	0.00	1,000.00	DFT0001577



## Check Report

Date Range: 11/01/2019 - 11/30/2019

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
<a href="#">INV0002313</a>	Invoice	11/25/2019	Additional MidAmerica retiree health rei	0.00	1,000.00	
	<a href="#">01.00.60231.00</a>	RETIREES' HEALTH INSUR	Additional MidAmerica retiree h		1,000.00	

## Bank Code AP Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	73	40	0.00	569,724.89
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	2	2	0.00	26,725.98
EFT's	0	0	0.00	0.00
	<b>75</b>	<b>42</b>	<b>0.00</b>	<b>596,450.87</b>

## All Bank Codes Check Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	73	40	0.00	569,724.89
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	2	2	0.00	26,725.98
EFT's	0	0	0.00	0.00
	<b>75</b>	<b>42</b>	<b>0.00</b>	<b>596,450.87</b>

## Fund Summary

Fund	Name	Period	Amount
99	POOLED CASH	11/2019	596,450.87
			<b>596,450.87</b>



Ross Valley Fire, CA

# Check Report

By Check Number

Date Range: 12/01/2019 - 12/31/2019

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Bank Code: AP-Accounts Payable						
01138	Mark M. Weston	12/04/2019	Regular	0.00	5,826.42	20951
<b>Payable #</b>	<b>Payable Type</b>	<b>Post Date</b>	<b>Payable Description</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<a href="#">NOV 2019 ADV DI</a>	<b>Account Number</b>	<b>Account Name</b>	<b>Item Description</b>	<b>Distribution Amount</b>		
	Invoice	12/04/2019	NOVEMBER 2019 ADVANCE DISABILITY	0.00	5,826.42	
	<a href="#">01.00.12003.00</a>		DISABILITY ADVANCE PAY		5,826.42	
01138	Mark M. Weston	12/04/2019	Regular	0.00	-5,826.42	20951
01026	AT&T Calnet	12/05/2019	Regular	0.00	1,099.77	20952
<b>Payable #</b>	<b>Payable Type</b>	<b>Post Date</b>	<b>Payable Description</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<a href="#">000013946697</a>	<b>Account Number</b>	<b>Account Name</b>	<b>Item Description</b>	<b>Distribution Amount</b>		
	Invoice	11/25/2019	BAN 9391026581	0.00	549.87	
	<a href="#">01.14.61705.00</a>		TELEPHONE		549.87	
<a href="#">000013946698</a>	Invoice	11/25/2019	BAN 9391026582	0.00	549.90	
	<a href="#">01.14.61705.00</a>		TELEPHONE		549.90	
01026	AT&T Calnet	12/05/2019	Regular	0.00	549.87	20953
<b>Payable #</b>	<b>Payable Type</b>	<b>Post Date</b>	<b>Payable Description</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<a href="#">000013946700</a>	<b>Account Number</b>	<b>Account Name</b>	<b>Item Description</b>	<b>Distribution Amount</b>		
	Invoice	11/25/2019	BAN 9391026584	0.00	549.87	
	<a href="#">01.14.61705.00</a>		TELEPHONE		549.87	
01054	BoundTree Medical	12/05/2019	Regular	0.00	558.44	20954
<b>Payable #</b>	<b>Payable Type</b>	<b>Post Date</b>	<b>Payable Description</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<a href="#">83300490</a>	<b>Account Number</b>	<b>Account Name</b>	<b>Item Description</b>	<b>Distribution Amount</b>		
	Invoice	08/05/2019	XTRA BACKBOARD	0.00	128.31	
	<a href="#">01.10.62205.00</a>		EMERGENCY MEDICAL SU		128.31	
<a href="#">83303668</a>	Invoice	08/07/2019	PNEUMOTHORAX SET EMERGENCY COOK	0.00	430.13	
	<a href="#">01.10.62205.00</a>		EMERGENCY MEDICAL SU		430.13	
01272	Diesel Direct West Inc	12/05/2019	Regular	0.00	415.63	20955
<b>Payable #</b>	<b>Payable Type</b>	<b>Post Date</b>	<b>Payable Description</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<a href="#">83379078</a>	<b>Account Number</b>	<b>Account Name</b>	<b>Item Description</b>	<b>Distribution Amount</b>		
	Invoice	12/02/2019	ULSD CLEAR	0.00	415.63	
	<a href="#">01.25.62988.00</a>		FUEL		415.63	
01017	Fairfax Lumber	12/05/2019	Regular	0.00	71.00	20956
<b>Payable #</b>	<b>Payable Type</b>	<b>Post Date</b>	<b>Payable Description</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<a href="#">197924</a>	<b>Account Number</b>	<b>Account Name</b>	<b>Item Description</b>	<b>Distribution Amount</b>		
	Invoice	11/26/2019	BULB FLUOR F13T5	0.00	71.00	
	<a href="#">01.05.62200.00</a>		GENERAL DEPARTMENT S		71.00	
01295	Grier Argall Plumbing Inc	12/05/2019	Regular	0.00	1,541.33	20957
<b>Payable #</b>	<b>Payable Type</b>	<b>Post Date</b>	<b>Payable Description</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<a href="#">12445</a>	<b>Account Number</b>	<b>Account Name</b>	<b>Item Description</b>	<b>Distribution Amount</b>		
	Invoice	11/25/2019	BUILDING MAINT	0.00	1,541.33	
	<a href="#">01.14.61500.19</a>		BUILDING MAINTENANCE		1,541.33	
01286	IEDA, Inc.	12/05/2019	Regular	0.00	1,408.33	20958
<b>Payable #</b>	<b>Payable Type</b>	<b>Post Date</b>	<b>Payable Description</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<a href="#">22820</a>	<b>Account Number</b>	<b>Account Name</b>	<b>Item Description</b>	<b>Distribution Amount</b>		
	Invoice	12/01/2019	LABOR RELATIONS CONSULTING 12/1/19	0.00	1,408.33	
	<a href="#">01.05.61105.00</a>		OTHER CONTRACT SERVI		1,408.33	

## Check Report

Date Range: 12/01/2019 - 12/31/2019

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
01311	Marin County Department of Public Works	12/05/2019	Regular	0.00	-12.00	20959
01311	Marin County Department of Public Works	12/05/2019	Regular	0.00	12.00	20959
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
<a href="#">INV0002284</a>	Account Number	Account Name	Item Description	Distribution Amount		
	Invoice	09/20/2019	LEASE APPROVED - 800 SAN ANSELMON A	0.00	12.00	
	<a href="#">01.14.61500.00</a>		BUILDING MAINTENANCE		12.00	
01036	Marin County Tax Collector	12/05/2019	Regular	0.00	224.96	20960
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
<a href="#">183874</a>	Account Number	Account Name	Item Description	Distribution Amount		
	Invoice	11/15/2019	SEPTEMBER 2019 EXTERNAL CHARGES - R	0.00	224.96	
	<a href="#">01.10.61101.00</a>		RADIO REPAIR		224.96	
01138	Mark M. Weston	12/05/2019	Regular	0.00	2,913.21	20961
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
<a href="#">NOV 2019 1/2 AD</a>	Account Number	Account Name	Item Description	Distribution Amount		
	Invoice	12/05/2019	NOV 2019 ADV DISABILITY - 1/2 MONTH	0.00	2,913.21	
	<a href="#">01.00.12003.00</a>		DISABILITY ADVANCE PAY		2,913.21	
01044	Maze & Associates	12/05/2019	Regular	0.00	2,122.00	20962
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
<a href="#">33863</a>	Account Number	Account Name	Item Description	Distribution Amount		
	Invoice	11/26/2019	SERVICES PERFORMED IN NOVEMBER 20	0.00	2,122.00	
	<a href="#">01.05.61103.00</a>		AUDIT & BOOKEEPING SE		2,122.00	
01020	PG&E	12/05/2019	Regular	0.00	1,368.46	20963
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
<a href="#">11222019 59080</a>	Account Number	Account Name	Item Description	Distribution Amount		
	Invoice	11/22/2019	STATEMENT 11/22/2019	0.00	1,368.46	
	<a href="#">01.14.61702.00</a>		GAS AND ELECTRIC		1,368.46	
01188	Staples Credit Plan	12/05/2019	Regular	0.00	79.81	20964
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
<a href="#">INV11222019</a>	Account Number	Account Name	Item Description	Distribution Amount		
	Invoice	11/22/2019	CLOSING DATE 11/22/19	0.00	79.81	
	<a href="#">01.05.62000.00</a>		OFFICE SUPPLIES		79.81	
01182	The Copy Shop	12/05/2019	Regular	0.00	97.01	20965
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
<a href="#">9434</a>	Account Number	Account Name	Item Description	Distribution Amount		
	Invoice	09/27/2019	BUSINESS CARDS GUTIERREZ	0.00	97.01	
	<a href="#">01.05.62200.00</a>		GENERAL DEPARTMENT S		97.01	
01073	U.S. Bank Corporate Payment System	12/05/2019	Regular	0.00	6,671.90	20966

## Check Report

Date Range: 12/01/2019 - 12/31/2019

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
<a href="#">11.22.19 stateme</a>	Invoice	12/05/2019	11.22.2019 statement 3801	0.00	6,671.90	
	<a href="#">01.05.61121.00</a>		COMPUTER SOFTWARE/S		39.99	
	<a href="#">01.05.61129.00</a>		HIRING EXPENSES		315.92	
	<a href="#">01.05.62003.00</a>		POSTAGE		43.49	
	<a href="#">01.05.62200.00</a>		GENERAL DEPARTMENT S		2,217.02	
	<a href="#">01.10.62203.00</a>		EMERGENCY RESPONSE S		166.65	
	<a href="#">01.10.62204.00</a>		PARAMEDIC RESPONSE S		36.30	
	<a href="#">01.10.62205.00</a>		EMERGENCY MEDICAL SU		102.93	
	<a href="#">01.10.62210.00</a>		BREATHING APPARATUS		285.96	
	<a href="#">01.10.63131.00</a>		EQUIPMENT		808.71	
	<a href="#">01.10.63150.00</a>		COMMUNICATIONS EQUI		141.38	
	<a href="#">01.14.61705.00</a>		TELEPHONE		372.54	
	<a href="#">01.14.63044.00</a>		TECHNOLOGY PURCHASE		1,295.96	
	<a href="#">01.25.61600.00</a>		REPAIRS VEHICLE		585.90	
	<a href="#">01.25.62988.00</a>		FUEL		153.77	
	<a href="#">01.25.62989.00</a>		PARTS VEHICLE		105.38	
01098	Verizon Wireless	12/05/2019	Regular	0.00	732.20	20967
<b>Payable #</b>	<b>Payable Type</b>	<b>Post Date</b>	<b>Payable Description</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
	<b>Account Number</b>	<b>Account Name</b>	<b>Item Description</b>	<b>Distribution Amount</b>		
<a href="#">9872859109</a>	Invoice	12/15/2019	Oct 24 - Nov 23	0.00	732.20	
	<a href="#">01.14.61705.00</a>		TELEPHONE		732.20	
01311	Marin County Department of Public Works	12/06/2019	Regular	0.00	12.00	20968
<b>Payable #</b>	<b>Payable Type</b>	<b>Post Date</b>	<b>Payable Description</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
	<b>Account Number</b>	<b>Account Name</b>	<b>Item Description</b>	<b>Distribution Amount</b>		
<a href="#">INV0002286</a>	Invoice	12/06/2019	800 San Anselmo Ave Lease	0.00	12.00	
	<a href="#">01.14.61500.00</a>		BUILDING MAINTENANCE		12.00	
01270	4LEAF INC.	12/18/2019	Regular	0.00	6,000.00	20969
<b>Payable #</b>	<b>Payable Type</b>	<b>Post Date</b>	<b>Payable Description</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
	<b>Account Number</b>	<b>Account Name</b>	<b>Item Description</b>	<b>Distribution Amount</b>		
<a href="#">J3687N</a>	Invoice	12/13/2019	INVOICE FOR THE PERIOD NOVEMBER 1-3	0.00	6,000.00	
	<a href="#">01.00.60010.00</a>		TEMPORARY HIRE		6,000.00	
01280	American River Benefits Administrators	12/18/2019	Regular	0.00	15.00	20970
<b>Payable #</b>	<b>Payable Type</b>	<b>Post Date</b>	<b>Payable Description</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
	<b>Account Number</b>	<b>Account Name</b>	<b>Item Description</b>	<b>Distribution Amount</b>		
<a href="#">STATEMENT 12.0</a>	Invoice	12/02/2019	COVERAGE FOR JANUARY	0.00	15.00	
	<a href="#">01.00.20273.00</a>		DISABILITY INSURANCE W		15.00	
01026	AT&T Calnet	12/18/2019	Regular	0.00	1,750.61	20971
<b>Payable #</b>	<b>Payable Type</b>	<b>Post Date</b>	<b>Payable Description</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
	<b>Account Number</b>	<b>Account Name</b>	<b>Item Description</b>	<b>Distribution Amount</b>		
<a href="#">000014012481</a>	Invoice	12/10/2019	BAN 9391026573	0.00	61.08	
	<a href="#">01.14.61705.00</a>		TELEPHONE		61.08	
<a href="#">000014012483</a>	Invoice	12/10/2019	BAN 9391026575	0.00	1,555.75	
	<a href="#">01.14.61705.00</a>		TELEPHONE		1,555.75	
<a href="#">000014012484</a>	Invoice	12/10/2019	BAN 9391026577	0.00	73.31	
	<a href="#">01.14.61705.00</a>		TELEPHONE		73.31	
<a href="#">000014012705</a>	Invoice	12/10/2019	BAN 9391031636	0.00	60.47	
	<a href="#">01.14.61705.00</a>		TELEPHONE		60.47	
01054	BoundTree Medical	12/18/2019	Regular	0.00	1,524.79	20972

## Check Report

Date Range: 12/01/2019 - 12/31/2019

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Account Number	Account Name	Item Description	Distribution Amount			
<a href="#">83432964</a>	Invoice	12/03/2019	MEDICAL SUPPLIES	0.00	411.98	
<a href="#">01.10.62204.00</a>	PARAMEDIC RESPONSE S	MEDICAL SUPPLIES	411.98			
<a href="#">83432965</a>	Invoice	12/03/2019	MEDICAL SUPPLIES	0.00	89.06	
<a href="#">01.10.62204.00</a>	PARAMEDIC RESPONSE S	MEDICAL SUPPLIES	89.06			
<a href="#">83434515</a>	Invoice	12/04/2019	MEDICAL SUPPLIES	0.00	779.12	
<a href="#">01.10.62204.00</a>	PARAMEDIC RESPONSE S	MEDICAL SUPPLIES	779.12			
<a href="#">83440354</a>	Invoice	12/10/2019	MEDICAL SUPPLIES	0.00	244.63	
<a href="#">01.10.62204.00</a>	PARAMEDIC RESPONSE S	MEDICAL SUPPLIES	244.63			
01246	Brandon Tire	12/18/2019	Regular	0.00	105.00	20973
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Account Number	Account Name	Item Description	Distribution Amount			
<a href="#">1020813</a>	Invoice	12/03/2019	TIRE REPAIR	0.00	105.00	
<a href="#">01.25.62989.00</a>	PARTS VEHICLE	TIRE REPAIR	105.00			
01016	Diego Truck Repair Inc	12/18/2019	Regular	0.00	701.74	20974
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Account Number	Account Name	Item Description	Distribution Amount			
<a href="#">59097</a>	Invoice	12/02/2019	LABOR AND DIAGNOSTICS	0.00	701.74	
<a href="#">01.25.61600.00</a>	REPAIRS VEHICLE	LABOR AND DIAGNOSTICS	701.74			
01272	Diesel Direct West Inc	12/18/2019	Regular	0.00	827.06	20975
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Account Number	Account Name	Item Description	Distribution Amount			
<a href="#">83387994</a>	Invoice	12/09/2019	GASOLINE UNL	0.00	128.58	
<a href="#">01.25.62988.00</a>	FUEL	GASOLINE UNL	128.58			
<a href="#">83387995</a>	Invoice	12/09/2019	ULSD CLEAR	0.00	698.48	
<a href="#">01.25.62988.00</a>	FUEL	ULSD CLEAR	698.48			
01017	Fairfax Lumber	12/18/2019	Regular	0.00	46.29	20976
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Account Number	Account Name	Item Description	Distribution Amount			
<a href="#">198729</a>	Invoice	12/11/2019	PAR38 80WATT 120 V HOLLOGEN/CLR-4P	0.00	46.29	
<a href="#">01.14.61500.19</a>	BUILDING MAINTENANCE	PAR38 80WATT 120 V HOLLOGE	46.29			
01049	Fishman Supply Company	12/18/2019	Regular	0.00	424.39	20977
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Account Number	Account Name	Item Description	Distribution Amount			
<a href="#">1226745</a>	Invoice	12/11/2019	JANITORIAL SUPPLIES	0.00	424.39	
<a href="#">01.14.62206.00</a>	JANITORIAL MAINTENAN	JANITORIAL SUPPLIES	424.39			
01050	Golden State Emergency Veh Svc	12/18/2019	Regular	0.00	28,360.04	20978
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Account Number	Account Name	Item Description	Distribution Amount			
<a href="#">CI020107</a>	Invoice	12/05/2019	SWITHCH, ROCK BLK DPDT, IGN TEXT DUA	0.00	62.03	
<a href="#">01.25.62989.00</a>	PARTS VEHICLE	SWITHCH, ROCK BLK DPDT, IGN	62.03			
<a href="#">WI001908</a>	Invoice	12/13/2019	TRUCK REPAIR	0.00	28,298.01	
<a href="#">01.25.61600.00</a>	REPAIRS VEHICLE	TRUCK REPAIR	28,298.01			
01295	Grier Argall Plumbing Inc	12/18/2019	Regular	0.00	285.00	20979
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Account Number	Account Name	Item Description	Distribution Amount			
<a href="#">12328</a>	Invoice	10/15/2019	SERVICES 10/11/19	0.00	285.00	
<a href="#">01.14.61500.00</a>	BUILDING MAINTENANCE	SERVICES 10/11/19	285.00			
01267	James Barona	12/18/2019	Regular	0.00	300.00	20980

## Check Report

Date Range: 12/01/2019 - 12/31/2019

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
<a href="#">INV0002316</a>	Invoice	12/17/2019	REIMBURSEMENT	0.00	300.00	
	<a href="#">01.10.61000.00</a>		TRAINING AND EDUCATIO		300.00	
01089	Life-Assist Inc	12/18/2019	Regular	0.00	167.48	20981
<b>Payable #</b>	<b>Payable Type</b>	<b>Post Date</b>	<b>Payable Description</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
	<b>Account Number</b>	<b>Account Name</b>	<b>Item Description</b>	<b>Distribution Amount</b>		
<a href="#">958781</a>	Invoice	11/26/2019	EMERGENCY THORACENTESIS KIT W/14 G	0.00	167.48	
	<a href="#">01.10.62204.00</a>		PARAMEDIC RESPONSE S		167.48	
			EMERGENCY THORACENTESIS KI			
01138	Mark M. Weston	12/18/2019	Regular	0.00	5,826.42	20982
<b>Payable #</b>	<b>Payable Type</b>	<b>Post Date</b>	<b>Payable Description</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
	<b>Account Number</b>	<b>Account Name</b>	<b>Item Description</b>	<b>Distribution Amount</b>		
<a href="#">DEC 2019 ADV DI</a>	Invoice	12/17/2019	DECEMBER 2019 ADVANCED DISABILITY	0.00	5,826.42	
	<a href="#">01.00.12003.00</a>		DISABILITY ADVANCE PAY		5,826.42	
			DECEMBER 2019 ADVANCED DIS			
01103	Michael Anthony Gutierrez	12/18/2019	Regular	0.00	51.19	20983
<b>Payable #</b>	<b>Payable Type</b>	<b>Post Date</b>	<b>Payable Description</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
	<b>Account Number</b>	<b>Account Name</b>	<b>Item Description</b>	<b>Distribution Amount</b>		
<a href="#">INV0002315</a>	Invoice	12/02/2019	REIMBURSEMENT - BAGEL STREET CAFE	0.00	51.19	
	<a href="#">01.05.62200.00</a>		GENERAL DEPARTMENT S		51.19	
			REIMBURSEMENT - BAGEL STREE			
01142	Otis Guy Teaching Svcs	12/18/2019	Regular	0.00	1,200.00	20984
<b>Payable #</b>	<b>Payable Type</b>	<b>Post Date</b>	<b>Payable Description</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
	<b>Account Number</b>	<b>Account Name</b>	<b>Item Description</b>	<b>Distribution Amount</b>		
<a href="#">045 - 12132019</a>	Invoice	12/13/2019	2019 EMS - #3 2 - HOURS CLASSES FOR DE	0.00	1,200.00	
	<a href="#">01.10.61000.00</a>		TRAINING AND EDUCATIO		1,200.00	
			2019 EMS - #3 2 - HOURS CLASS			
01095	Richards Watson Gershon	12/18/2019	Regular	0.00	608.00	20985
<b>Payable #</b>	<b>Payable Type</b>	<b>Post Date</b>	<b>Payable Description</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
	<b>Account Number</b>	<b>Account Name</b>	<b>Item Description</b>	<b>Distribution Amount</b>		
<a href="#">224753</a>	Invoice	12/11/2019	SERVICES RENDERED 11/05/19- 11/07/19	0.00	608.00	
	<a href="#">01.05.61107.00</a>		ATTORNEY/LEGAL FEES		608.00	
			SERVICES RENDERED 11/05/19-			
01255	TIAA Commercial Bank Inc.	12/18/2019	Regular	0.00	204.45	20986
<b>Payable #</b>	<b>Payable Type</b>	<b>Post Date</b>	<b>Payable Description</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
	<b>Account Number</b>	<b>Account Name</b>	<b>Item Description</b>	<b>Distribution Amount</b>		
<a href="#">6761712</a>	Invoice	12/07/2019	CONTRACT NUMBER	0.00	204.45	
	<a href="#">01.05.61105.00</a>		OTHER CONTRACT SERVI		204.45	
			CONTRACT NUMBER			
01147	Town of Ross	12/18/2019	Regular	0.00	5,672.00	20987
<b>Payable #</b>	<b>Payable Type</b>	<b>Post Date</b>	<b>Payable Description</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
	<b>Account Number</b>	<b>Account Name</b>	<b>Item Description</b>	<b>Distribution Amount</b>		
<a href="#">QTR 2 FYE20</a>	Invoice	12/01/2019	RVFD PG&E & WATER	0.00	5,672.00	
	<a href="#">01.14.61702.00</a>		GAS AND ELECTRIC		5,056.00	
	<a href="#">01.14.61703.00</a>		WATER		616.00	
			RVFD WATER			
01151	Zoll	12/18/2019	Regular	0.00	630.00	20988
<b>Payable #</b>	<b>Payable Type</b>	<b>Post Date</b>	<b>Payable Description</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
	<b>Account Number</b>	<b>Account Name</b>	<b>Item Description</b>	<b>Distribution Amount</b>		
<a href="#">INV00053102</a>	Invoice	12/02/2019	FireRMS Enterprise Edition Per Station An	0.00	630.00	
	<a href="#">01.05.61105.00</a>		OTHER CONTRACT SERVI		630.00	
			FireRMS Enterprise Edition Per S			
01312	David Werdegar	12/20/2019	Regular	0.00	190.00	20989
<b>Payable #</b>	<b>Payable Type</b>	<b>Post Date</b>	<b>Payable Description</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
	<b>Account Number</b>	<b>Account Name</b>	<b>Item Description</b>	<b>Distribution Amount</b>		
<a href="#">REFUND PERMIT</a>	Invoice	12/20/2019	78 BAYWOOD ROSS - PERMIT REFUND	0.00	190.00	
	<a href="#">01.00.49510.00</a>		PLAN CHECKING FEES		190.00	
			PERMIT REFUND			

## Check Report

Date Range: 12/01/2019 - 12/31/2019

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
01158	P.E.R.S. Health	12/11/2019	Bank Draft	0.00	4,984.80	DFT0001578
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
<a href="#">INV0002314</a>	Invoice	12/11/2019	Active&RetireeHealth&AdminFeesStmt11	0.00	4,984.80	
	<a href="#">01.00.60200.00</a>		CAFETERIA HEALTH PLAN		-0.02	
	<a href="#">01.00.60231.00</a>		RETIRES' HEALTH INSUR		4,760.00	
	<a href="#">01.05.61112.00</a>		PERS ADMINISTRATIVE FE		224.82	
01158	P.E.R.S. Health	12/11/2019	Bank Draft	0.00	-4,984.80	DFT0001578
01097	MidAmerica	12/20/2019	Bank Draft	0.00	27,276.93	DFT0001601
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
<a href="#">INV0002342</a>	Invoice	12/20/2019	MidAmerica retiree health reimb 01.01.2	0.00	27,276.93	
	<a href="#">01.00.60231.00</a>		RETIRES' HEALTH INSUR		27,276.93	

## Bank Code AP Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	49	39	0.00	80,593.80
Manual Checks	0	0	0.00	0.00
Voided Checks	0	2	0.00	-5,838.42
Bank Drafts	2	3	0.00	27,276.93
EFT's	0	0	0.00	0.00
	<b>51</b>	<b>44</b>	<b>0.00</b>	<b>102,032.31</b>



## All Bank Codes Check Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	49	39	0.00	80,593.80
Manual Checks	0	0	0.00	0.00
Voided Checks	0	2	0.00	-5,838.42
Bank Drafts	2	3	0.00	27,276.93
EFT's	0	0	0.00	0.00
	<b>51</b>	<b>44</b>	<b>0.00</b>	<b>102,032.31</b>

## Fund Summary

Fund	Name	Period	Amount
99	POOLED CASH	12/2019	102,032.31
			<b>102,032.31</b>

# Ross Valley Fire Dept

San Anselmo, CA

This report was generated on 1/6/2020 9:54:51 AM



## Incident Type Count per Station for Date Range

Start Date: 12/01/2019 | End Date: 12/31/2019

INCIDENT TYPE	# INCIDENTS
<b>Station: 18 - STATION 18</b>	
321 - EMS call, excluding vehicle accident with injury	12
363 - Swift water rescue	1
445 - Arcing, shorted electrical equipment	1
550 - Public service assistance, other	3
554 - Assist invalid	2
611 - Dispatched & cancelled en route	1
651 - Smoke scare, odor of smoke	2
731 - Sprinkler activation due to malfunction	1
743 - Smoke detector activation, no fire - unintentional	1
745 - Alarm system activation, no fire - unintentional	1

**# Incidents for 18 - Station 18 : 25**

<b>Station: 19 - STATION 19</b>	
251 - Excessive heat, scorch burns with no ignition	1
321 - EMS call, excluding vehicle accident with injury	41
421 - Chemical hazard (no spill or leak)	1
444 - Power line down	5
445 - Arcing, shorted electrical equipment	1
550 - Public service assistance, other	7
553 - Public service	14
554 - Assist invalid	8
600 - Good intent call, other	3
611 - Dispatched & cancelled en route	6
651 - Smoke scare, odor of smoke	2
652 - Steam, vapor, fog or dust thought to be smoke	1
700 - False alarm or false call, other	1
730 - System malfunction, other	1
733 - Smoke detector activation due to malfunction	1
735 - Alarm system sounded due to malfunction	2
736 - CO detector activation due to malfunction	2

Only REVIEWED incidents included.



INCIDENT TYPE	# INCIDENTS
743 - Smoke detector activation, no fire - unintentional	1
745 - Alarm system activation, no fire - unintentional	3

**# Incidents for 19 - Station 19: 101**

Station: 20 - STATION 20	
321 - EMS call, excluding vehicle accident with injury	20
322 - Motor vehicle accident with injuries	1
444 - Power line down	2
550 - Public service assistance, other	2
551 - Assist police or other governmental agency	1
554 - Assist invalid	1
600 - Good intent call, other	1
611 - Dispatched & cancelled en route	3
733 - Smoke detector activation due to malfunction	1
736 - CO detector activation due to malfunction	1
740 - Unintentional transmission of alarm, other	1

**# Incidents for 20 - Station 20: 34**

Station: 21 - STATION 21	
321 - EMS call, excluding vehicle accident with injury	50
412 - Gas leak (natural gas or LPG)	1
444 - Power line down	2
550 - Public service assistance, other	4
553 - Public service	7
554 - Assist invalid	5
611 - Dispatched & cancelled en route	8
622 - No incident found on arrival at dispatch address	2
651 - Smoke scare, odor of smoke	2
734 - Heat detector activation due to malfunction	1
736 - CO detector activation due to malfunction	1
743 - Smoke detector activation, no fire - unintentional	3
744 - Detector activation, no fire - unintentional	1
745 - Alarm system activation, no fire - unintentional	3

**# Incidents for 21 - Station 21: 90**

Only REVIEWED incidents included.





Ross Valley Fire, CA

# Budget Report Account Summary

For Fiscal: 2019-2020 Period Ending: 12/31/2019

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<b>Fund: 01 - GENERAL FUND</b>							
<b>Revenue</b>							
<b>Department: 00 - UNDESIGNATED</b>							
<a href="#">01.00.47501.00</a>	FAIRFAX	2,046,152.00	2,046,152.00	170,512.75	1,023,076.50	-1,023,075.50	50.00 %
<a href="#">01.00.47502.00</a>	ROSS	2,052,299.00	2,052,299.00	171,025.00	1,026,150.00	-1,026,149.00	50.00 %
<a href="#">01.00.47503.00</a>	SAN ANSELMO	3,559,251.00	3,559,251.00	296,604.17	1,779,625.02	-1,779,625.98	50.00 %
<a href="#">01.00.47504.00</a>	SLEEPY HOLLOW	1,124,067.00	1,124,067.00	93,672.17	562,033.02	-562,033.98	50.00 %
<a href="#">01.00.47507.00</a>	PRIOR AUTHORITY RETIREE HEALTH	176,994.00	176,994.00	14,749.49	88,496.94	-88,497.06	50.00 %
<a href="#">01.00.47508.00</a>	PRIOR AUTHORITY MERA BOND	38,198.00	38,198.00	3,183.17	19,099.02	-19,098.98	50.00 %
<a href="#">01.00.47510.00</a>	PRIOR AUTHORITY RETIREMENT	812,129.00	812,129.00	67,677.42	406,064.52	-406,064.48	50.00 %
<a href="#">01.00.49501.00</a>	COUNTY OF MARIN	211,685.00	211,685.00	0.00	0.00	-211,685.00	0.00 %
<a href="#">01.00.49502.00</a>	OES REIMBURSEMENT OUT OF CO	0.00	0.00	8,561.31	8,561.31	8,561.31	0.00 %
<a href="#">01.00.49504.00</a>	RVPA REIMBURSEMENT MEDIC PR	232,394.00	232,394.00	0.00	0.00	-232,394.00	0.00 %
<a href="#">01.00.49506.00</a>	RVPA RENTAL	30,295.00	30,295.00	0.00	0.00	-30,295.00	0.00 %
<a href="#">01.00.49507.00</a>	LAIF INTEREST	7,000.00	7,000.00	0.00	3,808.70	-3,191.30	54.41 %
<a href="#">01.00.49509.00</a>	RVPA EMS TRAINING/SUPPLY REIM	47,290.00	47,290.00	0.00	0.00	-47,290.00	0.00 %
<a href="#">01.00.49510.00</a>	PLAN CHECKING FEES	245,000.00	245,000.00	13,503.80	125,474.56	-119,525.44	51.21 %
<a href="#">01.00.49511.00</a>	RE-SALE INSPECTION FEES	44,000.00	44,000.00	1,585.00	22,739.70	-21,260.30	51.68 %
<a href="#">01.00.49512.00</a>	MISCELLANEOUS INCOME	2,500.00	2,500.00	349.44	6,596.74	4,096.74	263.87 %
<a href="#">01.00.49513.00</a>	WORKERS COMP REIMBURSEMENT	0.00	0.00	5,526.35	43,730.96	43,730.96	0.00 %
<a href="#">01.00.49517.00</a>	DISASTER COORDINATOR REIMB.	134,500.00	134,500.00	0.00	0.00	-134,500.00	0.00 %
<a href="#">01.00.49523.00</a>	APPARATUS REPLACEMENT	312,000.00	312,000.00	26,000.00	156,000.00	-156,000.00	50.00 %
<a href="#">01.00.49524.00</a>	TECHNOLOGY FEES	21,700.00	21,700.00	1,135.71	11,155.91	-10,544.09	51.41 %
<a href="#">01.00.49526.18</a>	STATION MAINT REVENUE #18	15,000.00	15,000.00	0.00	0.00	-15,000.00	0.00 %
<a href="#">01.00.49526.19</a>	STATION MAINT REVENUE #19	15,000.00	15,000.00	0.00	0.00	-15,000.00	0.00 %
<a href="#">01.00.49526.20</a>	STATION MAINT REVENUE #20	15,000.00	15,000.00	0.00	0.00	-15,000.00	0.00 %
<a href="#">01.00.49526.21</a>	STATION MAINT REVENUE #21	15,000.00	15,000.00	0.00	0.00	-15,000.00	0.00 %
<b>Department: 00 - UNDESIGNATED Total:</b>		<b>11,157,454.00</b>	<b>11,157,454.00</b>	<b>874,085.78</b>	<b>5,282,612.90</b>	<b>-5,874,841.10</b>	<b>47.35 %</b>
<b>Revenue Total:</b>		<b>11,157,454.00</b>	<b>11,157,454.00</b>	<b>874,085.78</b>	<b>5,282,612.90</b>	<b>-5,874,841.10</b>	<b>47.35 %</b>
<b>Expense</b>							
<b>Department: 00 - UNDESIGNATED</b>							
<a href="#">01.00.60000.00</a>	REGULAR SALARIES	4,030,350.00	4,030,350.00	299,429.87	1,846,498.15	2,183,851.85	45.81 %
<a href="#">01.00.60010.00</a>	TEMPORARY HIRE	15,450.00	15,450.00	6,000.00	29,735.00	-14,285.00	192.46 %
<a href="#">01.00.60020.00</a>	MINIMUM STAFFING	700,400.00	700,400.00	84,875.44	447,625.12	252,774.88	63.91 %
<a href="#">01.00.60021.00</a>	HOURLY OVERTIME	85,490.00	85,490.00	1,104.91	31,275.82	54,214.18	36.58 %
<a href="#">01.00.60024.00</a>	SHIFT DIFFERENTIAL OT	20,600.00	20,600.00	2,193.56	14,414.32	6,185.68	69.97 %
<a href="#">01.00.60025.00</a>	OT OES RESPONSE	0.00	0.00	0.00	139,371.61	-139,371.61	0.00 %
<a href="#">01.00.60026.00</a>	OT TRAINING	45,700.00	45,700.00	8,577.25	10,425.49	35,274.51	22.81 %
<a href="#">01.00.60027.00</a>	HOLIDAY	189,460.00	189,460.00	14,378.68	89,002.95	100,457.05	46.98 %
<a href="#">01.00.60028.00</a>	PARAMEDIC TRAINING OVERTIME	22,000.00	22,000.00	789.62	1,443.19	20,556.81	6.56 %
<a href="#">01.00.60029.00</a>	FLSA O/T	109,507.00	109,507.00	6,761.58	39,421.64	70,085.36	36.00 %
<a href="#">01.00.60030.00</a>	S/L BUY BACK	4,000.00	4,000.00	0.00	0.00	4,000.00	0.00 %
<a href="#">01.00.60035.00</a>	RETIRED S/L COMPENSATION	50,000.00	50,000.00	0.00	45,343.04	4,656.96	90.69 %
<a href="#">01.00.60039.00</a>	EXECUTIVE OFFICER	3,600.00	3,600.00	300.00	1,800.00	1,800.00	50.00 %
<a href="#">01.00.60040.00</a>	BOARD MEMBER STIPEND	8,000.00	8,000.00	0.00	4,000.00	4,000.00	50.00 %
<a href="#">01.00.60100.00</a>	RETIREMENT	1,663,029.00	1,663,029.00	64,093.09	1,184,653.12	478,375.88	71.23 %
<a href="#">01.00.60200.00</a>	CAFETERIA HEALTH PLAN	759,014.00	759,014.00	52,794.92	324,461.51	434,552.49	42.75 %
<a href="#">01.00.60210.00</a>	RETIREE HEALTH SAVINGS MATCH	23,557.00	23,557.00	1,621.80	9,730.80	13,826.20	41.31 %
<a href="#">01.00.60215.00</a>	WORKERS' COMPENSATION INSUR	568,510.00	568,510.00	0.00	233,928.00	334,582.00	41.15 %
<a href="#">01.00.60220.00</a>	PAYROLL TAXES	80,170.00	80,170.00	5,779.80	39,717.80	40,452.20	49.54 %
<a href="#">01.00.60221.00</a>	HOUSING ALLOWANCE	45,600.00	45,600.00	3,300.00	19,541.63	26,058.37	42.85 %
<a href="#">01.00.60223.00</a>	UNIFORM REIMBURSEMENT	25,200.00	25,200.00	1,800.00	11,010.00	14,190.00	43.69 %

**Budget Report**

**For Fiscal: 2019-2020 Period Ending: 12/31/2019**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<a href="#">01.00.60225.00</a>	EDUCATION REIMBURSEMENT	108,744.00	108,744.00	8,153.60	50,541.66	58,202.34	46.48 %
<a href="#">01.00.60231.00</a>	RETIREES' HEALTH INSURANCE	750,115.00	750,115.00	32,036.93	210,679.82	539,435.18	28.09 %
<a href="#">01.00.61115.00</a>	LIABILITY INSURANCE	27,759.00	27,759.00	0.00	15,194.00	12,565.00	54.74 %
<a href="#">01.00.62999.00</a>	CONTINGENCY	15,000.00	15,000.00	0.00	0.00	15,000.00	0.00 %
<a href="#">01.00.67099.00</a>	TRANSFERS OUT	312,000.00	312,000.00	0.00	312,000.00	0.00	100.00 %
<b>Department: 00 - UNDESIGNATED Total:</b>		<b>9,663,255.00</b>	<b>9,663,255.00</b>	<b>593,991.05</b>	<b>5,111,814.67</b>	<b>4,551,440.33</b>	<b>52.90 %</b>
<b>Department: 05 - ADMINISTRATION</b>							
<a href="#">01.05.61103.00</a>	AUDIT & BOOKEEPING SERVICES	23,500.00	23,500.00	178.90	14,633.65	8,866.35	62.27 %
<a href="#">01.05.61105.00</a>	OTHER CONTRACT SERVICES	50,800.00	50,800.00	2,242.78	40,878.26	9,921.74	80.47 %
<a href="#">01.05.61106.00</a>	CONTRACT SERVICES - MCFD	309,000.00	309,000.00	0.00	0.00	309,000.00	0.00 %
<a href="#">01.05.61107.00</a>	ATTORNEY/LEGAL FEES	10,300.00	10,300.00	608.00	3,818.00	6,482.00	37.07 %
<a href="#">01.05.61112.00</a>	PERS ADMINISTRATIVE FEE	2,900.00	2,900.00	224.82	1,305.32	1,594.68	45.01 %
<a href="#">01.05.61120.00</a>	CONTRACT SERVICES-SAN ANSELM	82,400.00	82,400.00	0.00	20,600.00	61,800.00	25.00 %
<a href="#">01.05.61121.00</a>	COMPUTER SOFTWARE/SUPPORT	25,750.00	25,750.00	39.99	16,016.49	9,733.51	62.20 %
<a href="#">01.05.61122.00</a>	WEB PAGE DESIGN AND MAINTENA	8,200.00	8,200.00	0.00	1,083.93	7,116.07	13.22 %
<a href="#">01.05.61127.00</a>	HEALTH AND WELLNESS	25,000.00	25,000.00	0.00	315.00	24,685.00	1.26 %
<a href="#">01.05.61129.00</a>	HIRING EXPENSES	12,000.00	12,000.00	315.92	1,979.08	10,020.92	16.49 %
<a href="#">01.05.61300.00</a>	PUBLICATIONS AND DUES	4,000.00	4,000.00	0.00	4,298.22	-298.22	107.46 %
<a href="#">01.05.62000.00</a>	OFFICE SUPPLIES	4,500.00	4,500.00	0.00	1,210.63	3,289.37	26.90 %
<a href="#">01.05.62003.00</a>	POSTAGE	1,000.00	1,000.00	43.49	1,213.14	-213.14	121.31 %
<a href="#">01.05.62200.00</a>	GENERAL DEPARTMENT SUPPLIES	12,000.00	12,000.00	2,268.21	6,805.59	5,194.41	56.71 %
<b>Department: 05 - ADMINISTRATION Total:</b>		<b>571,350.00</b>	<b>571,350.00</b>	<b>5,922.11</b>	<b>114,157.31</b>	<b>457,192.69</b>	<b>19.98 %</b>
<b>Department: 10 - OPERATIONS</b>							
<a href="#">01.10.60060.01</a>	VOLUNTEER SHIFT PAY/DRILLS	17,000.00	17,000.00	360.00	1,920.00	15,080.00	11.29 %
<a href="#">01.10.60064.01</a>	VOLUNTEER LENGTH OF SERVICE	4,100.00	4,100.00	0.00	2,214.00	1,886.00	54.00 %
<a href="#">01.10.60065.02</a>	EXPLORER POST	16,000.00	16,000.00	0.00	12,912.65	3,087.35	80.70 %
<a href="#">01.10.60220.01</a>	PAYROLL TAXES - VOLUNTEER	2,700.00	2,700.00	27.54	146.88	2,553.12	5.44 %
<a href="#">01.10.61000.00</a>	TRAINING AND EDUCATION	40,000.00	40,000.00	1,500.00	12,573.80	27,426.20	31.43 %
<a href="#">01.10.61100.00</a>	DISPATCH	183,404.00	183,404.00	0.00	125,919.18	57,484.82	68.66 %
<a href="#">01.10.61101.00</a>	RADIO REPAIR	5,000.00	5,000.00	0.00	442.99	4,557.01	8.86 %
<a href="#">01.10.61102.00</a>	HAZARDOUS MATERIAL REMOVAL	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
<a href="#">01.10.61108.00</a>	HAZARDOUS MATERIAL CONTRACT	9,200.00	9,200.00	0.00	8,925.00	275.00	97.01 %
<a href="#">01.10.61110.00</a>	MERA OPERATING EXPENSE	42,747.00	42,747.00	0.00	46,728.00	-3,981.00	109.31 %
<a href="#">01.10.61402.00</a>	HYDRANT MAINTENANCE	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00 %
<a href="#">01.10.61410.00</a>	EQUIPMENT MAINTENANCE	10,900.00	10,900.00	0.00	756.12	10,143.88	6.94 %
<a href="#">01.10.62203.00</a>	EMERGENCY RESPONSE SUPPLIES	4,100.00	4,100.00	166.65	279.32	3,820.68	6.81 %
<a href="#">01.10.62204.00</a>	PARAMEDIC RESPONSE SUPPLIES	21,000.00	21,000.00	1,561.09	10,210.94	10,789.06	48.62 %
<a href="#">01.10.62205.00</a>	EMERGENCY MEDICAL SUPPLIES	7,500.00	7,500.00	102.93	6,326.65	1,173.35	84.36 %
<a href="#">01.10.62210.00</a>	BREATHING APPARATUS	5,900.00	5,900.00	285.96	1,295.17	4,604.83	21.95 %
<a href="#">01.10.62211.00</a>	BREATHING APPARATUS-CONTRACT	7,100.00	7,100.00	0.00	1,817.51	5,282.49	25.60 %
<a href="#">01.10.62213.00</a>	PROTECTIVE CLOTHING	15,300.00	15,300.00	0.00	5,284.37	10,015.63	34.54 %
<a href="#">01.10.63131.00</a>	EQUIPMENT	20,000.00	20,000.00	808.71	9,154.65	10,845.35	45.77 %
<a href="#">01.10.63140.00</a>	HYDRANTS	19,000.00	19,000.00	0.00	17,813.25	1,186.75	93.75 %
<a href="#">01.10.63150.00</a>	COMMUNICATIONS EQUIPMENT	21,000.00	21,000.00	141.38	581.72	20,418.28	2.77 %
<a href="#">01.10.63160.00</a>	TURNOUTS	16,000.00	16,000.00	0.00	0.00	16,000.00	0.00 %
<a href="#">01.10.64401.00</a>	MERA BOND PAYMENT PRIOR AUT	38,198.00	38,198.00	0.00	0.00	38,198.00	0.00 %
<b>Department: 10 - OPERATIONS Total:</b>		<b>509,149.00</b>	<b>509,149.00</b>	<b>4,954.26</b>	<b>265,302.20</b>	<b>243,846.80</b>	<b>52.11 %</b>
<b>Department: 14 - FACILITIES</b>							
<a href="#">01.14.61500.00</a>	BUILDING MAINTENANCE AND LAN	16,500.00	16,500.00	12.00	6,296.03	10,203.97	38.16 %
<a href="#">01.14.61500.18</a>	BUILDING MAINTENANCE STATION	15,000.00	15,000.00	0.00	1,111.82	13,888.18	7.41 %
<a href="#">01.14.61500.19</a>	BUILDING MAINTENANCE STATION	15,000.00	15,000.00	46.29	2,135.10	12,864.90	14.23 %
<a href="#">01.14.61500.20</a>	BUILDING MAINTENANCE STATION	15,000.00	15,000.00	0.00	2,258.68	12,741.32	15.06 %
<a href="#">01.14.61500.21</a>	BUILDING MAINTENANCE STATION	15,000.00	15,000.00	0.00	2,855.22	12,144.78	19.03 %
<a href="#">01.14.61702.00</a>	GAS AND ELECTRIC	41,200.00	41,200.00	5,056.00	18,228.17	22,971.83	44.24 %
<a href="#">01.14.61703.00</a>	WATER	7,000.00	7,000.00	616.00	3,784.07	3,215.93	54.06 %
<a href="#">01.14.61704.00</a>	SEWER	2,600.00	2,600.00	0.00	3,219.35	-619.35	123.82 %
<a href="#">01.14.61705.00</a>	TELEPHONE	40,300.00	40,300.00	2,855.35	17,240.77	23,059.23	42.78 %

## Budget Report

For Fiscal: 2019-2020 Period Ending: 12/31/2019

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<a href="#">01.14.62206.00</a>	JANITORIAL MAINTENANCE SUPPLI	10,000.00	10,000.00	424.39	3,544.80	6,455.20	35.45 %
<a href="#">01.14.62501.00</a>	FURNISHINGS	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00 %
<a href="#">01.14.63040.00</a>	APPLIANCES	5,000.00	5,000.00	0.00	21.74	4,978.26	0.43 %
<a href="#">01.14.63041.00</a>	OFFICE EQUIPMENT	10,000.00	10,000.00	0.00	671.01	9,328.99	6.71 %
<a href="#">01.14.63042.00</a>	EXERCISE EQUIPMENT	10,000.00	10,000.00	0.00	6,980.29	3,019.71	69.80 %
<a href="#">01.14.63044.00</a>	TECHNOLOGY PURCHASES	22,400.00	22,400.00	1,295.96	1,793.48	20,606.52	8.01 %
<b>Department: 14 - FACILITIES Total:</b>		<b>230,000.00</b>	<b>230,000.00</b>	<b>10,305.99</b>	<b>70,140.53</b>	<b>159,859.47</b>	<b>30.50 %</b>
<b>Department: 15 - COMMUNITY RISK REDUCTION</b>							
<a href="#">01.15.61131.00</a>	FIRE PREVENTION	4,600.00	4,600.00	0.00	3,022.11	1,577.89	65.70 %
<a href="#">01.15.62220.00</a>	COMMUNITY EDUCATION & PREP.	8,800.00	8,800.00	0.00	2,708.34	6,091.66	30.78 %
<b>Department: 15 - COMMUNITY RISK REDUCTION Total:</b>		<b>13,400.00</b>	<b>13,400.00</b>	<b>0.00</b>	<b>5,730.45</b>	<b>7,669.55</b>	<b>42.76 %</b>
<b>Department: 25 - FLEET</b>							
<a href="#">01.25.61411.00</a>	BURN TRAILER MAINTENANCE	9,300.00	9,300.00	0.00	2,886.82	6,413.18	31.04 %
<a href="#">01.25.61600.00</a>	REPAIRS VEHICLE	105,000.00	105,000.00	29,585.65	101,410.46	3,589.54	96.58 %
<a href="#">01.25.61601.00</a>	VEHICLE LEASE	9,600.00	9,600.00	0.00	0.00	9,600.00	0.00 %
<a href="#">01.25.62988.00</a>	FUEL	37,000.00	37,000.00	1,396.46	21,544.63	15,455.37	58.23 %
<a href="#">01.25.62989.00</a>	PARTS VEHICLE	9,400.00	9,400.00	272.41	9,016.73	383.27	95.92 %
<b>Department: 25 - FLEET Total:</b>		<b>170,300.00</b>	<b>170,300.00</b>	<b>31,254.52</b>	<b>134,858.64</b>	<b>35,441.36</b>	<b>79.19 %</b>
<b>Expense Total:</b>		<b>11,157,454.00</b>	<b>11,157,454.00</b>	<b>646,427.93</b>	<b>5,702,003.80</b>	<b>5,455,450.20</b>	<b>51.10 %</b>
<b>Fund: 01 - GENERAL FUND Surplus (Deficit):</b>		<b>0.00</b>	<b>0.00</b>	<b>227,657.85</b>	<b>-419,390.90</b>	<b>-419,390.90</b>	<b>0.00 %</b>
<b>Fund: 15 - VEHICLE FUND</b>							
<b>Revenue</b>							
<b>Department: 00 - UNDESIGNATED</b>							
<a href="#">15.00.51999.00</a>	TRANSFERS IN	312,000.00	312,000.00	0.00	312,000.00	0.00	100.00 %
<b>Department: 00 - UNDESIGNATED Total:</b>		<b>312,000.00</b>	<b>312,000.00</b>	<b>0.00</b>	<b>312,000.00</b>	<b>0.00</b>	<b>100.00 %</b>
<b>Revenue Total:</b>		<b>312,000.00</b>	<b>312,000.00</b>	<b>0.00</b>	<b>312,000.00</b>	<b>0.00</b>	<b>100.00 %</b>
<b>Expense</b>							
<b>Department: 00 - UNDESIGNATED</b>							
<a href="#">15.00.63154.00</a>	VEHICLE PURCHASE	730,000.00	730,000.00	0.00	504,706.88	225,293.12	69.14 %
<a href="#">15.00.64010.00</a>	LEASE PAYMENT - PRINCIPAL	133,456.00	133,456.00	0.00	0.00	133,456.00	0.00 %
<a href="#">15.00.64110.00</a>	LEASE PAYMENT - INTEREST	21,256.00	21,256.00	0.00	0.00	21,256.00	0.00 %
<b>Department: 00 - UNDESIGNATED Total:</b>		<b>884,712.00</b>	<b>884,712.00</b>	<b>0.00</b>	<b>504,706.88</b>	<b>380,005.12</b>	<b>57.05 %</b>
<b>Expense Total:</b>		<b>884,712.00</b>	<b>884,712.00</b>	<b>0.00</b>	<b>504,706.88</b>	<b>380,005.12</b>	<b>57.05 %</b>
<b>Fund: 15 - VEHICLE FUND Surplus (Deficit):</b>		<b>-572,712.00</b>	<b>-572,712.00</b>	<b>0.00</b>	<b>-192,706.88</b>	<b>380,005.12</b>	<b>33.65 %</b>
<b>Report Surplus (Deficit):</b>		<b>-572,712.00</b>	<b>-572,712.00</b>	<b>227,657.85</b>	<b>-612,097.78</b>	<b>-39,385.78</b>	<b>106.88 %</b>

## Group Summary

Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<b>Fund: 01 - GENERAL FUND</b>						
<b>Revenue</b>						
00 - UNDESIGNATED	11,157,454.00	11,157,454.00	874,085.78	5,282,612.90	-5,874,841.10	47.35 %
<b>Revenue Total:</b>	<b>11,157,454.00</b>	<b>11,157,454.00</b>	<b>874,085.78</b>	<b>5,282,612.90</b>	<b>-5,874,841.10</b>	<b>47.35 %</b>
<b>Expense</b>						
00 - UNDESIGNATED	9,663,255.00	9,663,255.00	593,991.05	5,111,814.67	4,551,440.33	52.90 %
05 - ADMINISTRATION	571,350.00	571,350.00	5,922.11	114,157.31	457,192.69	19.98 %
10 - OPERATIONS	509,149.00	509,149.00	4,954.26	265,302.20	243,846.80	52.11 %
14 - FACILITIES	230,000.00	230,000.00	10,305.99	70,140.53	159,859.47	30.50 %
15 - COMMUNITY RISK REDUCTION	13,400.00	13,400.00	0.00	5,730.45	7,669.55	42.76 %
25 - FLEET	170,300.00	170,300.00	31,254.52	134,858.64	35,441.36	79.19 %
<b>Expense Total:</b>	<b>11,157,454.00</b>	<b>11,157,454.00</b>	<b>646,427.93</b>	<b>5,702,003.80</b>	<b>5,455,450.20</b>	<b>51.10 %</b>
<b>Fund: 01 - GENERAL FUND Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>227,657.85</b>	<b>-419,390.90</b>	<b>-419,390.90</b>	<b>0.00 %</b>
<b>Fund: 15 - VEHICLE FUND</b>						
<b>Revenue</b>						
00 - UNDESIGNATED	312,000.00	312,000.00	0.00	312,000.00	0.00	100.00 %
<b>Revenue Total:</b>	<b>312,000.00</b>	<b>312,000.00</b>	<b>0.00</b>	<b>312,000.00</b>	<b>0.00</b>	<b>100.00 %</b>
<b>Expense</b>						
00 - UNDESIGNATED	884,712.00	884,712.00	0.00	504,706.88	380,005.12	57.05 %
<b>Expense Total:</b>	<b>884,712.00</b>	<b>884,712.00</b>	<b>0.00</b>	<b>504,706.88</b>	<b>380,005.12</b>	<b>57.05 %</b>
<b>Fund: 15 - VEHICLE FUND Surplus (Deficit):</b>	<b>-572,712.00</b>	<b>-572,712.00</b>	<b>0.00</b>	<b>-192,706.88</b>	<b>380,005.12</b>	<b>33.65 %</b>
<b>Report Surplus (Deficit):</b>	<b>-572,712.00</b>	<b>-572,712.00</b>	<b>227,657.85</b>	<b>-612,097.78</b>	<b>-39,385.78</b>	<b>106.88 %</b>

**Fund Summary**

<b>Fund</b>	<b>Original Total Budget</b>	<b>Current Total Budget</b>	<b>Period Activity</b>	<b>Fiscal Activity</b>	<b>Variance Favorable (Unfavorable)</b>
01 - GENERAL FUND	0.00	0.00	227,657.85	-419,390.90	-419,390.90
15 - VEHICLE FUND	-572,712.00	-572,712.00	0.00	-192,706.88	380,005.12
<b>Report Surplus (Deficit):</b>	<b>-572,712.00</b>	<b>-572,712.00</b>	<b>227,657.85</b>	<b>-612,097.78</b>	<b>-39,385.78</b>



Ross Valley Fire Board  
Meeting Minutes  
November 13, 2019

Board present: Shortall, Finn, Reed, Lacques, Kuhl, Brown, Brekhus

Board absent: Greene

Staff present: Toy, Brown, Yeager, Grasser

Open time: no items

Board Requests: No items

Consent Agenda: M/S Brown/Reed. All ayes.

Adopt Resolution 19-10 A Resolution of the Ross Valley Fire Department Board of Directors delegation of authority to make a disability determination for CalPERS. Deputy Director Yeager presented the staff report and explained the details of the resolution and delegation of the Executive Officer. M/S Brekhus/Kuhl. All ayes.

Adopt Resolution 19-11 approving the sixth amended joint powers agreement of the Fire Agencies Insurance Risk Authority and the updated liability risk coverage agreement. Deputy Director Yeager presented the staff report and explained the details of this agreement. M/S Brekhus/Brown. All ayes.

President Lacques and Member Brown last meeting. Members of the board and staff thanked them for their service to the department.

Next meeting January 8, 2020, 5:30pm for badge pinning.

Minutes respectfully submitted,

JoAnne Lewis  
Administrative Assistant

# **ROSS VALLEY FIRE DEPARTMENT STAFF REPORT**

For the Meeting of January 8, 2020

TO: Ross Valley Fire Department Board

FROM: Jason Weber, Fire Chief  
Helen Yu-Scott, Finance Director

SUBJECT: Annual Independent Audit Report for Fiscal Year ending June 30, 2019

---

## **RECOMMENDATION**

That the Fire Board accept the Annual Financial Report for the fiscal year ending June 30, 2019, prepared by Maze & Associates.

## **BACKGROUND**

Maze & Associates, have prepared the annual independent auditor's report and basic financial statements for the fiscal year ending June 30, 2019. Based on their examination of Fire Department records and procedures, they have issued an "unmodified" opinion. Copies of the documents are included in the Fire Board packet. They are also included as part of the agenda packet available for public viewing on the Fire Department's website. Katherine Yuen of Maze & Associates will present the report to the Fire Board on January 8, 2020. Following action by the Fire Board, the document will be available for public viewing in the Fire Department lobby for a period of 30 days and will be posted on the Fire Board's website.

## **BASIC FINANCIAL STATEMENTS**

The basic financial statements include a balance sheet and statement of revenues and expenditures to the Fire Department, and notes on a number of items designated by the auditor. This section also includes government-wide financial statements as required by the Governmental Accounting Standards Board (GASB) Statement #34. This information regarding the Fire Department's financial position includes such items as the valuation of the Fire Department's fixed assets, capitalization and depreciation of those assets, indebtedness related to those assets, and information on the debt service and employee benefit accruals.

Fiscal year 2018-2019 marks the fifth year of implementation of the pension accounting standard issued by the Governmental Accounting Standard Board (GASB) known as GASB 68 and the second year of the implementation of the new Other Postemployment Benefits (OPEB) accounting standard issued by the Governmental Accounting Standard Board (GASB) known as GASB 75. These requirements, which affect all public agencies with defined benefit retirements plan, are designed to enhance the comparability of financial statements by requiring the measurement of pension/OPEB related assets and liabilities at fair value, using a consistent and detailed definition of fair value and accepted valuation techniques. The net impact of reporting under GASB 68 lowers the Department's net position as of June 30, 2019, by \$9,549,148 from a reporting perspective. The net pension liability as of this date was measured to be \$12,520,916. The net impact of reporting under GASB 75 lowers the Department's net position as of June 30, 2019, by \$5,522,382. The net OPEB liability as of this date was measured to be \$6,801,240.

Net position is one indicator of the Department's financial position. As of June 30, 2019, government-wide statements show that the Fire Department's net position is (\$11,883,460), an increase of \$147,618 as compared to last year. The increase is due mainly to the higher revenue from fire prevention fees and reimbursements from Office of Emergency Services and Worker's compensation payments.

At fund level, the ending fund balance as of June 30, 2019, was \$3,618,483, an increase of \$1,538,827 as compared to \$2,079,656 as of June 30, 2018.

The conclusion presented in the independent auditor's report is that the basic financial statements present fairly, in all material respects, the financial position of the Fire Department as of June 30, 2019. This conclusion is known as a "clean audit."

## **CONCLUSION**

The annual audit report outlined above provides the Fire Board with an overview of the fiscal condition of the Fire Department as of June 30, 2019. The recommended actions are to accept the auditor's report.

Respectfully submitted,

Jason Weber, Fire Chief

Helen Yu-Scott, Finance Director

**Audit documents:** Public viewing on website: [www.rossvalleyfire.org](http://www.rossvalleyfire.org)

Available with public viewing agenda packets

Following Board action, available for viewing in the lobby of the department  
Department for 30 days

**ROSS VALLEY FIRE DEPARTMENT**  
**BASIC FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2019**

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**ROSS VALLEY FIRE DEPARTMENT  
BASIC FINANCIAL STATEMENTS  
For the Year Ended June 30, 2019**

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## INDEPENDENT AUDITOR'S REPORT

Board of Directors  
Ross Valley Fire Department  
San Anselmo, California

We have audited the accompanying financial statements of the governmental activities and the General Fund of the Ross Valley Fire Department (Department) as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Department's basic financial statements as listed in the Table of Contents.

### *Management's Responsibility for the Financial Statements*

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

### *Auditor's Responsibility*

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Department's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Department's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

### *Opinions*

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the General Fund of the Department as of June 30, 2019, 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.



### ***Emphasis of Matter***

Management adopted the provisions of the following Governmental Accounting Standards Board Statement, which became effective during the year ended June 30, 2019:

Governmental Accounting Standards Board Statement 88 – *Certain Disclosures Related to Debt including Direct Borrowings and Direct Placements*. See Note 6 to the financial statements for relevant disclosures.

The emphasis of these matters does not constitute a modification of our opinion.

### ***Other Matters***

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

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

*Maze & Associates*

Pleasant Hill, California

November 1, 2019

**ROSS VALLEY FIRE DEPARTMENT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

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This discussion and analysis of the Ross Valley Fire Department (the "Department") fiscal performance provides an overview of the Department's financial activities for the fiscal year ended June 30, 2019. Please review it in conjunction with the transmittal letter and the basic financial statements, which begin on page 13.

**FINANCIAL HIGHLIGHTS**

**From the Statement of Net Position and Statement of Activities – see pages 13-14.**

- At the end of fiscal year ending June 30, 2019, the Department's total net position is (\$11,883,460), an increase of \$147,618 from last year (\$12,031,078). The increase is due mainly to the higher revenue from fire prevention fees and reimbursements from Office of Emergency Services and Worker's compensation payments.
- The statement of net position, appearing as the first statement of the basic financial statements and summarized in Management's Discussion and Analysis, reports the Department's total assets to be \$5,009,117, deferred outflows of resources at \$4,954,583, total liabilities of \$21,143,203, deferred inflows of resources at \$703,957, and net position of (\$11,883,460).
- The Department's total program revenue was \$11,061,454 and total program expenditures were \$10,994,083, resulting in an increase of \$67,371 to the net position.
- The Department's capital assets, totaled \$3,478,408 including \$ 2,283,674 in accumulated depreciation, resulting in net capital assets of \$1,194,734, a decrease of \$133,335 from fiscal year 2018.
- The Department's long-term debt totaled \$20,750,612 as of June 30, 2019, an increase of \$757,973 compared to the prior fiscal year. The increase is primarily due to the Department entered into a loan agreement with Sleep Hollow Fire Protection District in the amount of \$708,535 to finance a portion of the purchase of two fire engines.

**-From the Governmental Fund Financial Statements – see pages 17-20.**

- Total revenue increased from \$10,457,190 in fiscal year 2018 to \$11,141,701 in fiscal year 2019 and expenditures increased from \$9,881,104 to \$10,368,512. The increase in revenue is the result of increase of members contribution towards operating and prior authority's retirement benefits contribution.
- The General Fund balance increased by \$1,538,827 from the prior fiscal year, which included the \$708,535 impact from the loan proceeds.

ROSS VALLEY FIRE DEPARTMENT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

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**OVERVIEW OF FINANCIAL STATEMENTS**

The Department's basic financial statements are comprised of three components: government-wide financial statements, governmental funds financial statements, and notes to the financial statements. Supplementary information in addition to the basic financial statements is also presented.

**Government-wide financial statements found on pages 13-14.**

The Government-wide financial statements are designed to provide readers with a broad overview of the Department's finances in a manner similar to a private-sector business. There are two government-wide financial statements – The Statement of Net Position and the Statement of Activities and Changes in Net Position ("Statement of Activities").

The Statement of Net Position presents information on all of the Department's assets and liabilities, with the difference between the two reported as net assets. Over time, increases and decreases in net assets may serve as a useful indicator of whether the financial position of the Department is improving or deteriorating.

The Statement of Activities presents information showing how the Department's net assets changed during the fiscal year. Accruals of revenue and expenses are taken into account regardless of when cash is received or paid.

Like in a private-sector business capital asset is depreciated, the principal portion of the debt service is net an expenditure, and compensated absences are expensed in the period earned.

**Governmental fund financial statements found on pages 17-20.**

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities. The major differences between fund financial statements and government-wide financial statements are in the way debt proceeds, capital outlay, and compensated absences are recorded. Reconciliations between the two types of financial statements are found on pages 18 and 20.

**Notes to the financial statements on pages 21-42.**

The notes provide additional information that is essential for a full understanding of the data provided in the financial statements.

**Required Supplementary information on pages 45-50.**

In addition to basic financial statements and accompanying notes, this report also presents budgetary comparison schedules.

**ROSS VALLEY FIRE DEPARTMENT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

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**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

Analysis of Net Position

Net position for the Department is summarized below and an analysis follows:

	Governmental Activities		Total Percent Change
	2019	2018	
Cash and investments	\$ 2,305,426	\$ 2,118,458	9%
Capital assets, net	1,194,734	1,328,069	-10%
Other assets	1,508,957	137,728	996%
<b>Total assets</b>	<b>5,009,117</b>	<b>3,584,255</b>	40%
OPEB related	1,293,767	1,108,061	
Pension related	3,660,816	4,252,107	-14%
<b>Total deferred outflows of resources</b>	<b>4,954,583</b>	<b>5,360,168</b>	-8%
Long-term debt, net	20,750,612	19,992,639	4%
Other liabilities	392,591	231,243	70%
<b>Total liabilities</b>	<b>21,143,203</b>	<b>20,223,882</b>	5%
OPEB related	14,909	29,867	
Pension related	689,048	721,752	-5%
<b>Total deferred inflows of resources</b>	<b>703,957</b>	<b>751,619</b>	-6%
Net investment in capital assets	1,194,734	1,328,069	-10%
Unrestricted	(13,078,194)	(13,359,147)	-2%
<b>Net position</b>	<b>\$ (11,883,460)</b>	<b>\$ (12,031,078)</b>	-1%

The Department's net position indicates that liabilities exceed assets by \$11,883,460 as of June 30, 2019. This is due largely to the application of GASB 68 and GASB 75 which requires that net pension and OPEB liabilities be included in the government wide statements.

Total assets are \$1,424,862 more than last year, which is mainly due to the prepaids towards the purchase of two fire engines.

**ROSS VALLEY FIRE DEPARTMENT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

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Long term debt increased by \$757,973. Long-term debt includes compensated absences, note payable, and accrued pension and OPEB obligations.

Net investment in capital assets decreased by \$133,335.

**Analysis of Changes in Net Position**

Changes in net position for the Department are summarized below and an analysis follows:

	<u>Activities</u>		<u>Percent</u>
	<u>2019</u>	<u>2018</u>	<u>Change</u>
<b>Revenues:</b>			
Program revenues:			
Charges for services	\$ 11,061,454	\$ 10,402,457	6%
General revenues:			
Investment earnings	17,554	5,649	211%
Miscellaneous	62,693	49,084	28%
<b>Total revenues</b>	<b>11,141,701</b>	<b>10,457,190</b>	7%
<b>Expenses:</b>			
Fire services	10,994,083	9,780,016	12%
<b>Total expenses</b>	<b>10,994,083</b>	<b>9,780,016</b>	12%
<b>Change</b>	<b>\$ 147,618</b>	<b>\$ 677,174</b>	-78%

Revenues increased by \$684,511 and expenses increased by \$1,214,067 from 2018 levels. The total change in net position as of June 30, 2019 was \$147,618.

**ROSS VALLEY FIRE DEPARTMENT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

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**GOVERNMENTAL FUNDS ANALYSIS**

The following schedule presents a summary of general fund revenues and expenditures for the fiscal years ended June 30, 2019 and 2018.

	<u>2019</u>	<u>2018</u>
<b>Revenues:</b>		
Intergovernmental:		
Town of San Anselmo (Contract)	\$ 3,376,047	\$ 3,246,346
Town of Fairfax (Contract)	1,940,832	1,865,806
Sleepy Hollow (Contract)	1,066,208	1,024,992
County of Marin (Contract)	201,094	159,920
Town of Ross (Contract)	1,949,787	1,859,101
Ross Apprentice Program		
Prior Authority		
Side fund payment	-	50,451
Retiree health	394,757	473,007
MERA Bond	38,288	38,250
Retirement Contribution	646,332	495,709
Other sources	1,108,158	856,937
Fire Prevention Fees	339,951	331,938
Investment earnings	17,554	5,649
Miscellaneous	62,693	49,084
Total revenue	<u>11,141,701</u>	<u>10,457,190</u>
<b>Expenditures:</b>		
Salaries and benefits	8,952,122	8,752,188
Services and supplies	1,327,589	1,001,874
Debt service:		
Principal	-	50,324
Interest	-	64
Capital outlay	88,801	76,654
Total expenditures	<u>10,368,512</u>	<u>9,881,104</u>
<b>Excess of expenditures over revenues</b>	<u>773,189</u>	<u>576,086</u>
<b>Other Financing Sources (Uses)</b>		
Proceeds from sale of capital assets	57,103	-
Proceeds from note payable	708,535	-
Total Other Financing Sources (Uses)	<u>765,638</u>	<u>-</u>
Fund balances, beginning of year	2,079,656	1,503,570
Fund balances, end of year	<u>\$ 3,618,483</u>	<u>\$ 2,079,656</u>

**ROSS VALLEY FIRE DEPARTMENT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

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**COMMENTS ON BUDGET COMPARISONS – see Supplementary information page 50**

Revenue: Total revenue was higher than the budgeted amount by \$121,733, or 1%. Charges for services such as resale inspections and plan checks, exceeded budget estimates by \$29,251. Reimbursements from Office of Emergency Services and for worker's compensation payments accounted for the remainder of the increase. Total revenue increased by \$684,511 when compared with prior year revenue. This is largely contributed to increase of member contribution due to cost of living adjustments and increase retirement benefits cost.

Expenditures: Total expenditures were \$232,975 less than the final budget, or 2%. Salaries and Benefits were lower than budget by \$151,516. This was primarily due to salary savings from vacant Fire Inspector position. Services and Supplies and Capital Outlay line items had a total savings of \$81,459.

**HISTORY AND ECONOMIC FACTORS**

Ross Valley Fire Service was formed in 1982 by merging the Fire Departments of the Towns of Fairfax and San Anselmo through a Joint Powers Agreement. In addition to these two entities, the Sleepy Hollow Fire Protection District contracted with the Town of San Anselmo to provide fire protection services, through June 2010.

An Amended and Restated Joint Powers Agreement (JPA) was entered into, effective July 1, 2010, between the Town of Fairfax, Town of San Anselmo, and Sleepy Hollow Fire Protection District to provide fire protection, emergency medical and related services within their respective jurisdictions. As part of the Amended and Restated JPA, the name of the Department was changed from Ross Valley Fire Service to Ross Valley Fire Department. The Board of Directors was expanded to six members, two voting members appointed by and serving at the pleasure of each of the member agencies

The First Amendment to the Amended and Restated Joint Powers Agreement, effective July 1, 2012, expanded the JPA to include the Town of Ross as a member. The Board of Directors was expanded to eight members, two voting members appointed by and serving at the pleasure of each of the member agencies. Personnel from the Town of Ross Fire Department as of June 30, 2012, with the exception of the Fire Chief, became Department employees as of July 1, 2012. Effective July 1, 2012, the cost sharing percentages were set as follows: Town of San Anselmo 40.53% Town of Fairfax 23.30%, Town of Ross 23.37%, and Sleepy Hollow Fire Protection District 12.80%.

In September 2017, Ross Valley Fire Department began exploring options to fill the vacant Fire Chief position. The options included conducting a traditional Fire Chief recruitment or entering into an agreement with another fire agency to provide a Fire Chief and administrative services. After numbers of public meetings, the Board unanimously voted to develop an agreement with Marin County Fire Department to provide Fire Chief and administrative services. At its July 11, 2018 meeting, the agreement was approved for the period of August 1, 2018 through June 30, 2023.

**ROSS VALLEY FIRE DEPARTMENT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

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The Department is mainly funded directly by each of the member agencies, so it must compete with Police, Public Works, etc. for General Fund dollars. The Department also provides contract services to the County of Marin, for initial response to the unincorporated areas which boarder the jurisdiction and the Ross Valley Paramedic Authority, to provide engine company paramedics. The Department also collects fees for service related to fire inspection services.

Staff prepares the draft budget in concert with the Executive Officer. The draft budget normally goes to the Fire Board for discussion in May and then adoption in June. This time frame ensures that the adopted budget can be then folded into the budget of member agencies.

**REQUEST FOR INFORMATION**

This financial report is designed to provide a general overview of the Department's finances for all those with an interest in its finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Fire Chief, Ross Valley Fire Department, 777 San Anselmo Avenue, San Anselmo, CA 94960.



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<b>ROSS VALLEY FIRE DEPARTMENT</b>
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**STATEMENT OF NET POSITION  
AND STATEMENT OF ACTIVITIES**

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ROSS VALLEY FIRE DEPARTMENT  
STATEMENT OF NET POSITION  
JUNE 30, 2019

	Governmental Activities
<b>ASSETS</b>	
Current Assets:	
Cash and investments (Note 2)	\$2,305,426
Accounts receivable	61,076
Interest receivable	3,926
Disability advance payments	1,783
Prepays	1,442,172
Capital assets, net of accumulated depreciation (Note 3)	1,194,734
<b>Total Assets</b>	<b>5,009,117</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
OPEB related (Note 9)	1,293,767
Pension related (Note 8)	3,660,816
<b>Total Deferred Outflows of Resources</b>	<b>4,954,583</b>
<b>LIABILITIES</b>	
Current Liabilities:	
Accounts payable	104,261
Accrued liabilities	41,639
Unearned revenue	50,000
Compensated absences (Note 5)	55,264
Interest payable	7,971
Note payable (Note 6)	133,456
<b>Total Current Liabilities</b>	<b>392,591</b>
Non-Current Liabilities:	
Compensated absences (Note 5)	853,377
Note Payable (Note 6)	575,079
Net OPEB liability (Note 9)	6,801,240
Net pension liability (Note 8)	12,520,916
<b>Total Non-Current Liabilities</b>	<b>20,750,612</b>
<b>Total Liabilities</b>	<b>21,143,203</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
OPEB related (Note 9)	14,909
Pension related (Note 8)	689,048
<b>Total Deferred Inflows</b>	<b>703,957</b>
<b>NET POSITION (Note 7)</b>	
Net investment in capital assets	1,194,734
Unrestricted	(13,078,194)
<b>Total Net Position</b>	<b>(\$11,883,460)</b>

See accompanying notes to basic financial statements

ROSS VALLEY FIRE DEPARTMENT  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2019

**Expenses:**

Public safety - fire protection:	
Personnel services	\$9,493,490
Services and supplies	1,329,703
Interest on long-term debt	7,971
Depreciation	162,919
	<hr/>
<b>Total Program Expenses</b>	<b>10,994,083</b>
	<hr/>

**Program revenues:**

Charges for services	11,061,454
	<hr/>
<b>Total Program Revenues</b>	<b>11,061,454</b>
	<hr/>

Net program revenue under expenses	67,371
	<hr/>

**General revenues:**

Investment earnings	17,554
Miscellaneous	62,693
	<hr/>
<b>Total General Revenues</b>	<b>80,247</b>
	<hr/>

<b>Change in Net Position</b>	<b>147,618</b>
-------------------------------	----------------

Net Position - beginning of year	(12,031,078)
	<hr/>

Net Position - end of year	<u><u>(\$11,883,460)</u></u>
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See accompanying notes to basic financial statements

<b>ROSS VALLEY FIRE DEPARTMENT</b>
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**FUND FINANCIAL STATEMENTS**

**MAJOR GOVERNMENTAL FUND**

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ROSS VALLEY FIRE DEPARTMENT  
GOVERNMENTAL FUND  
BALANCE SHEET  
JUNE 30, 2019

	<u>General</u>
<b>ASSETS</b>	
Cash and investments (Note 2)	\$2,305,426
Accounts receivable	61,076
Interest receivable	3,926
Disability advance payments	1,783
Prepays	<u>1,442,172</u>
<b>Total Assets</b>	<u><u>\$3,814,383</u></u>
<b>LIABILITIES</b>	
Accounts payable	\$104,261
Accrued liabilities	41,639
Unearned revenue	<u>50,000</u>
<b>Total Liabilities</b>	<u>195,900</u>
<b>FUND BALANCES (Note 7)</b>	
Assigned:	
Compensated absences	136,296
Technologies	51,653
Equipment	2,214,072
Unassigned	<u>1,216,462</u>
<b>Total Fund Balances</b>	<u>3,618,483</u>
<b>Total Liabilities and Fund Balances</b>	<u><u>\$3,814,383</u></u>

See accompanying notes to basic financial statements



ROSS VALLEY FIRE DEPARTMENT  
Reconciliation of the  
GOVERNMENTAL FUND - BALANCE SHEET  
with the  
STATEMENT OF NET POSITION  
JUNE 30, 2019

<b>Total Fund Balances - Total Government Funds</b>	<b>\$3,618,483</b>
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Amounts reported for governmental activities in the Statement  
of Net Position is different because:

**CAPITAL ASSETS**

Capital assets used in governmental activities are not  
financial resources. Therefore, they are not reported  
in the Governmental Funds Balance Sheet

Capital assets	3,478,408
Less: Accumulated depreciation	(2,283,674)

**DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES**

Deferred outflows below are not current assets or financial resources; and  
deferred inflows are not due and payable in the current period and  
therefore are not reported in the Governmental Funds

Deferred outflows	4,954,583
Deferred inflows	(703,957)

**LONG-TERM ASSETS AND LIABILITIES**

Long-term liabilities are not due and payable in the  
current period and therefore were not reported in  
the Governmental funds Balance Sheet. The long-term  
liabilities were adjusted as follows:

Interest payable	(7,971)
Note payable	(708,535)
Compensated absences	(908,641)
Net OPEB liability	(6,801,240)
Net pension liability	(12,520,916)

<b>NET POSITION OF GOVERNMENTAL ACTIVITIES</b>	<b><u>(\$11,883,460)</u></b>
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See accompanying notes to basic financial statements

ROSS VALLEY FIRE DEPARTMENT  
GOVERNMENTAL FUND  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED JUNE 30, 2019

	<u>General</u>
<b>REVENUES:</b>	
Intergovernmental:	
Town of San Anselmo (Contract)	\$3,376,047
Town of Fairfax (Contract)	1,940,832
Sleepy Hollow (Contract)	1,066,208
County of Marin (Contract)	201,094
Town of Ross (Contract)	1,949,787
Prior Authority:	
Retiree health	394,757
MERA Bond	38,288
Retirement Contributions	646,332
Other sources	1,108,158
Fire prevention fees	339,951
Investment earnings	17,554
Miscellaneous	62,693
	<hr/>
<b>Total Revenues</b>	<b>11,141,701</b>
	<hr/>
<b>EXPENDITURES:</b>	
Current:	
Salaries and benefits	8,952,122
Services and supplies	1,327,589
Capital Outlay	88,801
	<hr/>
<b>Total Expenditures</b>	<b>10,368,512</b>
	<hr/>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>773,189</b>
	<hr/>
<b>OTHER FINANCING SOURCES (USES)</b>	
Proceeds from sale of capital assets	57,103
Proceeds from note payable	708,535
	<hr/>
<b>Total Other Financing Sources (Uses)</b>	<b>765,638</b>
	<hr/>
Net change in fund balance	1,538,827
Fund balances - beginning of year	2,079,656
	<hr/>
Fund balances - end of year	<b>\$3,618,483</b>
	<hr/> <hr/>

See accompanying notes to basic financial statements

ROSS VALLEY FIRE DEPARTMENT  
Reconciliation of the  
NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUND  
with the  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2019

<b>Net Change in Fund Balances - Total Governmental Funds</b>	<b>\$1,538,827</b>
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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 Statements of Activities, the cost of those assets is allocated over their estimated useful lives and recorded as depreciation expense

Capital outlay	88,801
Depreciation expense	(162,919)
Gain on disposal	3,432
Proceeds from sale of capital assets	(57,103)

Some expenses reported in the Statement of Activities do not require the use of the current financial resources and therefore are not reported as expenditures in governmental funds

Change in compensated absences	(91,872)
Change in Net OPEB Liability and related deferred inflow and outflow of resources	282,777
Change in Net Pension Liability and related deferred inflow and outflow of resources	(732,273)

Long-term debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position

Proceeds and interest payable from note payable is deducted from fund balance	(716,506)
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<b>Change in Net Position of Governmental Activities</b>	<b>\$147,618</b>
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See accompanying notes to basic financial statements

**ROSS VALLEY FIRE DEPARTMENT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2019**

<b>NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES</b>
--

**A.     *Description of the Ross Valley Fire Department***

The Ross Valley Fire Department (the "Department") was created in 1982. An Amended and Restated Joint Powers Agreement was entered into effective July 1, 2010, between the Town of Fairfax, Town of San Anselmo and the Sleepy Hollow Fire Protection District ("Sleepy Hollow"), to provide fire protection, emergency medical and related services within their respective jurisdictions. On July 1, 2012, the Department entered into a First Amendment to the Amended and Restated Joint Powers Agreement to admit the Town of Ross as a member. The Department is governed by an eight voting member Board of Directors, consisting of, two from the Fairfax Town Council, two from the San Anselmo Town Council, two from Sleepy Hollow Fire Protection District, and two from Ross Town Council. The Department is administered by the Town Manager (Executive Officer) and shall rotate among Fairfax, San Anselmo, and Ross for two year terms, or such other terms as may be determined by the Board.

Effective July 1, 2012, the cost sharing percentages are as follows:

Town of San Anselmo	40.53%
Town of Fairfax	23.30%
Town of Ross	23.37%
Sleepy Hollow Fire Protection District	<u>12.80%</u>
	<u>100.00%</u>

**B.     *Basis of Presentation***

The accounting policies of the Department conform with accounting principles generally accepted in the United States of America and are applicable to governments. The following is a summary of the significant policies.

The accounts of the Department are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise the fund's assets, liabilities, fund equity, revenues and expenses or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. In fiscal year 2019, the Department had one fund.

***Government - Wide Financial Statements***

The Department's Government-Wide Financial Statements include a Statement of Net Position and a Statement of Activities. These statements present summaries of Governmental Activities for the Department accompanied by a total column. These statements are presented on an *economic resources* measurement focus and the accrual basis of accounting. Accordingly, all of the Department's assets and liabilities, including capital assets and long-term liabilities, are included in the accompanying Statement of Net Position. The Statement of Activities presents changes in net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred.

**ROSS VALLEY FIRE DEPARTMENT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2019**

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

The Government-Wide Statement of Activities presents a comparison between expenses, both direct and indirect, and program revenues for each governmental program. Direct expenses are those that are specifically associated with a service, program or department and are therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipients of the goods or services offered by the program and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues not classified as program revenues are presented as general revenues. The comparison of program revenues and expenses identifies the extent to which each program is self-financing or draws from the general revenues of the Department. In fiscal year 2019, the Department operated one government program.

Net position should be reported as restricted when constraints placed on net asset use are either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation. The net position restricted for other purposes result from special revenue funds and the restrictions on their net asset use.

Separate financial statements are provided for governmental funds. Fund financial statements report detailed information about the Department. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Major individual governmental funds are reported as separate columns in the governmental fund financial statements. Non-major funds are aggregated and presented in a single column. The Department had no non-major funds in the fiscal year ended June 30, 2019.

***Governmental Fund Financial Statements***

Governmental Fund Financial Statements include a Balance Sheet and a Statement of Revenues, Expenses and Changes in Fund Balances for all major governmental funds and non-major funds aggregated. Accompanying schedules are presented to reconcile and explain the differences in net position as presented in these statements to the net position presented in the Government-Wide financial statements.

Revenues susceptible to accrual are interest revenue and charges for services. Licenses and permits are not susceptible to accrual because, generally, they are not measurable until received in cash.

Expenses are generally recognized when incurred under the modified accrual basis of accounting. Principal and interest on general long-term debt is recognized when due. All governmental funds are accounted for on a spending or *current financial resources* measurement focus and the modified accrual basis of accounting. Accordingly, only current assets and current liabilities are included on the Balance Sheet. The Statement of Revenues, Expenses and Changes in Fund Balances presents increases (revenues and other financing sources) and decreases (expenses and other financing uses) in net current assets. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenses of the current period. Accordingly, revenues are recorded when received in cash, except that revenues subject to accrual (generally 60 days after year-end) are recognized when due. The primary revenue sources, which have been treated as susceptible to accrual by the Department, are intergovernmental revenues and interest. Expenses are recorded in the accounting period in which the related fund liability is incurred.

**ROSS VALLEY FIRE DEPARTMENT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2019**

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

The Department's General Fund was the only major fund in the fiscal year ended June 30, 2019. The General Fund is the operating fund of the Department. It is used to account for all financial resources except those required to be accounted for in another fund.

**C.     *Budgets and budgetary accounting***

The Department follows these procedures in establishing the budgetary data reflected in the financial statements:

1.     At the June Board meeting, the Chief and Executive Officer submit to the Board of Directors a proposed operating budget for the fiscal year commencing the following July 1. The operating budget includes proposed expenses and the means of financing them.
2.     The budget is legally enacted through the passage of a resolution.
3.     Formal budgetary integration is employed as a management control device during the year for the General Fund.
4.     The budget for the General Fund is adopted on a basis consistent with accounting principles generally accepted in the United States of America.

**D.     *Encumbrances***

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expense of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the General Fund. All appropriations lapse at fiscal year-end.

**E.     *Statement calculations and use of estimates***

Due to rounding, column and row calculations may approximate actual figures. Approximations may result when decimal places are eliminated to present whole numbers.

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the dates of the financial statements and the reported amounts of revenues and expenses during the reporting periods. Actual results could differ from those estimates.

**ROSS VALLEY FIRE DEPARTMENT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2019**

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

***F. 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 Department 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.

***G. Deferred Outflows/Inflows of Resources***

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

<b>NOTE 2 – CASH AND INVESTMENTS</b>
--------------------------------------

***A. Policies***

California Law requires banks and savings and loan institutions to pledge government securities with a market value of 110% of the Department's cash on deposit or first trust deed mortgage notes with a value of 150% of the Conservancy's cash on deposit as collateral for these deposits. Under California Law this collateral is held in a separate investment pool by another institution in the Conservancy's name and places the Conservancy ahead of general creditors of the institution.

Investments are stated at cost, which approximates fair value at June 30, 2019.

**ROSS VALLEY FIRE DEPARTMENT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2019**

<b>NOTE 2 – CASH AND INVESTMENTS (Continued)</b>
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**B.      *Classification***

The Department's cash and investments consist of the following at June 30, 2019:

Local Agency Investment Fund (LAIF)	\$614,399
Cash in checking accounts	<u>1,691,027</u>
<b>Total cash and investments</b>	<u><u>\$2,305,426</u></u>

**C.      *Fair Value Hierarchy***

The Department 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. At June 30, 2019, the Department held \$614,399 in Local Agency Investment Fund (LAIF), which is exempt from categorization.

**D.      *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 is of an investment, the greater the sensitivity of its fair value to changes in market interest rates.

The Department is a 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 Department reports its investment in LAIF at the fair value amount provided by LAIF, which is the same as the value of the pool share. The balance is available for withdrawal on demand, and is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis. 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. At June 30, 2019, these investments matured in an average of 173 days.

All of the Department's investments are held in LAIF and mature in less than twelve months.

**E.      *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. None of the Department's investments are subject to credit ratings.



**ROSS VALLEY FIRE DEPARTMENT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2019**

**NOTE 3 – CAPITAL ASSETS**

The Department's capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated capital assets are valued at their estimated fair market value on the date donated. Capital assets are recorded at cost and depreciated over their estimated useful lives. Depreciation is charged to governmental activities by function.

Depreciation of capital assets is charged as an expense against operations each year and the total amount of depreciation taken over the years, accumulated depreciation, is reported on the Statement of Net Position as a reduction in the book value of capital assets.

Depreciation of capital assets in service is provided using the straight-line method, which means the cost of the asset is divided by its expected useful life in years, and the result is charged to expense each year until the asset is fully depreciated. The Department has assigned the useful lives listed below to capital assets:

Building improvements	5-40 years
Fire Trucks	15-20 years
Furniture and fixtures	5-10 years
Non-emergency vehicles	10 years
Machinery and equipment	3-10 years

A summary of changes in capital assets for the fiscal year ended June 30, 2019 is as follows:

	Balance at June 30, 2018	Additions	Deletions	Balance at June 30, 2019
Capital assets being depreciated:				
Vehicles	\$1,893,607		(\$108,991)	\$1,784,616
Machinery and equipment	1,463,823	\$78,263	(62,910)	1,479,176
Furniture and fixtures	47,961	4,992	(1,111)	51,842
Building Improvements	162,774			162,774
Total capital assets being depreciated	3,568,165	83,255	(173,012)	3,478,408
Less accumulated depreciation for:				
Vehicles	1,259,696	66,651	(56,347)	1,270,000
Machinery and equipment	878,209	87,512	(62,383)	903,338
Furniture and fixtures	33,927	2,835	(611)	36,151
Building Improvements	68,264	5,921		74,185
Total accumulated depreciation	2,240,096	162,919	(119,341)	2,283,674
Net capital assets being depreciated	\$1,328,069	(\$79,664)	(\$53,671)	\$1,194,734

**ROSS VALLEY FIRE DEPARTMENT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2019**

**NOTE 4 – DEFERRED COMPENSATION ARRANGEMENT**

The Department provides a deferred compensation plan (the "Plan") according to Internal Revenue Code Section 457. The Plan is available to all employees and permits the deferral of a portion of the participating employees' salaries. Deferred amounts may not be withdrawn until termination, retirement, death or unforeseeable emergency. Prior to August 20, 1996, the assets of the Plan were owned by the Department and were subject to claims from general creditors. On August 20, 1996, President Clinton signed into law changes affecting Internal Revenue Code Section 457. New plan agreements, which have been amended to comply with the amended provisions, require plans to hold assets in trust for the exclusive benefit of the participants and their beneficiaries. The Department has an obligation to ensure that the Plan's funds are prudently managed and invested. Participating employees may direct Plan investments to several categories of investment mutual funds provided by the Plan's trustee. Since the assets of the Plan are no longer available to general creditors, the respective assets and liabilities of the Plan are not included on the accompanying financial statements.

**NOTE 5 – COMPENSATED ABSENCES**

Employees of the Department accumulate vacation compensation based on years of service. Each employee may accumulate and carry forward a maximum of 1-1/2 years' vacation entitlement. Employees may also accumulate sick pay up to a maximum number of hours as set out in the current memorandum of understanding. At retirement, an employee may elect to convert unused sick pay to cash at one-half of the accumulated value.

Additionally, employees may earn 1-1/2 compensatory hours for each hour of off-duty attendance of qualified educational programs. Employees may accumulate a maximum of 240 hours.

Compensatory absences as shown on the Statement of Net Position include the value of accumulated vacation, the portion of sick pay benefits expected to be paid at retirement and the value of compensatory time accumulated.

The following is a schedule of changes in compensated absences for the fiscal year ended June 30, 2019:

Beginning Balance	\$816,769
Additions	113,720
Payments	<u>(21,848)</u>
Ending Balance	<u>\$908,641</u>
Current Portion	<u>\$55,264</u>

**ROSS VALLEY FIRE DEPARTMENT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2019**

**NOTE 6 – LONG-TERM DEBT**

The following is a schedule of changes in long-term debt for the fiscal year ended June 30, 2019:

	Balance June 30, 2018	Additions	Balance June 30, 2019	Current Portion
Direct Borrowing:				
Note Payable from direct borrowings	_____	\$708,535	\$708,535	\$133,456
Total	=====	\$708,535	\$708,535	\$133,456

**Note Payable:** On February 22, 2019, the Department entered into a loan agreement with Sleepy Hollow Fire Protection District (Lender) in the amount of \$708,535, bearing an interest rate of 3.00%. The funds will be used to finance a portion of the purchase of two fire engines which are also the collateral of this Note. Principal and interest payments are due annually, commencing February 2020, maturing on February 2024.

The outstanding note contains a provision that in an event of default, the Lender may declare the entire unpaid principal balance of this Note, together with all accrued interest thereon, immediately due and payable, or (b) exercise any and all rights and remedies available to it under applicable law, including the right to collect from the District all sums due under this Note. The District will pay all costs and expenses incurred by or on behalf of the Lender in connection with the Lender's exercise of any or all of its rights and remedies under this Note, including attorney's fees.

As of June 30, 2019, the outstanding balance of the loan was \$708,535.

The annual debt service requirements to mature the loan outstanding at June 30, 2019 were as follows:

Year Ending June 30,	Direct Borrowing		
	Principal	Interest	Total
2020	\$133,456	\$21,256	\$154,712
2021	137,460	17,252	154,712
2022	141,583	13,129	154,712
2023	145,831	8,881	154,712
2024	150,205	4,506	154,711
<b>Total</b>	=====	\$65,024	\$773,559

**ROSS VALLEY FIRE DEPARTMENT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2019**

<b>NOTE 7 – NET POSITION AND FUND BALANCES</b>
--

Net Position is on the full accrual basis while Fund Balances are measured on the modified accrual basis

**A. Net Position**

Net Position is the excess of all the Department's assets and deferred outflows over all its liabilities and deferred inflows, regardless of fund. Net Position is divided into three captions. These captions apply only to Net Position, which is determined only at the Government-wide level, and are described below:

*Net Investment in Capital Assets* describes the portion of Net Position which is represented by the current net book value of the Department's capital assets.

*Restricted* describes the portion of Net Position which is restricted as to use by the terms and conditions of agreements with outside parties, governmental regulations, laws, or other restrictions which the Department cannot unilaterally alter. These principally include debt service and acquisition and construction of facilities and equipment.

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

When both restricted and unrestricted resources are available, the Department's policy is to first apply restricted resources and then unrestricted resources as necessary.

**B. Fund Balances**

GASB Statement No. 54, *Fund Balance and Governmental Fund Type Definitions (GASB 54)* establishes Fund Balance classifications based largely upon the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. The Governmental Fund statements conform to this new classification. GASB 54 establishes the following classifications depicting the relative strength of the constraints that control how specific amounts can be spent:

*Nonspendable*: Nonspendable fund balances includes amounts that cannot be spent because they are not in spendable form, such as prepaid items or items that are legally or contractually required to be maintained intact, such as principal of an endowment fund. As of June 30, 2019, the Department did not have any nonspendable fund balances.

*Restricted*: Restricted fund balances include amounts that can be spent only for the specific purposes stipulated by externally enforceable legal restrictions. This includes externally imposed restrictions by creditors (such as through debt covenants), grantors, contributors, laws or regulations of other governments, as well as restrictions imposed by law through constitutional provisions or enabling legislation. As of June 30, 2019, the Department did not have any restricted fund balances.

*Committed*: Committed fund balances include amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. Commitments may be changed or lifted only by the government taking the same formal action that imposed the constraint originally. The Board of Directors is considered the highest authority for the Department.

**ROSS VALLEY FIRE DEPARTMENT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2019**

**NOTE 7 – NET POSITION AND FUND BALANCES (Continued)**

*Assigned:* Assigned fund balances include amounts intended to be used by the government for specific purposes. Intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority. As of June 30, 2019, the Department has assigned fund balances totaling \$187,949.

*Unassigned:* Unassigned fund balance is the residual classification for the general fund and includes all amounts not contained in the other classifications. Unassigned amounts are technically available for any purpose. As of June 30, 2019, the Department has unassigned fund balance totaling \$3,430,534.

The Department's policy is that committed and assigned fund balances are considered to have been spent first before unassigned fund balances are spent.

**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 Plan and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the CalPERS Financial Office. For this purpose, benefit payments (including refunds of employee contributions) are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value.

**A. General Information about the Pension Plans**

**Plan Description** – All qualified permanent and probationary employees are eligible to participate in the Department's separate Safety (police and fire) and Miscellaneous (all other) Employee Pension Rate Plans. The Department's Miscellaneous and Safety Rate Plans are part of the public agency cost-sharing multiple-employer defined benefit pension plan (PERF C), which is administered by the California Public Employees' Retirement System (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. Benefit provisions under the Plan are established by State statute and Department resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

**ROSS VALLEY FIRE DEPARTMENT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2019**

**NOTE 8 – PENSION PLAN (Continued)**

**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 1957 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, 2019, are summarized as follows:

	<b>Safety</b>	
	Prior to January 1, 2013	On or after January 1, 2013
Hire date		
Benefit formula	3.0% @ 55	2.7% @ 57
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	50-57	50-57
Monthly benefits, as a % of eligible compensation	2.4% to 3.0%	2.0% to 2.7%
Required employee contribution rates	9.000%	12.750%
Required employer contribution rates	20.416%	12.965%
	<b>Miscellaneous</b>	
	Prior to January 1, 2013	On or after January 1, 2013
Hire date		
Benefit formula	2.7% @ 55	2.0% @ 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	50-55	52-67
Monthly benefits, as a % of eligible compensation	2.0% to 2.7%	1.0% to 2.5%
Required employee contribution rates	8.000%	6.842%
Required employer contribution rates	12.212%	6.250%

**ROSS VALLEY FIRE DEPARTMENT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2019**

**NOTE 8 – PENSION PLAN (Continued)**

**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 Department is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

For the year ended June 30, 2019, the contributions to the Plan were as follows:

	Safety	Miscellaneous	Total
Contributions - employer	\$1,338,894	\$28,436	\$1,367,330

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

As of June 30, 2019, the Department reported a net pension liability for its proportionate share of the net pension liability of the Plan as follows:

	Proportionate Share of Net Pension Liability
Safety	\$12,454,442
Miscellaneous	66,474
Total Net Pension Liability	\$12,520,916

The Department’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 as of June 30, 2019 is measured as of June 30, 2018, and the total pension liability for each Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2017 rolled forward to June 30, 2018 using standard update procedures. The Department’s proportion of the net pension liability was based on a projection of the Department’s long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. The Department’s proportionate share of the net pension liability for each Plan as of June 30, 2017 and 2018 was as follows:

	Safety	Miscellaneous
Proportion - June 30, 2017	0.2050%	0.0020%
Proportion - June 30, 2018	0.2123%	0.0018%
Change - Increase (Decrease)	0.007%	-0.0002%

**ROSS VALLEY FIRE DEPARTMENT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2019**

**NOTE 8 – PENSION PLAN (Continued)**

For the year ended June 30, 2019, the Department recognized pension expense of \$2,175,777. At June 30, 2019, the Department 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	\$1,367,330	
Differences between actual and expected experience	270,154	(\$1,883)
Changes in assumptions	1,229,576	(166,726)
Change in employer's proportion and differences between the employer's contributions and the employer's proportionate share of contributions	709,105	(520,439)
Net differences between projected and actual earnings on plan investments	84,651	
Total	<u>\$3,660,816</u>	<u>(\$689,048)</u>

\$1,367,330 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2020. 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
2020	\$1,260,149
2021	697,578
2022	(266,425)
2023	<u>(86,864)</u>
Total	<u>\$1,604,438</u>



**ROSS VALLEY FIRE DEPARTMENT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2019**

**NOTE 8 – PENSION PLAN (Continued)**

**Actuarial Assumptions** – The total pension liabilities in the June 30, 2017 actuarial valuations were determined using the following actuarial assumptions:

	Safety & Miscellaneous Plans
Valuation Date	June 30, 2017
Measurement Date	June 30, 2018
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.50%
Projected Salary Increases	Depending on age, service and type of employment
Mortality Rate Table	Derived using CalPERS Membership Data for all Funds (1)
Post Retirement Benefit Increase	Contract COLA up to 2.00% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2.50% thereafter

(1) The mortality table used was developed based on CalPERS' specific data. The table includes 20 years of mortality improvements using Society of Actuaries Scale BB. For more details on this table, please refer to the CalPERS 2014 experience study report available on CalPERS website.

**Change of Assumptions** – For the measurement date of June 30, 2018, the inflation rate was reduced from 2.75% to 2.50%.

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

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

**ROSS VALLEY FIRE DEPARTMENT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2019**

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

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

Asset Class (A)	New Strategic Allocation	Real Return Years 1 - 10(B)	Real Return Years 11+(C)
Global Equity	50.0%	4.80%	5.98%
Fixed Income	28.0%	1.00%	2.62%
Inflation Sensitive	-	0.77%	1.81%
Private Equity	8.0%	6.30%	7.23%
Real Estate	13.0%	3.75%	4.93%
Liquidity	1.0%	-	-0.92%
Total	100%		

- A.) In the CalPERS PARF, Fixed Income is included in Global Debt Securities;  
Liquidity is included in Short-term Investments; Inflation Assets are included  
in both Global Equity Securities and Global Debt Securities.
- B.) An expected inflation of 2.00% used for this period.
- C.) An expected inflation of 2.92% used for this period.

**ROSS VALLEY FIRE DEPARTMENT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2019**

**NOTE 8 – PENSION PLAN (Continued)**

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

	Safety	Miscellaneous	Total
1% Decrease	6.15%	6.15%	6.15%
Net Pension Liability	\$19,522,401	\$211,793	\$19,734,194
Current Discount Rate	7.15%	7.15%	7.15%
Net Pension Liability	\$12,454,442	\$66,474	\$12,520,916
1% Increase	8.15%	8.15%	8.15%
Net Pension Liability (Asset)	\$6,663,514	(\$53,484)	\$6,610,030

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

**NOTE 9 – OTHER POST EMPLOYMENT BENEFITS**

***Other Post Employment Benefits(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 Department’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 Department’s OPEB plan. For this purpose, benefit payments are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value.

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

***Plan Description*** – The Department’s Post Employment Benefit Plan is an agent-multiple employer defined benefit OPEB Plan. The Department provides lifetime retiree medical coverage.

***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.

**ROSS VALLEY FIRE DEPARTMENT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2019**

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

The employee must begin his or her retirement warrant within 120 days of terminating employment with the Department to be eligible to continue medical coverage through the Department 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.

**Benefits provided:** As a condition of participation in the CalPERS medical program, the Department is obligated to contribute toward the cost of retiree medical coverage for the retiree's lifetime or until coverage is discontinued, as well as to a surviving spouse, if the spouse is entitled to survivor pension benefits.

- Under the terms of the Department's current PEMHCA resolution, executed in 2013, all employees who satisfy the requirements under "Access to Coverage" above and continue their medical coverage through the Department in retirement will receive the PEMHCA minimum employer contribution (MEC)<sup>1</sup>. The MEC is \$133 per month in 2018 and increases to \$136 per month in 2019.
- Instead of the minimum contribution described above, employees first covered by the Ross Valley Firefighters Association or the Ross Valley Fire Chief Officers Association prior to April 1, 2013 and Miscellaneous employees hired prior to April 1, 2013 will be reimbursed an amount equal to the Department's share of CalPERS medical premiums as of January 1, 2013, increased annually by a maximum of \$100 per month, until such time as the Department's share is the same as the Department's share for active employees.

For the year ended June 30, 2019, the Department's contributions to the Plan were \$1,002,745.

***Employees Covered by Benefit Terms*** – Membership in the plan consisted of the following at the measurement date of June 30, 2018:

Active employees	30
Inactive employees or beneficiaries currently receiving benefit payments	32
Inactive employees entitled to but not yet receiving benefit payments	1
Total	63

**ROSS VALLEY FIRE DEPARTMENT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2019**

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

**B. Net OPEB Liability**

**Actuarial Methods and Assumptions** – The Department’s total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation using standard update procedures to determine the total OPEB liability as of June 30, 2018, based on the following actuarial methods and assumptions:

	Actuarial Assumptions
Valuation Date	July 01, 2017
Measurement Date	June 30, 2018
Actuarial Cost Method	Entry Age Normal Cost, level percent of pay
Actuarial Assumptions:	
Discount Rate	6.95%
Inflation	2.75%
Payroll Growth	3.00%
Investment Rate of Return	6.95%
Mortality Rate	Mortality rates used were those published by CalPERS, adjusted to back out 20 years of Scale BB to central year
Mortality Improvement	MacLeod Watts Scale 2017 applied generationally
Healthcare Trend Rate	8% and grade down to 5% for years 2024 and thereafter

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Global Equity	59.0%	5.98%
Fixed Income	25.0%	2.62%
Treasury Inflation Protection Securities	5.0%	5.00%
Real Estate Investment Trusts	8.0%	1.46%
Commodities	3.0%	2.87%
Total	100.0%	

**ROSS VALLEY FIRE DEPARTMENT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2019**

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

**Discount Rate** – The discount rate used to measure the total OPEB liability was 7.25%. The Department has been and continues to prefund its OPEB liability, contributing 100% or more of the Actuarially Determined Contributions each year. Therefore the discount rate used in this valuation is 7.25%, the long term expected return on trust assets. The projection of cash flows used to determine the discount rate assumed that Department contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected OPEB payments for current active and inactive employees and beneficiaries. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

**C. Changes in Net OPEB Liability**

The changes in the net OPEB liability follows:

	<b>Increase (Decrease)</b>		
	<b>Total OPEB Liability (a)</b>	<b>Plan Fiduciary Net Position (b)</b>	<b>Net OPEB Liability/(Asset) (a) - (b)</b>
Balance at Measurement Date 6/30/2017	\$9,042,903	\$2,159,550	\$6,883,353
Changes Recognized for the Measurement Period:			
Service Cost	194,348		194,348
Interest on the total OPEB liability	654,393		654,393
Expected investment income		181,281	(181,281)
Contributions from the employer		1,108,061	(1,108,061)
Changes in benefit terms			
Administrative expenses		(1,151)	1,151
Other Expenses		(2,858)	2,858
Benefit payments	(422,295)	(422,295)	
Changes of assumptions	345,115		345,115
Plan experience			
Investment experience		(9,364)	9,364
Net changes	771,561	853,674	(82,113)
Balance at Measurement Date 6/30/2018	\$9,814,464	\$3,013,224	\$6,801,240

Detailed information about the OPEB plan's fiduciary net position is available in the separately issued plan financial report that may be obtained from CalPERS. The benefit payments and refunds include implied subsidy benefit payments in the amount of \$124,832.

**ROSS VALLEY FIRE DEPARTMENT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
For the Year Ended June 30, 2019

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

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

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

Net OPEB Liability/(Asset)		
Discount Rate -1% (5.95%)	Current Discount Rate (6.95%)	Discount Rate +1% (7.95%)
\$8,108,817	\$6,801,240	\$5,724,052

The following presents the net OPEB liability of the Department, as well as what the Department's net 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:

Net OPEB Liability/(Asset)		
1% Decrease (7% grade down to 4% )	Current Healthcare Cost Trend Rates (8% grade down to 5% )	1% Increase (9% grade down to 6% )
\$5,786,337	\$6,801,240	\$8,195,844

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

For the year ended June 30, 2019, the Department recognized OPEB expense of \$282,777. At June 30, 2019, the Department 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	\$1,002,745	
Differences between actual and expected experience	291,022	
Changes of assumptions		
Net differences between projected and actual earnings on plan investments		(\$14,909)
Total	\$1,293,767	(\$14,909)

**ROSS VALLEY FIRE DEPARTMENT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2019**

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

\$1,002,745 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, 2020. 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:

<u>Year Ended June 30</u>	<u>Annual Amortization</u>
2020	\$48,499
2021	48,499
2022	48,500
2023	55,965
2024	54,093
Thereafter	<u>20,557</u>
Total	<u><u>\$276,113</u></u>

**NOTE 10 – PUBLIC ENTITY RISK POOLS**

Fire Agencies Self Insurance System

Effective September 1993, the Department was self-insured for workers' compensation coverage as a member of the Fire Agencies Self-Insurance System (the "System"). The System is a public Authority risk pool created pursuant to a joint powers agreement between the approximately 200 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, and estimated dollar amount of payroll and an experience factor. At fiscal year-end, when actual payroll expenses are available, an adjustment to the year's annual premium is made. The System reinsures through a commercial carrier for claims in excess of \$500,000 for each insured event. The System is not a component entity of the Authority for purposes of Government Standards Board Statement No. 14. The most recent condensed financial information for the system can be obtained by contacting the System at the following address or website:

Fire Agencies Self Insurance System  
1750 Creekside Oaks Drive, Suite 200  
Sacramento, CA 95833  
[www.fasis.brstest.com](http://www.fasis.brstest.com)



**ROSS VALLEY FIRE DEPARTMENT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2019**

<b>NOTE 10 – PUBLIC ENTITY RISK POOLS (Continued)</b>
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Fire Agencies Insurance Risk Authority

Effective July 1, 1989 Ross Valley Fire Department was self-insured for property damages and general liability coverage as a member of the Fire Agencies Insurance Risk Authority (the "Risk Authority"). The Risk Authority is a public Authority risk pool created pursuant to a joint powers agreement between approximately 100 member fire agencies. The Risk Authority manages one pool for all member agencies. Each member pays an annual premium to the Risk Authority based on an actuarial calculation. The Risk Authority purchases first dollar coverage for general liability, auto liability, auto physical damage and property, from the American Alternative Insurance Company, a subsidiary of the Glatfelter Insurance Group. The Risk Authority's current policy through American Alternative Insurance Company is in force through June 30, 2012. Currently the Risk Authority continues to be fully insured for all lines of coverage including: General Liability, Auto Liability, Property, Director and Officers Errors and Omissions, and Medical Malpractice. The Risk Authority is not a component entity of Ross Valley Fire Department for purposes of Government Accounting Standards Board Statement No. 14. The most recent condensed financial information for the system can be obtained by contacting the System at the following address or website:

Fire Agencies Insurance Risk Authority  
1255 Battery St, Suite 450  
San Francisco, CA  
[www.faira.org](http://www.faira.org)

<b>NOTE 11 – CONTINGENCIES</b>
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On February 4, 1991, the Department was awarded a judgment of \$464,000, plus interest, relating to embezzlements committed by a former employee over several years. On July 18, 2006 the judgment was renewed to extend the period of enforceability through to July 17, 2016 and the total renewed judgment was \$277,567. On March 24, 2016, an application for renewal of judgment was submitted by the Department, which extends the period of enforceability through March 24, 2026 and the total renewed judgment was \$540,035. As of June 30, 2019, the balance owed was \$735,122 which includes interest of \$195,087 at 10% per annum. The Department has offset this receivable with an allowance for doubtful accounts since there have been no collections on the judgment. Therefore, this receivable is not recorded in the accompanying Statement of Net Position.

## **REQUIRED SUPPLEMENTARY INFORMATION**

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**ROSS VALLEY FIRE DEPARTMENT  
REQUIRED SUPPLEMENTARY INFORMATION  
For the Year Ended June 30, 2019**

**COST-SHARING EMPLOYER DEFINED PENSION PLAN:**

**SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY**

This schedule reports the proportion (percentage) of the collective net pension liability, the proportionate share (amount) of the collective net pension liability, the employer's covered employee payroll, the proportionate share (amount of the collective net pension liability as a percentage of the employer's covered employee payroll and the pension plan's fiduciary net position as a percentage of the total pension liability.

**SCHEDULE OF CONTRIBUTIONS**

This schedule reports the cost sharing employer's contributions to the plan which are actuarially determined, the employer's actual contributions, the difference between the actual and actuarially determined contributions, and a ratio of the actual contributions divided by covered employee payroll.

**MULTIPLE EMPLOYER OTHER POSTEMPLOYMENT BENEFIT PLAN:**

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

This schedule reports the proportion (percentage) of the collective net OPEB liability, the proportionate share (amount) of the collective net OPEB liability, the employer's covered employee payroll, the proportionate share (amount of the collective net pension liability as a percentage of the employer's covered employee payroll and the pension plan's fiduciary net position as a percentage of the total pension liability.

**SCHEDULE OF CONTRIBUTIONS**

This schedule reports the employer's contributions to the plan which are actuarially determined, the employer's actual contributions, the difference between the actual and actuarially determined contributions, and a ratio of the actual contributions divided by covered employee payroll.

**ROSS VALLEY FIRE DEPARTMENT  
REQUIRED SUPPLEMENTARY INFORMATION  
For the Year Ended June 30, 2019**

**SCHEDULE OF THE PLAN'S PROPORTIONATE SHARE OF THE  
NET PENSION LIABILITY AND RELATED RATIO AS OF  
THE MEASUREMENT DATE  
Last 10 Years\***

	Safety				
	6/30/2014	6/30/2015	6/30/2016	6/30/2017	6/30/2018
Plan's proportion of the Net Pension Liability (Asset)	0.12390%	0.18934%	0.20383%	0.20538%	0.21226%
Plan's proportion share of the Net Pension Liability (Asset)	\$7,709,944	\$7,801,662	\$10,556,766	\$12,271,962	\$12,454,442
Plan's Covered Payroll	\$2,949,928	\$3,499,269	\$3,285,846	\$3,677,391	\$3,565,056
Plan's Proportionate Share of the Net Pension Liability/(Asset) as a Percentage of its Covered-Employee Payroll	261.36%	222.95%	321.28%	333.71%	349.35%
Plan's Proportionate Share of the Fiduciary Net Position as a Percentage of the Total Pension Liability	79.82%	78.40%	74.06%	73.31%	75.71%
Plan's Proportionate Share of Aggregate Employer Contributions	\$1,291,372	\$1,193,128	\$1,174,809	\$1,257,254	\$1,637,514
	Miscellaneous				
	6/30/2014	6/30/2015	6/30/2016	6/30/2017	6/30/2018
Plan's proportion of the Net Pension Liability (Asset)	(0.00048%)	(0.00003%)	0.00135%	0.00191%	0.00176%
Plan's proportion share of the Net Pension Liability (Asset)	(\$30,150)	(\$730)	\$47,028	\$75,268	\$66,474
Plan's Covered Payroll	\$148,812	\$162,494	\$176,620	\$286,545	\$216,257
Plan's Proportionate Share of the Net Pension Liability/(Asset) as a Percentage of its Covered-Employee Payroll	(18.55%)	(0.45%)	26.63%	26.27%	30.74%
Plan's Proportionate Share of the Fiduciary Net Position as a Percentage of the Plan's Total Pension Liability	79.82%	78.40%	74.06%	73.31%	93.81%
Plan's Proportionate Share of Aggregate Employer Contributions	\$35,800	\$23,266	\$26,075	\$32,482	\$38,388

Change in assumption - For the measurement date of June 30, 2017, the accounting discount rate was decreased from 7.65% to 7.15%.

\* Fiscal year 2015 was the 1st year of implementation, therefore only five years are shown.

**ROSS VALLEY FIRE DEPARTMENT  
REQUIRED SUPPLEMENTARY INFORMATION  
For the Year Ended June 30, 2019**

**Cost-Sharing Multiple-Employer Defined Pension Plan  
Last 10 Years\***

**SCHEDULE OF CONTRIBUTIONS**

	Safety				
	<u>Fiscal Year 2015</u>	<u>Fiscal Year 2016</u>	<u>Fiscal Year 2017</u>	<u>Fiscal Year 2018</u>	<u>Fiscal Year 2019</u>
Actuarially determined contribution	\$1,291,372	\$1,192,485	\$1,083,105	\$1,159,683	\$1,338,894
Contributions in relation to the actuarially determined contributions	<u>(1,291,372)</u>	<u>(1,192,485)</u>	<u>(1,083,105)</u>	<u>(1,159,683)</u>	<u>(1,338,894)</u>
Contribution deficiency (excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Covered payroll	\$3,499,269	\$3,285,846	\$3,677,391	\$3,565,056	\$3,889,989
Contributions as a percentage of covered-employee payroll	36.90%	36.29%	29.45%	32.53%	34.42%

	Miscellaneous				
	<u>Fiscal Year 2015</u>	<u>Fiscal Year 2016</u>	<u>Fiscal Year 2017</u>	<u>Fiscal Year 2018</u>	<u>Fiscal Year 2018</u>
Actuarially determined contribution	\$35,800	\$23,266	\$28,516	\$25,799	\$28,436
Contributions in relation to the actuarially determined contributions	<u>(35,800)</u>	<u>(23,266)</u>	<u>(28,516)</u>	<u>(25,799)</u>	<u>(28,436)</u>
Contribution deficiency (excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Covered payroll	\$162,494	\$176,620	\$286,545	\$216,257	\$209,196
Contributions as a percentage of covered-employee payroll	10.84%	13.17%	9.95%	11.93%	13.59%

\*Fiscal year 2015 was the 1st year of implementation. Therefore, only five years are shown.

**ROSS VALLEY FIRE DEPARTMENT**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**For the Year Ended June 30, 2019**

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

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

<b>Measurement Date</b>	<b>6/30/17</b>	<b>6/30/18</b>
<b>Total OPEB Liability</b>		
Service Cost	\$188,230	\$194,348
Interest	624,233	654,393
Changes in benefit terms		
Differences between expected and actual experience		
Changes of assumptions		345,115
Benefit payments	(382,896)	(422,295)
<b>Net change in total OPEB liability</b>	429,567	771,561
<b>Total OPEB liability - beginning</b>	8,613,336	9,042,903
<b>Total OPEB liability - ending (a)</b>	<u>\$9,042,903</u>	<u>\$9,814,464</u>
<b>Plan fiduciary net position</b>		
Contributions - employer	\$785,990	\$1,108,061
Contributions - employee		
Net investment income	167,198	171,917
Administrative expense	(854)	(1,151)
Benefit payments	(382,896)	(422,295)
Other Expenses		(2,858)
<b>Net change in plan fiduciary net position</b>	569,438	853,674
<b>Plan fiduciary net position - beginning</b>	1,590,112	2,159,550
<b>Plan fiduciary net position - ending (b)</b>	<u>\$2,159,550</u>	<u>\$3,013,224</u>
<b>Net OPEB liability - ending (a)-(b)</b>	<u>\$6,883,353</u>	<u>\$6,801,240</u>
<b>Plan fiduciary net position as a percentage of the total OPEB liability</b>	<u>23.88%</u>	<u>30.70%</u>
<b>Covered-employee payroll</b>	<u>\$3,963,937</u>	<u>\$3,781,313</u>
<b>Net OPEB liability as a percentage of covered-employee payroll</b>	<u>173.65%</u>	<u>179.86%</u>

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

**ROSS VALLEY FIRE DEPARTMENT  
REQUIRED SUPPLEMENTARY INFORMATION  
For the Year Ended June 30, 2019**

**SCHEDULE OF CONTRIBUTIONS**

OPEB Plan - Agent Multiple Employer

Last 10 fiscal years\*

Fiscal Year Ended June 30,	2018	2019
Actuarially determined contribution	\$696,858	\$727,745
Contributions in relation to the actuarially determined contribution	1,108,061	1,002,745
Contribution deficiency (excess)	(\$411,203)	(\$275,000)
Covered-employee payroll	\$3,781,313	\$4,099,185
Contributions as a percentage of covered-employee payroll	29.30%	24.46%
Valuation date:	June 30, 2017	June 30, 2018

Methods and assumptions used to determine contribution rates:

Actuarial Assumptions:

Discount Rate	7.25%
Inflation	2.75%
Payroll Growth	3.00%
Investment Rate of Return	7.25%

Mortality Rate

Mortality rates used were those published by CalPERS, adjusted to back out 20 years of Scale BB to central year 2008, then projected.

Healthcare Trend Rate

8% and grade down to 5% for years 2024 and thereafter

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



ROSS VALLEY FIRE DEPARTMENT  
GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2019

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
REVENUES:				
Intergovernmental :				
Town of San Anselmo (Contract)	\$3,376,047	\$3,376,047	\$3,376,047	
Town of Fairfax (Contract)	1,940,832	1,940,832	1,940,832	
Sleepy Hollow (Contract)	1,066,208	1,066,208	1,066,208	
County of Marin (Contract)	197,500	201,094	201,094	
Town of Ross (Contract)	1,949,787	1,949,787	1,949,787	
Prior Authority:				
Retiree health	394,757	394,757	394,757	
MERA Bond	38,288	38,288	38,288	
Retirement contributions	646,332	646,332	646,332	
Other sources	306,056	721,423	808,158	\$86,735
Apparatus replacement	300,000	300,000	300,000	
Fire prevention fees	310,700	310,700	339,951	29,251
Investment earnings	7,000	10,000	17,554	7,554
Miscellaneous	62,500	62,500	62,693	193
<b>Total Revenues</b>	<b>10,596,007</b>	<b>11,017,968</b>	<b>11,141,701</b>	<b>123,733</b>
EXPENDITURES:				
Current:				
Salaries and benefits	8,765,679	9,103,638	8,952,122	151,516
Services and supplies	1,447,309	1,447,309	1,327,589	119,720
Capital Outlay	528,265	1,376,799	88,801	1,287,998
<b>Total Expenditures</b>	<b>10,741,253</b>	<b>11,927,746</b>	<b>10,368,512</b>	<b>1,559,234</b>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES				
	(145,246)	(909,778)	773,189	(1,435,501)
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of capital assets		50,000	57,103	(7,103)
Proceeds from note payable			708,535	(708,535)
<b>Total Other Financing Sources (Uses)</b>		<b>50,000</b>	<b>765,638</b>	<b>(715,638)</b>
Net Change in Fund Balance	(\$145,246)	(\$859,778)	1,538,827	(\$2,151,139)
Fund balance - beginning of year			2,079,656	
Fund balances - end of year			\$3,618,483	

**ROSS VALLEY FIRE DEPARTMENT  
MEMORANDUM ON INTERNAL CONTROL  
FOR THE YEAR ENDED JUNE 30, 2019**

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**ROSS VALLEY FIRE DEPARTMENT  
MEMORANDUM ON INTERNAL CONTROL**

**For The Year Ended June 30, 2019**

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## MEMORANDUM ON INTERNAL CONTROL

To Board of Directors of  
the Ross Valley Fire Department  
San Anselmo, California

In planning and performing our audit of the basic financial statements of the Ross Valley Fire Department as of and for the year ended June 30, 2019, in accordance with auditing standards generally accepted in the United States of America, we considered the Department'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 Department's internal control. Accordingly, we do not express an opinion on the effectiveness of the Department'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 Department'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 preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore material weaknesses or significant deficiencies may exist that were not identified. 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.

Management's written responses included in this report have not been subjected to the audit procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

This communication is intended solely for the information and use of management, Board of Directors, 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 blue ink that reads 'Maze &amp; Associates'.

Pleasant Hill, California  
November 1, 2019

**Accountancy Corporation**  
3478 Buskirk Avenue, Suite 215  
Pleasant Hill, CA 94523

T 925.930.0902  
F 925.930.0135  
E [maze@mazeassociates.com](mailto:maze@mazeassociates.com)  
W [mazeassociates.com](http://mazeassociates.com)

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**ROSS VALLEY FIRE DEPARTMENT**  
**MEMORANDUM ON INTERNAL CONTROL**  
**SCHEDULE OF OTHER MATTERS**

**2019-01: Outdated Signature Cards**

**Criteria:** Signature cards for bank and investment accounts should be updated immediately upon change in authorized signers.

**Condition:** During our examination of the Department's bank account signature card, we noted that a former employee of the Town of San Anselmo was still listed as an authorized signer while her replacement had not been added.

**Potential Effect:** Outdated bank account signature cards can cause confusion to the bank and does not provide for good internal control.

**Cause:** The Department was unable to update their signature card due to its bank requiring all authorized signers to be present during the update, which is difficult for the Department to coordinate considering the number of authorized signers.

**Recommendation:** We recommend the Department work with the bank for a possible solution of the above condition. In addition, the Department should consider reducing the number of authorized signers on the account.

**Management Response:** The Department will work with the bank to update the signature card in a timely manner.



# ROSS VALLEY FIRE DEPARTMENT

## MEMORANDUM ON INTERNAL CONTROL

### SCHEDULE OF OTHER MATTERS

#### **NEW GASB PRONOUNCEMENTS OR PRONOUNCEMENTS NOT YET EFFECTIVE**

The following comment represents new pronouncements taking effect in the next few years. We have cited them here to keep you abreast of developments:

#### **EFFECTIVE FISCAL YEAR 2019/20:**

##### **GASB 84 – Fiduciary Activities**

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

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

This Statement describes four fiduciary funds that should be reported, if applicable: (1) pension (and other employee benefit) trust funds, (2) investment trust funds, (3) private-purpose trust funds, and (4) custodial funds. Custodial funds generally should report fiduciary activities that are not held in a trust or equivalent arrangement that meets specific criteria.

##### **GASB 90 - Majority Equity Interests—an amendment of GASB Statements No. 14 and No. 61**

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

For all other holdings of a majority equity interest in a legally separate organization, a government should report the legally separate organization as a component unit, and the government or fund that holds the equity interest should report an asset related to the majority equity interest using the equity method. This Statement establishes that ownership of a majority equity interest in a legally separate organization results in the government being financially accountable for the legally separate organization and, therefore, the government should report that organization as a component unit.

This Statement also requires that a component unit in which a government has a 100 percent equity interest account for its assets, deferred outflows of resources, liabilities, and deferred inflows of resources at acquisition value at the date the government acquired a 100 percent equity interest in the component unit. Transactions presented in flows statements of the component unit in that circumstance should include only transactions that occurred subsequent to the acquisition.

**ROSS VALLEY FIRE DEPARTMENT**  
**MEMORANDUM ON INTERNAL CONTROL**  
**SCHEDULE OF OTHER MATTERS**

**EFFECTIVE FISCAL YEAR 2020/21:**

**GASB 87 – Leases**

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

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

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

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

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

**EFFECTIVE FISCAL YEAR 2021/22:**

**GASB 91 - Conduit Debt Obligations**

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

**ROSS VALLEY FIRE DEPARTMENT**

**MEMORANDUM ON INTERNAL CONTROL**

**SCHEDULE OF OTHER MATTERS**

This Statement also addresses arrangements—often characterized as leases—that are associated with conduit debt obligations.

This Statement requires issuers to disclose general information about their conduit debt obligations, organized by type of commitment, including the aggregate outstanding principal amount of the issuers' conduit debt obligations and a description of each type of commitment. Issuers that recognize liabilities related to supporting the debt service of conduit debt obligations also should disclose information about the amount recognized and how the liabilities changed during the reporting period.

**ROSS VALLEY FIRE DEPARTMENT  
REQUIRED COMMUNICATIONS  
FOR THE YEAR ENDED JUNE 30, 2019**

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**ROSS VALLEY FIRE DEPARTMENT  
REQUIRED COMMUNICATIONS**

**For The Year Ended June 30, 2019**

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## REQUIRED COMMUNICATIONS

To the Board of Directors of  
the Ross Valley Fire Department  
San Anselmo, California

We have audited the basic financial statements of the Ross Valley Fire Department (Department) for the year ended June 30, 2019. Professional standards require that we communicate to you the following information related to our audit under generally accepted auditing standards.

### **Significant Audit Findings**

#### ***Accounting Policies***

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Department are described in Note 1 to the financial statements.

The following Governmental Accounting Standards Board (GASB) pronouncement became effective, but did not have a material effect on the financial statements.

#### ***GASB 83 Certain Asset Retirement Obligations***

The following GASB pronouncement became effective, but did not have a material effect on the financial statements. See Note 6 in the financial statements for additional disclosure.

#### ***GASB 88 Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements***

#### ***Unusual Transactions, Controversial or Emerging Areas***

We noted no transactions entered into by the Department 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 estimate(s) affecting the Department's financial statements was:

- *Estimated Fair Value of Investments:* The Department's cash and investments balances were measured by fair value as disclosed in Note 2 to the financial statements. Fair value is essentially market pricing in effect as of June 30, 2019. These fair values are not required to be adjusted for changes in general market conditions occurring subsequent to June 30, 2019.
- *Estimated Net Pension Liabilities and Pension-Related Deferred Outflows and Inflows of Resources:* Management's estimate of the net pension liabilities and deferred outflows/inflows of resources are disclosed in Note 8 to the financial statements and are based on accounting valuations prepared by the California Public Employees Retirement System and GASB 67/68 Pension Accounting Reports prepared by a consultant, which are based on the experience of the Department. We evaluated the key factors and assumptions used to develop the estimates and determined that they are reasonable in relation to the basic financial statements taken as a whole.
- *Estimated Net OPEB Liabilities and OPEB-Related Deferred Outflows and Inflows of Resources:* Management's estimate of the net OPEB liabilities and deferred outflows/inflows of resources are disclosed in Note 9 to the financial statements and are based on an actuarial valuation prepared by a consultant, which is based on the experience of the Department. We evaluated the key factors and assumptions used to develop the estimates and determined that they are 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. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

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 1, 2019.

***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 Department'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 Department's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

***Other Information Accompanying the Financial Statements***

We applied certain limited procedures to the required 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.

\*\*\*\*\*

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 1, 2019

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**ROSS VALLEY FIRE DEPARTMENT  
STAFF REPORT**

For the meeting of January 8, 2020

To: Board of Directors

From: Jason Weber – Fire Chief

Subject: Sub-Contract with Ross Valley Paramedic Authority

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**RECOMMENDATION:**

Authorize the Board President to execute updated Sub-contract with the Ross Valley Paramedic Authority for Advanced Life Support services.

**BACKGROUND:**

The Ross Valley Fire Department has had a long-standing agreement with the Ross Valley Paramedic Authority (RVPA) to provide Advanced Life Support (Paramedic) staffing on our engine companies in exchange for financial support of such. The last agreement was in 2004 with an “evergreen clause” providing updated costs annually. The RVPA has updated agreements with all sub-contractors to ensure contemporary legal agreements and consistency.

**FISCAL IMPACT:**

The Ross Valley Paramedic Authority will provide \$250,623 for fiscal year 2019-20 in exchange for paramedic services provided by RVFD. Without this agreement the direct fiscal impact for providing paramedic services would be born by RVFD in its entirety.

Attachment: RVPA-RVFD Sub Contract

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**Subcontract For Advanced Life Support Services  
Provided By Ross Valley Fire Department To  
Ross Valley Paramedic Authority**

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**July 1, 2019**

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## **SUBCONTRACT**

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## **Subcontract**

This Subcontract is entered into and is effective July 1, 2019 (the "Effective Date") by and between the ROSS VALLEY PARAMEDIC JOINT POWERS AUTHORITY (hereinafter "RVPA") and the ROSS VALLEY FIRE AUTHORITY (also known as the ROSS VALLEY FIRE DEPARTMENT, and hereinafter "RVFD") for basic and advanced life support services provided by RVFD to RVPA as set forth herein.

### **Recitals**

A. RVPA was formed in 1982 pursuant to a joint powers agreement by and among the Town of Corte Madera, the City of Larkspur, the Town of Ross, the Town of San Anselmo, the Town of Fairfax, the Kentfield Fire Protection District, the Sleepy Hollow Fire Protection District and the County of Marin for the purpose of having a single consolidated agency provide paramedic/life support services throughout the Ross Valley and across jurisdictional boundaries.

B. RVPA and the County of Marin on August 17, 1999 entered into a contract with each other entitled "Agreement Advanced and Basic Life Support Service." Under this 1999 Agreement, County contracted with RVPA for RVPA to provide basic and advanced life support services within a designated service area consistent with minimum requirements promulgated by County. The foregoing 1999 Agreement has been in full force and effect continuously from 1999 to the present, and RVPA for the past nineteen years has fully performed by satisfactorily providing the specified life support services. County and RVPA will continue operating under this 1999 Agreement for the foreseeable future on a year-to-year basis by mutual consent of the parties.

C. RVPA, under its 1999 Agreement with the County, is an independent contractor which may subcontract for the life support/paramedic services it provides County so long as (i) any subcontract contains minimum provisions specified by the 1999 Agreement; (ii) the subcontracting party is qualified to render such services; (iii) the subcontracting procedures follow established County guidelines; and (iv) the subcontract is both filed with and approved by the County. RVFD has been provided with a complete copy of the 1999 contract which is incorporated by reference as though fully set forth herein.

D. Pursuant to its aforementioned 1999 Agreement with the County, RVPA in prior, multiple years has subcontracted with RVFD for the provision of life support/paramedic services rendered within a designated service area.

E. It is the intention of the parties hereto that RVFD will continue to subcontract with RVPA for the provision of the same life support/paramedic services.

NOW THEREFORE, the purpose and intent of this Subcontract is to set forth the current terms, conditions, requirements and procedures that shall govern and control the provision of basic and advanced life support services by RVFD to RVPA as authorized by the Joint Exercise of Powers Act (Government Code Sections 6500, et seq.) which expressly permits the parties to contract for such services with each other.

## **Subcontract**

RVPA and RVFD, in consideration of the mutual promises, covenants, terms and conditions set forth below, hereby agree as follows:

### **SECTION 1. Term Of This Subcontract**

This Subcontract shall commence on the above-stated Effective Date and shall continue in full force and effect for an indefinite term until terminated as set forth below. In no event shall this Subcontract extend beyond the life of the aforementioned 1999 Agreement between County and RVPA.

### **SECTION 2. Earlier Subcontracts Superseded**

This Subcontract supersedes all other earlier subcontracts between RVPA and RVFD for the provision of life support services, which earlier subcontracts are hereby revoked, terminated and are of no force or effect.

### **SECTION 3. RVFD As Independent Contractor**

RVFD at all times and for all purposes under this Subcontract is an independent contractor and shall not be deemed an agent, servant or employee of either RVPA or County, nor is this Subcontract to be construed as a partnership, joint venture or association by RVFD with either RVPA or County.

### **SECTION 4. Conformance With 1999 Contract**

RVPA is authorized to subcontract for the life support services specified under its 1999 Agreement with County provided that (i) any and all such subcontracts at a minimum contain the provisions required by the County for such subcontracts; (ii) the subcontracting party is fully-qualified to render such services; (iii) the subcontractor follows established County guidelines; and (iv) the subcontract is approved in advance by County which shall not unreasonably withhold such approval. To the extent possible, all such subcontracts shall be in a standardized, consistent form with all common provisions equally applicable to all subcontractors. Fully-executed copies of all subcontracts, including this Subcontract, shall be provided by RVPA to, and be on file with, County.

### **SECTION 5. Terms Defined**

Terms used throughout this Subcontract are defined in Appendix "A" attached hereto and by this reference incorporated herein.

### **SECTION 6. Services To Be Rendered**

Upon receipt of verbal authorization issued by County Communications, RVFD shall, for the consideration set forth in this Subcontract, provide Basic and Advanced Life Support Services to the assigned service area described in Appendix "B" attached hereto and by this reference incorporated herein. Such services shall be provided in accordance with the Minimum Requirements set forth in Appendix "C" attached hereto and by this reference incorporated



herein, as well as all policies and procedures contained in the Marin County Emergency Medical Services Policy and Procedure Manual (as currently and periodically updated).

## **SECTION 7. Compensation For Services Rendered**

The terms and conditions for compensation to RVFD for its life support services provided under this Subcontract are set forth in Appendix "D" attached hereto and incorporated herein by this reference.

## **SECTION 8. Performance Review**

RVPA reserves the right at any time to review RVFD's performance under this Subcontract, and agrees to provide to RVFD the results of its review. RVFD agrees to cooperate with any and all requests for information and documents related to any such review and, if necessary, to cooperate and provide material to County's EMS Agency.

## **SECTION 9. Health & Safety Concerns**

If any provisions of this Subcontract are violated by RVFD in a manner that presents a possible or potential danger to the public health and safety, RVPA's Executive Officer shall notify RVFD's Fire Chief of the alleged violation by telephone and in writing, with a copy of such notification sent to County's EMS Agency. If RVFD fails to correct the violation within fourteen (14) days after receipt of written notice, RVPA may suspend this Subcontract until such violation has been corrected. The decision of RVPA as to the existence of a contract violation and its resolution shall be final, but RVFD shall be permitted to present its response to the RVPA's Board of Directors either in writing or orally or both before any such final decision is rendered.

## **SECTION 10. EMS Policies & Procedures**

County's Emergency Medical Services Policy and Procedures Manual shall guide the performance of all of RVFD personnel when operating under this Subcontract. Copies shall be maintained by RVFD, including revisions as they take place. RVFD shall ensure that drivers and attendants are familiar with the contents of this Manual. RVFD shall not enact policies or procedures that conflict with County's policies or procedures. Both RVPA and RVFD shall have the opportunity to review and provide input during the formulation of all such County policies applicable to this Subcontract.

## **SECTION 11. Vehicle & Records Inspections**

RVFD upon reasonable notice given by RVPA shall make available all vehicles and records involved in the performance of this Subcontract for purposes of inspection by RVPA and/or County.

## **SECTION 12. Changes To Applicable Federal Or State Statutes**

RVPA and County reserve the right to modify their standards applicable herein to conform with any changes in applicable Federal or State statutes. Notice of modifications shall be mailed to RVFD's Fire Chief at least thirty (30) days prior to the effective date of said statutes

(unless such statutes are urgency measures). RVFD will have thirty (30) days from time of notification to institute changes unless a different time frame is agreed upon in writing by the parties.

### **SECTION 13. Changes To 1999 Agreement Affecting This Subcontract**

The parties hereby acknowledge and agree that termination or modification of RVPA's 1999 Agreement with County will affect this Subcontract. For example, termination of the 1999 Agreement would result in the immediate termination of this Subcontract and the cessation of all life support services being provided hereunder. The parties therefore agree to work together in advance of any changes to said 1999 Agreement in order to eliminate and/or minimize any disruption to services and to provide for an orderly transition necessitated by any such changes.

### **SECTION 14. Hold Harmless & Indemnification**

RVPA and RVFD each agree to defend, indemnify and hold harmless the other, and the other's officers, agents and employees, against any and all liabilities, injuries or damages caused by the intentional or negligent acts, errors or omissions of their own respective employees, agents or representatives in connection with their performance and duties under the terms and provisions of this Subcontract. The duty to indemnify and hold harmless shall include the duty to defend as set forth in California Civil Code Section 2778. In the event of concurrent negligence or liability of the parties, liability shall be apportioned between RVPA and RVFD under the doctrine of comparative fault as established under California law.

### **SECTION 15. Insurance**

RVFD shall carry at its own expense during the full term of this Subcontract the insurance coverages specified in Appendix "E" attached hereto and by this reference incorporated herein. RVFD shall provide a current endorsement of such coverages (on the general liability endorsement form attached hereto as Appendix "F") to RVPA within ten (10) days of this Subcontract being fully executed by each of the parties' representatives set forth below.

### **SECTION 16. Conflict Of Interest**

Both RVPA and RVFD warrant and covenant that they presently have no interest in, nor shall any interest be hereinafter acquired, in any matter which will render the services required under the provisions of this Subcontract a violation of any applicable state, local or federal law. RVPA and RVFD further warrant that no officer or employee of theirs has influenced or participated in a decision to award this Subcontract which has or may confer a benefit, pecuniary or otherwise, in a manner which would violate State law. In the event that any conflict of interest or violation of this section should nevertheless hereafter arise, that party shall promptly notify the other of the existence of the conflict such that all appropriate action immediately may be undertaken.

### **SECTION 17. Assignability**

RVFD shall not assign all or any portion of this Subcontract.

## **SECTION 18. Dispute Resolution Process**

Should any disagreement or dispute between RVPA and RVFD arise concerning interpretation, implementation and/or enforcement of any of the terms or subject matter of this Subcontract, the parties shall submit such dispute to mandatory mediation before an agreed upon mediator, each party to pay an equal share of the mediation fees and each party to pay its own attorneys' fees and legal costs. Should RVPA and RVFD be unable to agree upon a mediator, they shall agree upon a mediation service and shall have that service select a mediator for them. Should mediation be unsuccessful, then RVPA and RVFD each agree that they shall submit their dispute to binding arbitration before a mutually-agreeable arbitrator. If they cannot agree upon an arbitrator, they shall select an arbitration service which shall select an arbitrator for them. RVPA and RVFD each shall pay an equal portion of the arbitration fees and each party shall pay its own attorneys' fees and legal costs, it hereby being agreed that the arbitrator shall have no authority to award attorneys' fees or costs to any prevailing party. RVPA and RVFD hereby expressly waive any and all rights to have disputes under this Subcontract decided by court action, court trial, jury trial or any other legal action of any kind or type, other than the mandatory mediation and binding arbitration process specified above. However, in emergency or extraordinary circumstances, each or both parties may seek equitable or injunctive relief to preserve the status quo pending occurrence of the mediation/arbitration process herein specified. It is the express intent of both RVPA and RVFD to have any and all disputes under this Subcontract resolved by the above-specified mediation/arbitration process and in as timely and economical manner as possible.

## **SECTION 19. Default**

Subject to any extensions of time by mutual consent of the parties in writing, any failure of either party to timely perform any material obligation of this Subcontract shall constitute an event of default as to that party, if (i) such defaulting party does not cure such failure within thirty (30) days following receipt of written notice of default from the other party, where such failure is of a nature that can be cured within such thirty (30) day period, or (ii) if such failure is not of a nature which can be cured within a thirty (30) day period, the allegedly defaulting party does not, within said thirty (3) day period, commence substantial efforts to cure such failure or thereafter does not, within a reasonable period of time, prosecute to completion with diligence and continuity the curing of the failure. The time to cure may be extended in writing at the discretion of the party giving notice. Any notice of default given hereunder shall be served on the other party and shall specify in detail the nature of the failure(s) in performance which the noticing party claims constitutes the event of default and the manner in which such default may be satisfactorily cured in accordance with the terms and conditions of this Subcontract. Failure of a party to timely cure or commence and diligently prosecute to completion the cure of a material default of this Subcontract shall entitle the non-defaulting party to terminate this Subcontract in accordance with the termination provisions set forth herein and/or to pursue all other remedies available under the dispute resolution process set forth in Section 18 above.

## **SECTION 20. Equal Opportunity & Non-Discrimination**

RVFD and all its employees while performing under this Subcontract shall comply with the equal opportunity and non-discrimination provisions of all applicable federal, state and local

laws, statutes and ordinances. RVFD and its employees shall not discriminate on the basis of race, color, national origin, ancestry, religion, sex, sexual preference, marital status, age, physical or mental disability in any matters related to access to or provision of services, or related to employment.

## **SECTION 21. Termination**

This Subcontract may be terminated by one hundred twenty (120) days written notice being given by either party to the other party. However, if either party considers termination it must, at least thirty (30) days prior to recommending or proposing any action to effect termination, give written notice to the other party, including its reasons(s) for contemplating termination. Within fifteen (15) days after giving such written notice, the parties shall meet to discuss the contemplated termination, which meeting should include both parties' involved representatives, designated liaison persons and legal counsel. An agreed-upon mediator may also attend if both parties agree to have such a mediator present and agree to equally share all costs of the mediator. If no written or oral agreement is reached avoiding any contemplated termination, both parties within fifteen (15) days of meeting shall in a joint written statement recommend that termination occur and the reasons therefor. Either party then may, at the time or after this joint statement is made, elect to give the other party the aforementioned 120-day written notice of its intent to terminate this Subcontract.

## **SECTION 22. Amendments**

This Subcontract shall not be further amended or modified at any time and in any respect whatsoever except in writing and by both parties hereto. RVPA and RVFD each agrees that it will make no claim at any time that this Subcontract has been orally amended or modified, and each agrees that no oral waiver, amendment or modification shall be effective for any purpose.

## **SECTION 23. Breach & Enforcement**

This Subcontract may be pleaded as a full and complete defense to, and may be used as the basis for a petition/motion against, any action, suit or other proceeding which may be instituted, prosecuted or maintained in breach of this Subcontract, including but not limited to a petition/motion to compel mediation and/or arbitration.

## **SECTION 24. Severability**

Should any provision of this Subcontract be determined by any court to be illegal or invalid, the validity of the remaining parts, terms or provisions shall not be affected thereby, and said illegal or invalid part, term or provision shall be deemed not to be part of this Subcontract.

## **SECTION 25. Governing Law**

This Subcontract is made and entered into within the State of California, and shall in all respects be interpreted, enforced and governed under the laws of the State of California, with venue agreed to be within the County of Marin. The language of all parts of this Subcontract

shall in all cases be construed as a whole, according to its fair meaning, and not strictly for or against either RVPA or RVFD.

## **SECTION 26. Parties' Representations**

RVPA and RVFD each represent and acknowledge that, in executing this Subcontract, they do not rely, and have not relied, upon any representation or statement made by any of their agents, representatives or attorneys with regard to the subject matter, basis or fact of this Subcontract or otherwise.

## **SECTION 27. Binding Upon Successors**

This Subcontract shall be binding upon the parties and their administrators, representatives, executors, successors and assigns, and shall inure to the benefit of the parties, and each of them, and their administrators, representatives, executors, successors and assigns.

## **SECTION 28. Headings**

The section headings and titles contained in this Subcontract are for convenience and reference only and are not intended to define, limit, or describe the scope of any provision of this Subcontract.

## **SECTION 29. Consent**

Whenever any consent or approval is required by this Subcontract, such consent or approval shall not be unreasonably withheld, conditioned, or delayed, except as otherwise specifically set forth herein.

## **SECTION 30. Designated Representatives**

The Executive Officer of RVPA is its designated representative and will administer this Subcontract on its behalf. RVFD's Fire Chief is its designated representative. Changes in designated representatives shall occur by advance written notice to the other party.

## **SECTION 31. Notices**

All notices and demands of any kind which either party may require or desire to serve on the other in connection with this Subcontract must be served in writing either by personal service or by registered or certified mail, return receipt requested, and shall be deposited in the United States Mail, with postage thereon fully prepaid, and addressed to the parties to be served as follows:

If to RVPA:

Executive Officer, Ross Valley Paramedic Authority  
P.O. Box 518

Woodacre, CA 94973

If to RVFD:

Fire Chief, Ross Valley Fire Department  
777 San Anselmo Avenue  
San Anselmo, CA 94960

Each party shall provide the other with telephonic and written notice of any change of address as soon as practicable. Notices given by personal delivery or acknowledged shall be effective immediately.

## **SECTION 32. Appendices**

The following appendices to this Subcontract are attached hereto and incorporated by reference as though fully set forth herein:

Appendix A	Definition of Terms
Appendix B	Paramedic Service Area
Appendix C	Minimum Requirements
Appendix D	Compensation
Appendix E	Standard Insurance Requirements
Appendix F	General Liability Endorsement Form

## **SECTION 33. Execution In Counterparts**

This Subcontract may be executed on behalf of the parties in one or more counterparts, all of which collectively shall constitute one document and subcontract.

## **SECTION 34. Effective Date**

The effective date of this Subcontract is the date set forth in the first paragraph hereof, once this Subcontract is fully executed by each of the parties' representatives set forth below.

**IN WITNESS WHEREOF the parties hereto have entered into and executed this Subcontract as follows:**

**ROSS VALLEY FIRE  
DEPARTMENT**

Attest:

\_\_\_\_\_  
Clerk, RVFD

By: \_\_\_\_\_  
President, Board of Directors

**ROSS VALLEY PARAMEDIC  
AUTHORITY**

Attest:

\_\_\_\_\_  
Clerk, RVPA

By: \_\_\_\_\_  
Chair, Board of Directors

## **APPENDIX A**

### **DEFINITION OF TERMS**

#### **Advanced Life Support (ALS)**

Special services designed to provide definitive pre hospital emergency medical care including but not limited to, cardiopulmonary resuscitation, cardiac monitoring, cardiac defibrillation, advanced airway management, intravenous therapy, administration of specified drugs and other medicinal preparations, and other specified techniques and procedures administered by authorized personnel under the direct supervision of a base hospital as part of a local EMS system at the scene of an emergency, during transport to an acute care hospital, during interfacility transfer, and while in the emergency department of an acute care hospital until responsibility is assumed by the emergency or other medical staff of that hospital.

#### **Hospital**

One of a limited number of hospitals which, upon designation by the local EMS agency and with a written contractual agreement with the local EMS agency, is responsible for providing medical direction and supervision of EMT-P personnel in accordance with Title 22, Section 100169.

#### **Hospital ED Physician**

A physician and surgeon who is currently licensed in California, who is assigned to the emergency department of a participating hospital, and who has been trained to issue advice and instructions to pre-hospital emergency medical care personnel consistent with state-wide guidelines established by the Emergency Medical Services Authority.

#### **Basic Life Support (BLS)**

The level of emergency medical care which includes advanced first aid and cardiopulmonary resuscitation (CPR) procedures which, as a minimum, include recognizing respiratory and cardiac arrest and starting the proper application of cardiopulmonary resuscitation to maintain life without invasive techniques until the victim may be transported or until advanced life support is available.

#### **Code 2**

An urgent, but not emergency, medical response that may result in the transport of a patient. Method of travel - Respond as soon as possible upon receipt of the call, driving in a manner that does not violate any posted speed or traffic regulations, using no red lights or siren.

#### **Code 3**

An emergent medical response that may result in the transport of a patient. Method of travel - Respond as soon as possible upon receipt of the call, using due caution, red lights and siren.



## **County Communications**

The Communications Division of the Sheriffs Department, County of Marin, including all personnel and equipment attached thereto, designated by County to exercise radio control and to coordinate emergency medical dispatching, as well as other specific public safety responses.

## **Dry Run**

An ambulance trip, authorized by County Communications, that does not result in patient contact.

## **Emergency Medical Technician I (EMT-I)**

An individual trained in all facets of basic life support according to the standards proscribed by the state pursuant to the Health and Safety Code, and who has a valid certificate issued pursuant to that law.

## **Emergency Medical Technician Paramedic (EMT-P)**

An individual whose scope of practice to provide advanced life support is according to standards prescribed by state law in the Health and Safety Code, and who has a valid certificate pursuant to that law.

## **Emergency Medical Services (EMS) Agency**

The agency, department, or office having primary responsibility for administration of emergency medical services within Marin County.

## **Emergency Medical Services Authority**

The state agency within the Health and Welfare Agency with the responsibility, under the Health and Safety Code, for the development of planning and implementation guidelines for emergency medical services systems.

## **Mobile Intensive Care Nurse (MICN)**

A registered nurse, employed by a participating hospital and working in a participating hospital Emergency Department who has been authorized by the EMS Medical Director to provide instruction to paramedics under the supervision of a hospital ED physician.

## **Response Times**

"To call" time (dispatch interval) --time from receipt of call by dispatch agency to receipt of call by provider agency or provider agency dispatch.

"To dispatch" time (in-service interval) --time from receipt of call by provider agency until unit is "in service". "In service" means response unit wheels are rolling.

"To-scene" time--time from "in service" to arrival at designated destination--when vehicle wheels stop rolling.

"At scene" time--time interval between arrival on scene and departure from scene.

"Actual response time"-- time interval from receipt of call by provider agency or provider agency dispatch until "on scene". Time used to evaluate contract compliance.

**APPENDIX B**  
**PARAMEDIC SERVICE AREA C**

Central Marin starting at the summit of Loma Alta at Post H-5 of Rancho Canada de Herrera; thence northeasterly to the ridge line between Terra Linda and Sleepy Hollow, continuing southeasterly along the ridge line to the existing city limits of San Rafael; thence southeasterly along said city limits to the most northerly point of Parcel 6 of County Service Area 19; thence leaving said city limits southerly along the northwesterly boundary of said CSA 19 to the point of intersection with the city limits of San Rafael; thence leaving said CSA 19 boundary and continuing southerly and easterly along the San Rafael limits and the southerly boundary of Parcel I of CSA 19 to a point of intersection of said city limits, the easterly right of way of Sir Francis Drake Blvd. East and State Highway 17; thence leaving said San Rafael limits and continuing easterly along the southerly right of way of Highway 17 to the point of intersection with the shoreline of San Francisco Bay at Point San Quentin; thence southerly along said shoreline to a point on the northerly boundary of the Tiburon Fire District; thence westerly along said Fire District boundary and the southerly boundary of Corte Madera to the point of intersection with the Mill Valley City limits; thence westerly along said limits to the most northern point of the City of Mill Valley; thence northwesterly in a direct line to the East Peak of Mr. Tamalpais; thence southwesterly in a direct line to the northern right of way at the easterly terminus of Ridgecrest Blvd.; thence following said right of way to the intersection of Pan Toll Road; thence northwest along Bolinas Ridge Blvd. to the most westerly corner of the 5515.38 acre MMWD parcel as said parcel is described in Book 215 of Official Records at Page 337, Marin County Records; thence northerly and northwesterly along the westerly boundary of said MMWD parcel to the most northerly corner thereof, said corner also being on the westerly boundary of Rancho Canada de Herrera; thence northerly and westerly along said Rancho line to the point of beginning.

## **APPENDIX C**

### **MINIMUM REQUIREMENTS**

#### **I. Coverage Requirements**

- A. Must provide continuous 24-hour/day, year-round coverage for all urgent (Code 2) and emergent (Code 3) medical dispatches in assigned service area.
- B. Must provide a minimum of two ALS staffed Engines to service the RVPA exclusive operating area. Each unit shall consist of a minimum of one Paramedic and one firefighter/EMT meeting County of Marin EMS standards.
- C. Must assure the availability of ALS and BLS care to all patients regardless of their ability to pay. County shall not reimburse Contractor for costs of delivery of indigent care and dry runs except as otherwise provided.
- D. The desired maximum response time for ALS and BLS units is ten (10) minutes to 90% of emergent calls originating in assigned service area.
- E. Response time components will be recorded by County Communications and maintained by County. Contractor will be considered to be "in compliance" with response time requirements when the 'to dispatch' time is two (2) minutes or less ninety five percent of the time, reported monthly.
- F. Must respond immediately with available ALS units and/or BLS units in a mutual aid capacity outside assigned area of responsibility, but within Marin County, if directed to do so by County Communications.
- G. Must provide, or cause to be provided by agreement or contract, availability of ALS or BLS unit(s) to assure citizen access to care.
- H. Review of patient care and services will occur as detailed in contractor's Continuous Quality Improvement plan, which has been reviewed and approved by, and is on file with, the EMS Office.

#### **II. Communication and Dispatch Requirements**

- A. Contractor must agree to install, utilize and maintain the appropriate radio equipment as follows:
  - 1. All ALS and BLS units used for emergency medical response must be equipped with two-way radios on frequencies designated by County Communications for the purpose of dispatching by, and status keeping with, County Communications.
  - 2. Communications equipment, compatible with the existing communications system, must be installed prior to assignment of a vehicle for zone coverage.

3. Two-way radios must be operated in conformance with all applicable rules and regulations of the Federal Communications Commission.
4. All UHF/VHF radio equipment shall be provided at Contractor's expense.
5. All mobile data services and hardware for patient care reports shall be provided at Contractor's expense.
6. All mobile and portable radio equipment used must be approved by the County DPW Communications Shop if they are contracted for repair and maintenance.
7. All emergency calls requiring a Code 3 response which Contractor receives from sources other than County Communications will be reported immediately to County Communications who shall assume responsibility for dispatching the most appropriate response as defined in policy.

B. Dispatching will occur as follows:

1. Contractor-owned units/ambulances will be dispatched by County Communications Center utilizing approved Marin County policies/procedures/and protocols.
2. All subcontracted ALS and BLS units/ambulances involved in emergency medical care under this agreement shall be directly dispatched by County Communications.
3. Upon receipt of verbal authorization, as promptly as possible, the appropriate vehicle and crew must be en route to the designated location, proceeding in a manner specified by EMD protocols. If response will be delayed, Contractor shall inform County Communications of delay and the need for alternative response should be evaluated.
4. Contractor shall inform County Communications of any changes in availability and status of ALS units and BLS units, in or out of service. Those vehicles not staffed according to contract requirements shall be out of service and reported as such to County Communications and the Marin County EMS Agency within 15 minutes.
5. ALS units and BLS ambulances will use the unit identification number designated by County Communications.

### **III. Equipment and Supply Requirements**

A. Vehicles

1. Ambulance vehicles shall meet standards specified in Title 13, Chapter 2, of the California Administrative Code.

2. Vehicles will be maintained cleanly and in good mechanical and body condition at all times.
  3. Vehicle maintenance shall be performed as per manufacturer recommendation, with records of same available for inspection as requested by County.
- B. Safety Equipment: Safety Equipment to be carried on all ambulances and maintained in good working order shall include those items listed as requirements by the California Administrative Code and as recommended by Title 22 of the Health and Safety Code.
- C. In addition to the above, units will carry all equipment listed in the Marin County EMS Policy and Procedure Manual, “ALS Non-transport Supply/Equipment Requirement”, policy #5005, or “ALS First Responder”, policy #8105, as appropriate.

#### **IV. Relationship with the County Department of Health and Human Services:**

- A. Committees
1. Contractor will designate a member of the Pre-hospital Medical Care Committee, a standing committee of the Emergency Medical Care Committee and advisory to the EMS Medical Director and EMS Program Administrator.
    - a. Designation is to assure Contractor input during formulation or change in EMS system policies and procedures.
    - b. Designation is to assure that Contractor is informed as to system direction and change as discussed in on-going meetings.
- B. Data Collection
1. Contractor agrees to utilize standardized ambulance records as designated by County.
  2. Contractor agrees to supply to County other statistical information as mutually agreed upon.
  3. County agrees to supply to Contractor statistical information as mutually agreed upon and related to Contractor's service area.
- C. System Coordination
1. Contractor will work cooperatively with County to plan for, implement and maintain a coordinated and integrated emergency medical services system.
  2. Contractor will maintain complete financial records pertinent to and during the performance of this Subcontract.

3. All records maintained pursuant to this Subcontract shall be available for inspection, audit, or examination by the EMS Medical Director or designee and shall be preserved by the Contractor for at least three (3) years from the termination of this Subcontract.
4. EMS Medical Director or designee may inspect vehicles and records during normal business hours, without prior notice, to verify Contractor compliance with the terms and conditions of this Subcontract.
5. Contractor shall designate a single individual as liaison between the EMS Office, the hospitals, and the Provider Agency.

D. Public Education

1. Contractor shall be active in providing public education to the community it serves (e.g. CPR, 911 campaign, general EMS awareness, etc.).
2. Public education programs shall be coordinated and consistent with objectives established by the parties to this agreement.

## **APPENDIX D COMPENSATION**

### **A. Compensation**

- i. RVPA will compensate RVFD for the services provided pursuant to this Subcontract in accordance with the following annual 2019-2020 compensation schedule (RVFD will provide RVPA with an updated compensation schedule by April 30<sup>th</sup> of each subsequent year of the Subcontract not to exceed a 3% increase per year):

RVFD Summary of RVFD Engine Company Paramedic  
Cost – 9 Medics  
W/ UAL \$232,394

FYE 2020 through FYE 2024 includes 3% salary  
adjustment  
FYE 2022 – 2024 does not include any change in the  
Pension Normal Cost  
\$5,000 Administration  
\$12,000 for Medical Supplies

- ii. RVPA will make payments to RVFD on a quarterly basis.

### **B. Additional Terms**

- i. RVPA has determined that paramedic engine companies can reduce the response times for ALS intervention to the benefit of residents within its area. RVFD will provide advanced life support training to its employees and assign them on all engines for quicker response time.
- ii. RVPA will make available to RVFD certain equipment items that RVPA deems necessary for the operation of an advanced life support service. RVFD will be responsible for proper operation and maintenance of the equipment and agrees to return this equipment to RVPA upon termination of this Subcontract, in good condition excepting normal wear and usage during the term of the Subcontract. Costs of maintenance not arising out of normal wear and usage and not caused by negligence of Subcontractor will be covered by RVPA.



- iii. The paramedic engine company budget for services rendered by RVFD for each fiscal year after 2019-2020 shall be presented to the Board of Directors of RVPA no later than the preceding April 30<sup>th</sup> and approved by the RVPA Board no later than June 30<sup>th</sup> preceding the beginning of the next fiscal year. The parties acknowledge that these dates may be waived if extraordinary circumstances such as delayed labor contract negotiations so require or upon mutual agreement of both RVPA and RVFD.
- iv. Except as otherwise provided herein, RVFD agrees to manage the research, acquisition and maintenance of all medical equipment and supplies necessary for the provision of services pursuant to this Subcontract.
- v. All monies owed to either party and not paid when due shall earn interest at the rate charged by the Local Agency Adjustment Fund.

It is intended by the parties hereto that this Appendix D relating to compensation may be amended annually or as otherwise needed by means of written addendum without the necessity of amending this entire Subcontract.

## **APPENDIX E**

### **STANDARD INSURANCE REQUIREMENTS**

Unless RVPA and RVFD agree otherwise, prior to rendering services provided by the terms and conditions of this Subcontract, RVFD shall acquire and maintain during the term of this Subcontract insurance coverage, through and with an insurer acceptable to RVPA, naming RVPA and its officials, employees, and volunteers as additional insured, (hereinafter referred to as "the insurance"). The limits of insurance herein shall not limit the liability of RVFD hereunder.

1. Except for professional liability coverage said policies shall be in effect until final acceptance of RVFD's work by RVPA and shall provide that they may not be canceled without first providing RVPA with thirty (30) days written notice of such intended cancellation. If RVFD fails to maintain the insurance provided herein, RVPA may secure such insurance and deduct the cost thereof from any funds owing to RVFD.
2. Minimum Scope of Insurance. RVFD shall procure insurance covering general liability, automobile liability, and workers' compensation. Coverage shall be at least as broad as:
  - (a) Insurance Services Office (ISO) Commercial General Liability Occurrence form number CG 0001 or equivalent ISO form. A non-ISO form must be reviewed by RVFD prior to acceptance of the Subcontract.
  - (b) Except as otherwise provided in (e)(ii)(bb) Insurance Services Office form number CA 0001 (Ed. 1/87) covering Automobile Liability, Code 1 "any auto" and Endorsement CA 0029.
  - (c) Workers' Compensation insurance as required by the Labor Code of the State of California and Employers Liability insurance.
  - (d) Professional Errors and Omissions Liability Insurance, coverage form subject to RVFD Approval.
3. Other Insurance Provisions. The policies are to contain, or be endorsed to contain, the following provisions:
  - (a) General Liability and Automobile Liability Coverages. RVPA and its officials, employees and volunteers are to be covered as insureds as respects: liability arising out of activities performed by or on behalf of RVFD; products and completed operations of RVFD; premises owned, leased or used by RVFD; or automobiles owned, leased, hired or borrowed by RVFD. The coverage shall contain no special limitations on the scope of protection afforded to RVPA, its officials, employees or volunteers.
    - (i) RVFD's insurance coverage shall be primary insurance as respects RVPA, its officials, employees and volunteers and any other insureds under this contract. Any insurance of self-insurance maintained by RVPA, its

officials, employees and volunteers or other insureds shall be excess of RVFD's insurance and shall not contribute with it.

- (ii) Any failure to comply with reporting provisions of the policies shall not affect coverage provided to RVPA, its officials, employees and volunteers or other insureds under this contract.
- (iii) Coverage shall state that RVFD's insurance shall apply separately to each 'insured' against whom claim is made or suit is brought, except with respect to the limits of the insurer's liability.

(b) Workers' Compensation and Employers Liability Coverage.

(c) Professional Errors and Omissions insurance.

- 1. Each insurance policy required by this clause shall be endorsed to state that coverage shall not be suspended, voided, canceled by either party, reduced in coverage or in limits except after thirty (30) days prior written notice by certified mail, return receipt requested, has been given to RVPA.

4. Acceptability of Insurers. Insurance is to be placed with insurers with a current AM. Best's rating of no less than A-VII if admitted. A non-admitted insurer shall have a Best's rating of no less than A-X.

5. Minimum Limits of Insurance. RVFD shall maintain limits no less than:

- (a) Commercial General Liability: One Million Dollars (\$1,000,000) combined single limit per occurrence for bodily injury, personal injury and property damage with a general aggregate limit of \$2,000,000.
- (b) Automobile Liability: Subject to the option of RVPA either: (aa) \$1,000,000 combined single limit per accident for bodily injury or property damage or; (bb) Personal Automobile liability coverage of \$500,000 bodily injury and property damage.
- (c) Workers' Compensation and Employers Liability: Workers' compensation limits as required by the Labor Code of the State of California and Employers Liability limits of One Million Dollars (\$1,000,000) per accident.
- (d) Professional Errors and Omissions Liability: Policy limits of not less than One Million Dollars (\$1,000,000) per incident and One Million Dollars (\$1,000,000) annual aggregate, with deductible or self-insured portion not to exceed Two Thousand Five Hundred Dollars (\$2,500). Coverage may be made on a claims-made basis with a "Retro Date" either prior to the date of the Subcontract or the Beginning of the Subcontract work. If claims-made, coverage must extend to a minimum of twelve (12) months beyond completion of project. If coverage is canceled or non-renewed, and not replaced with another claims made policy form with a "Retro Date" prior to the contract effective date, RVFD must purchase

"extended reporting" coverage for a minimum of twelve (12) months after completion of contract work.

6. In addition to the above policies, if RVFD is to hire a subcontractor under this Subcontract, RVFD shall require subcontractor to provide insurance identical to the coverage required under this Subcontract, and shall require subcontractor to name RVPA as additional insured under its Subcontract. Certificate(s) of Insurance(s) and original endorsement(s) providing such coverage shall be provided to RVPA under Paragraph 6 (h) of this Subcontract.
7. Deductibles and Self-Insured retentions. Except as otherwise provided in this Subcontract, any deductibles or self-insured retentions must be declared to and approved by RVPA. At the option of RVPA: the insurer shall reduce or eliminate such deductibles or self-insured retentions as respects RVPA, its officials and employees; or RVFD shall procure a bond guaranteeing payment of losses and related investigations, claim administration and defense expenses.
8. Verification of Coverage. RVFD shall furnish RVPA with Certificate(s) of Insurance and with original endorsement(s) affecting coverage required by this clause. The certificate(s) and endorsement(s) for each insurance policy are to be signed by a person authorized by that insurer to bind coverage on its behalf. The certificate(s) and endorsement(s) are to be on forms provided by RVPA or on forms received and approved by it before work commences. RVPA reserves the right to require complete, certified copies of all required insurance policies, at any time.
9. RVFD shall not render services under the terms and conditions of this Subcontract unless each type of insurance coverage and endorsement is in effect and it has delivered the certificate(s) of insurance and endorsement(s) to RVPA as previously described. If RVFD fails to procure and maintain said insurance, RVPA may, but shall not be required to, procure and maintain the same, and the premiums of such insurance shall be paid by RVFD to RVPA upon demand. The policies of insurance provided herein which are to be provided by RVFD shall be for a period of not less than one year, it being understood and agreed that thirty (30) days prior to the expiration of any policy of insurance, RVFD will deliver to RVPA a renewal or new policy to take the place of the policy expiring.
10. RVPA shall have the right to request such further coverages and/or endorsements on the insurance as it deems necessary, at RVFD's expense. The amounts, insurance policy forms, endorsement(s) and insurer(s) issuing the insurance shall be satisfactory to RVPA in its sole and absolute discretion.

**APPENDIX F**  
**GENERAL LIABILITY ENDORSEMENT FORM**

(Current Form To Be Obtained/Approved By Parties)

**ROSS VALLEY FIRE DEPARTMENT  
STAFF REPORT**

For the meeting of: January 8, 2020

To: Board of Directors

From: Jason Weber, Fire Chief

Subject: Appointing Board Member to the Staffing/Deployment/Budget Committee

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**RECOMMENDATION:**

Appoint two Board Members to serve on the committee.

**DISCUSSION:**

During the recent MOU negotiations with the Firefighter's association, there was much discussion on staffing, deployment, and budget for Ross Valley Fire Department. Due to the need to look at this in depth, to complete the Standards of Cover Study, and to bring more people to the table for this important topic, there was a side letter created to form a committee comprised of two representatives from the Firefighter's Association, one representative from the Chief Officer's Association, the Executive Officer, at least one member of the Fire Executive Staff, at least one Town Manager, and at least one member from the Ross Valley Fire Department Board.

Staff is recommending that two Board Members be appointed to this committee and that there be representation across all four jurisdictions within Ross Valley Fire amongst the Town Managers and Board appointees.

A meeting will be organized once the committee has been selected.

**FISCAL IMPACT:**

There is no fiscal impact.

**SIDE LETTER**  
**STAFFING / DEPLOYMENT / REVENUE-BUDGET-COST**  
**BETWEEN**  
**ROSS VALLEY FIRE DEPARTMENT**  
**AND**  
**ROSS VALLEY FIREFIGHTERS' ASSOCIATION**  
**LOCAL 1775**

June 21, 2019

The Ross Valley Fire Department (hereinafter Department) and the Ross Valley Firefighters' Association (hereinafter Association) have mutually agreed to the following:

- The Department shall create a committee comprised of the following:
  - Two representatives selected by the Association
  - One representative selected by the Ross Valley Chief Officers' Association
  - The Executive Officer
  - At least one member of the Fire Executive Staff (Fire Chief, Deputy Fire Chief, Deputy Director)
  - At least one of the Managers (City/General), which includes the Executive Officer
  - At least one member of the Ross Valley Fire Board
- The Committee shall meet no later than 180 days after the adoption of the Memorandum of Understanding between the Department and the Association.
- The Committee shall discuss the following
  - Staffing
  - Deployment
  - Revenue/Budget/Cost

If the foregoing is in accordance with your understanding, please sign below:

For the Department

For the Association

\_\_\_\_\_

\_\_\_\_\_

Date: \_\_\_\_\_

Date: \_\_\_\_\_

**ROSS VALLEY FIRE DEPARTMENT  
STAFF REPORT**

For the meeting of January 8, 2020

To: Board of Directors

From: Jason Weber – Fire Chief

Subject: Creation of Firefighter Paramedic Position and Side Letter of Agreement with Ross Valley Firefighters Local 1775

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**RECOMMENDATION:**

Adopt resolution 20-01, creating the classification of Firefighter Paramedic, Authorize the Board President and Fire Chief to ratify the side letter of agreement with Ross Valley Professional Firefighters IAFF Local 1775 regarding the creation of said position.

**BACKGROUND:**

Over the course of the last year the Department has completed an updated Standards of Coverage study and is in the process of determining an appropriate course of action for facility upgrades/replacement. Additionally, with recent retirements the Department is down three positions. To ensure adequate staffing, allow for training of new recruit's, staff is proposing the creation of a Firefighter Paramedic position to fill immediate vacancies. This will allow the Department time to work with member agencies on longer term goals associated with facilities and staffing.

**FISCAL IMPACT:**

The proposed re-classification of Firefighter Paramedic is an interim replacement for the current classification of Firefighter/Engineer Paramedic. Upon placement of candidates within the classification of Firefighter Paramedic in year one estimated savings are \$9,000.

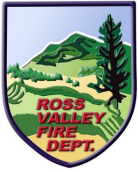
**Attachments:**

MOU Side Letter

Firefighter Paramedic Job Classification

Resolution 20-01





# ROSS VALLEY FIRE DEPARTMENT

Policies and Procedures  
Administration  
Payroll and Staffing Management

## 4.1.1.8 Firefighter Paramedic

Date Revised: 12/2019

Date Created: 12/2019

Page 1 of 4

### **DEFINITION**

The Firefighter Paramedic will participate in emergency and non-emergency responses, station activities, training, fire prevention, inspections, and other duties as required and assigned. The Firefighter Paramedic directly reports to the Fire Captain.

### **CLASS CHARACTERISTICS**

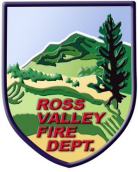
The Firefighter Paramedic will participate in a wide range of emergency and rescue activities, including emergency medical services, fire suppression, extrication, heavy rescue, and hazardous materials handling. Firefighter Paramedics also have responsibility for emergency medical technician paramedic services, providing pre-hospital emergency medical care of the sick or injured.

Immediate supervision is provided by the Fire Captain. General supervision may be provided by other management personnel of the Fire Department. Technical supervision and direction for Paramedic duties comes from the Medical Director, Base Hospital and County protocols. Individuals are periodically evaluated by supervisors regarding their progress in skill development and other work-related elements of the job, both during and after completion of the initial probationary employment period.

### **EXAMPLES OF DUTIES**

Duties may include, but are not limited to the following:

- Required to safely respond to emergencies and public service requests including: fires, medical aid, resuscitation, rescue, and natural disasters.
- Operate and maintain a variety of equipment and apparatus, and maintain fire stations and grounds.
- Train with and operate all equipment as required to perform at emergency and non-emergency calls for service.
- Firefighters may be assigned to fire prevention, public education, and training programs.



# ROSS VALLEY FIRE DEPARTMENT

Policies and Procedures  
Administration  
Payroll and Staffing Management

## 4.1.1.8 Firefighter Paramedic

Date Revised: 12/2019

Date Created: 12/2019

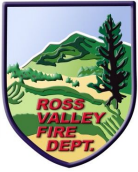
Page 2 of 4

- Will be required to produce reports relating to emergency medical service, maintenance, training, and prevention activities.
- Inventory and restock fire apparatus as required. Perform any other duties related to maintaining and operating the fire apparatus.
- Communicates regularly with other station personnel in order to coordinate station and equipment maintenance and activities.
- Participates in community relations assigned to the engine company.
- Provides patient assessment quickly and thoroughly and applies the appropriate medical treatment including rescue, first aid and advanced life support according to local County protocols and latest technology available.
- Participates in proficiency training to develop and maintain job skills.
- May assist in the investigation of fire causes and the preservation of evidence when a fire is of suspicious origin; prepares reports and may testify in court as to the findings.
- Assists in making residential, commercial and industrial inspections to discover and eliminate potential fire hazards and gain compliance with federal, state and local laws, codes and ordinances.

### PREFERRED / HIGHLY DESIRED

Knowledge of:

- State and local emergency medical technician paramedic procedures and treatment approaches.
- Medical terminology.
- Basic operation and mechanics of emergency medical response equipment.
- Fire suppression and rescue principles, practices, techniques, apparatus, and fire service hydraulics equipment.
- Principles of fire behavior, physics, chemistry of fire, mechanics of pumps and effects of weather on fire.
- Building design, construction, and material characteristics; weights, measures, and capacities.
- Ventilation, forcible entry, ladder, and hose practices and techniques.
- Related tools and equipment usage and maintenance.



# ROSS VALLEY FIRE DEPARTMENT

Policies and Procedures  
Administration  
Payroll and Staffing Management

## 4.1.1.8 Firefighter Paramedic

Date Revised: 12/2019

Date Created: 12/2019

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- Fire control safety procedures; wildland fire control practices and principles.
- Effective teamwork techniques.

Skills and ability to:

- Make sound independent paramedic decisions.
- Perform basic and advanced life support procedures.
- React quickly and calmly to emergency situations.
- Analyze emergency conditions and adopt quick, effective, and reasonable courses of action.
- Write comprehensive reports and maintain accurate records.
- Perform basic mathematical calculations.
- Read and interpret complex technical documents such as maps, diagrams, and textbooks.
- Clean and maintain fire station and grounds.
- Teach classes and participate in public education demonstrations and activities.
- Understand and follow verbal and written instructions.
- Deal effectively with those contacted in the course of work.
- Work and live harmoniously with co-workers.

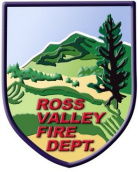
## EXPERIENCE AND EDUCATION

Experience:

- Any combination of experience that demonstrates possession of requisite knowledge, skills, and abilities.

Education:

- High school diploma or equivalent.
- In accordance with State legal requirements, applicant must be at least 18 years old by the application filing deadline.
- Valid Emergency Medical Technician Paramedic License



# ROSS VALLEY FIRE DEPARTMENT

**Policies and Procedures  
Administration  
Payroll and Staffing Management**

## **4.1.1.8 Firefighter Paramedic**

**Date Revised: 12/2019**

**Date Created: 12/2019**

**Page 4 of 4**

- Advanced Cardiac Life Support (ACLS) certification which must be maintained throughout employment.
- Firefighter I Certificate issued by the California State Fire Marshal or must have successfully completed a California State Fire Marshal approved Firefighter I Academy.
- Healthcare Provider CPR certificate issued by a training center approved by the California EMS Authority. Healthcare Provider cards issued by the American Heart Association and the American Red Cross meet the CPR requirement. Must be maintained throughout employment.
- California Physical Ability Test (CPAT) card issued during the 12-month period prior to application for recruitment of Firefighter/Paramedic position.
- Emergency Medical Technician-Paramedic license issued by the State of California. In addition, must possess the ability to secure Marin County EMS accreditation to practice, upon appointment. License must be maintained throughout employment.
- Valid California Class C Driver's License with firefighter endorsement or California Class B Driver's License with required endorsements is required within 6 months of appointment.

## **PHYSICAL DEMANDS**

Due to the varied and unpredictable nature of firefighting and public safety, personnel may be required to perform the following and more:

Position requires prolonged sitting, standing, walking, running, jumping, reaching, repetitive hand movements, twisting, turning, kneeling, bending, squatting, and stooping in the performance of daily activities. Personnel must frequently lift and/or move up to 100 pounds and occasionally lift and/or move more than 100 pounds. The position also requires both near and far vision, peripheral vision, depth perception, and the ability to adjust focus. The position entails working in hazardous situations/conditions and the potential risk of exposure to blood borne pathogens in the performance of duties.

## **Side letter of Agreement between the Ross Valley Fire Department and the Ross Valley Professional Firefighters' IAFF Local 1775**

Whereas the Ross Valley Fire Department is in the process of analyzing facilities and staffing, the parties agree to the following:

1. The parties agree on the importance of maintaining filled positions to allow necessary time for entry level training prior to being placed on emergency apparatus. Additionally, parties agree on the importance of long-term planning for facilities and staffing that must be done in a collaborative and thoughtful way to ensure quality, sustainable services.
2. The parties agree to move forward with the creation of a Firefighter Paramedic position. Additionally, the parties agree to place on hold the Firefighter/Engineer Paramedic recruitment to allow a reasonable timeframe to work collaboratively on staffing options.
3. The parties agree that the Firefighter Paramedic position will be dissolved and incumbents holding those positions will be automatically transferred into the existing Firefighter/Engineer Paramedic position after successfully passing a probationary period or 12mos whichever is first if parties do not reach mutually agreeable terms related to position restructuring.
4. This agreement shall hereby be incorporated by this reference into the parties' MOU.
5. The Firefighter Paramedic position will be entitled to the same benefits and provisions as others in the Ross Valley Firefighters' Association according to the current MOU.
6. The monthly Salary for the Firefighter Paramedic position shall be:

Step A	\$7,986
Step B	\$8,385
Step C	\$8,805

**Ross Valley Fire Department**

**Ross Valley Fire Firefighters'  
Association IAFF Local 1775**

By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date \_\_\_\_\_

By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date \_\_\_\_\_

By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date \_\_\_\_\_

Ratified: IAFF Local 1775  
By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date \_\_\_\_\_