



Ross Valley Fire Department

777 San Anselmo Avenue, San Anselmo, CA 94960

Board of Directors
Ross Valley Fire Department
<https://zoom.us/j/99047758256>
Webinar ID: 990 4775 8256
Phone: 669-900-3683

For callers *9 to raise your hand *6 to mute/unmute

Wednesday, January 13th, 2021
6:00 pm – Badge Pinning Ceremony
6:30 pm RVFD Board Meeting

Call to order – 6:30pm

1. Election of President and Vice President – Fire 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 Fire 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 & December
 - b) Call report and out of jurisdiction report – November & December
 - c) Current Budget Report
 - d) Minutes from the November 18th, 2020 Board Meeting
 - e) TC Professional Service Agreement
 - f) Resolution 21-01 Part-time Employees
6. Audit Presentation – FY 19/20 – Maze and Associates (Annual Audit Report 06-30-2020) - Deputy Director Yeager & Finance Director Helen Yu-Scott

Next meeting – Scheduled for Wednesday, February 10, 2021, Location TBD.

s/Mariana Gonzalez, 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

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

ROSS VALLEY FIRE DEPARTMENT STAFF REPORT

For the meeting of January 13, 2021

To: Board of Directors

From: Jason Weber, Fire Chief

Subject: Election of President and Vice-President

RECOMMENDATION:

For the Board to elect a new President and Vice-President for the year 2021.

BACKGROUND:

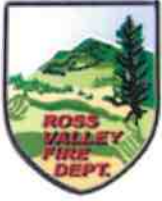
The Fire Board adopted a policy in the form of Resolution 00-11 which established the offices of President and Vice President. New officers are elected in January of each year, serving a one-year term. The practice has been to alternate the presidency and vice-presidency between the member agencies.

DISCUSSION:

In January of 2020, Richard Shortall was elected President and Ford Greene was elected Vice President. In keeping with past practice, a member from San Anselmo is due to be elected as President, and a member from Ross is due to be elected as Vice-President. Typically, the Vice President would be elected President.

In 2022, a member from Ross would be due to be President and a representative from Fairfax would be due to be elected Vice President. Below is a table showing the past Presidents and Vice Presidents by Town.

Year	President	Vice President
Jan 2021		
Jan 2020	Richard Shortall (Sleepy Hollow)	Ford Greene (San Anselmo)
Jan 2019	Peter Lacques (Fairfax)	Richard Shortall (Sleepy Hollow)
Jan 2018	Elizabeth Brekhus (Ross)	Peter Lacques (Fairfax)
Feb 2017	Tom McInerney (San Anselmo)	Elizabeth Brekhus (Ross)
Jan 2016	Richard Shortall (Sleepy Hollow)	Tom McInerney (San Anselmo)
Jan 2015	John Reed (Fairfax)	Richard Shortall (Sleepy Hollow)



Ross Valley Fire, CA

Check Report

By Check Number

Date Range: 11/01/2020 - 11/30/2020

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Bank Code: AP-Accounts Payable						
01272	Diesel Direct West Inc	11/02/2020	Regular	0.00	1,742.74	21511
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Account Number	Account Name	Item Description	Distribution Amount			
83546052	Invoice	11/02/2020	APR 2020 - GASOLINE UNL - 70.1 GALLONS	0.00	176.57	
01.25.62988.00	FUEL	APR 2020 - GASOLINE UNL - 70.1 ...	176.57			
83546053	Invoice	11/02/2020	APR 2020 - ULSD CLEAR - 200 GALLONS	0.00	608.41	
01.25.62988.00	FUEL	APR 2020 - ULSD CLEAR - 200 GAL...	608.41			
83651484	Invoice	11/02/2020	JUL 2020 - GASOLINE UNL - 57.7 GALLONS	0.00	218.71	
01.25.62988.00	FUEL	JUL 2020 - GASOLINE UNL - 57.7 ...	218.71			
83651485	Invoice	11/02/2020	JUL 2020 - ULSD CLEAR - 210.5 GALLONS	0.00	739.05	
01.25.62988.00	FUEL	JUL 2020 - ULSD CLEAR - 210.5 G...	739.05			
01073	U.S. Bank Corporate Payment System	11/09/2020	Regular	0.00	6,070.34	21512
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Account Number	Account Name	Item Description	Distribution Amount			
INV0002949	Invoice	11/09/2020	10/22/2020 - MAHONEY - DROPBOX CLOUD ...	0.00	119.88	
01.14.61500.21	BUILDING MAINTENANCE ...	10/22/2020 - MAHONEY - DROPB...	119.88			
INV0002950	Invoice	11/09/2020	10/22/2020 - BASTIANON - FAIRFAX LUMBER..	0.00	6.71	
01.15.61131.00	FIRE PREVENTION	10/22/2020 - BASTIANON - FAIRF...	6.71			
INV0002951	Invoice	11/09/2020	10/22/2020 - BASTIANON - FAST SIGNS - UV ...	0.00	81.75	
01.15.61131.00	FIRE PREVENTION	10/22/2020 - BASTIANON - FAST S...	81.75			
INV0002952	Invoice	11/09/2020	10/22/2020 - POPKEN - TRANSBAY SECURITY...	0.00	195.87	
01.05.62200.00	GENERAL DEPARTMENT S...	10/22/2020 - POPKEN - TRANSBAY..	195.87			
INV0002953	Invoice	11/09/2020	10/22/20 - GRASSER - PROFITLINE DIST - GRI...	0.00	195.30	
01.14.61500.00	BUILDING MAINTENANCE ...	10/22/20 - GRASSER - PROFITLINE...	195.30			
INV0002954	Invoice	11/09/2020	10/22/20 - STANDFIELD - OES TRAVEL EXPN...	0.00	17.05	
01.10.62203.00	EMERGENCY RESPONSE SU...	10/22/20 - STANDFIELD - OES TRA...	17.05			
INV0002956	Invoice	11/09/2020	10/22/20 - STANDFIELD - OES TRVL EXPNSES ..	0.00	48.00	
01.10.62203.00	EMERGENCY RESPONSE SU...	10/22/20 - STANDFIELD - OES TRV...	48.00			
INV0002957	Invoice	11/09/2020	10/22/20 - STANDFIELD - OES TRVL EXPNSES ..	0.00	120.27	
01.10.62203.00	EMERGENCY RESPONSE SU...	10/22/20 - STANDFIELD - OES TRV...	120.27			
INV0002958	Invoice	11/09/2020	10/22/20 - HOGGAN - HOMEDEPOT - STEEL ...	0.00	468.69	
01.14.61500.21	BUILDING MAINTENANCE ...	10/22/20 - HOGGAN - HOMEDEP ...	468.69			
INV0002959	Invoice	11/09/2020	10/22/20 - HOGGAN - HARBOR FREIGHT - T...	0.00	30.44	
01.14.61500.00	BUILDING MAINTENANCE ...	10/22/20 - HOGGAN - HARBOR FR...	30.44			
INV0002960	Invoice	11/09/2020	10/22/20 - HOGGAN - ED JONES CO - SLVR N...	0.00	65.57	
01.05.62200.00	GENERAL DEPARTMENT S...	10/22/20 - HOGGAN - ED JONES ...	65.57			
INV0002961	Invoice	11/09/2020	10/22/20 - ARENAS - RTIC - SOFT PACK 40	0.00	141.36	
01.10.63131.00	EQUIPMENT	10/22/20 - ARENAS - RTIC - SOFT ...	141.36			
INV0002962	Invoice	11/09/2020	10/22/20 - ARENAS - COMPLT WELDERS SUP...	0.00	57.51	
01.10.62204.00	PARAMEDIC RESPONSE SU...	10/22/20 - ARENAS - COMPLT WE...	57.51			
INV0002963	Invoice	11/09/2020	10/22/20 - ARENAS - RESCUE ESSENTIALS/TR...	0.00	184.99	
01.10.62204.00	PARAMEDIC RESPONSE SU...	10/22/20 - ARENAS - RESCUE ESS...	184.99			
INV0002964	Invoice	11/09/2020	10/22/20 - ARENAS - AMAZON - SAFETY GLA...	0.00	556.81	
01.10.62204.00	PARAMEDIC RESPONSE SU...	10/22/20 - ARENAS - AMAZON - S...	556.81			
INV0002965	Invoice	11/09/2020	10/22/20 - JAMOTTE - ROGUE FITNESS - AB ...	0.00	264.72	
01.14.61500.21	BUILDING MAINTENANCE ...	10/22/20 - JAMOTTE - ROGUE - M...	-322.49			

Check Report

Date Range: 11/01/2020 - 11/30/2020

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
	<u>01.14.63042.00</u>	EXERCISE EQUIPMENT	10/22/20 - JAMOTTE - ROGUE FIT...		587.21	
<u>INV0002966</u>	Invoice	11/09/2020	10/22/20 - BIRMINGHAM - PERRY'S DELI - F...	0.00	26.90	
	<u>01.10.62203.00</u>	EMERGENCY RESPONSE SU...	10/22/20 - BIRMINGHAM - PERRY'...		26.90	
<u>INV0002967</u>	Invoice	11/09/2020	10/22/20 - BIRMINGHAM - BREAD&BUTTER -..	0.00	39.42	
	<u>01.10.62203.00</u>	EMERGENCY RESPONSE SU...	10/22/20 - BIRMINGHAM - BREA...		39.42	
<u>INV0002968</u>	Invoice	11/09/2020	10/22/20 - BIRMINGHAM - MANA BOWLS - ...	0.00	12.00	
	<u>01.10.62203.00</u>	EMERGENCY RESPONSE SU...	10/22/20 - BIRMINGHAM - MANA...		12.00	
<u>INV0002969</u>	Invoice	11/09/2020	10/22/20 - BIRMINGHAM - SHORELINE COFF...	0.00	65.53	
	<u>01.10.62203.00</u>	EMERGENCY RESPONSE SU...	10/22/20 - BIRMINGHAM - SHORE...		65.53	
<u>INV0002970</u>	Invoice	11/09/2020	10/22/20 - BIRMINGHAM - THE COUNTER - ...	0.00	88.75	
	<u>01.10.62203.00</u>	EMERGENCY RESPONSE SU...	10/22/20 - BIRMINGHAM - THE C...		88.75	
<u>INV0002971</u>	Invoice	11/09/2020	10/22/20 - BIRMINGHAM - THE NEW BAIT S...	0.00	62.97	
	<u>01.10.62203.00</u>	EMERGENCY RESPONSE SU...	10/22/20 - BIRMINGHAM - THE N...		62.97	
<u>INV0002972</u>	Invoice	11/09/2020	10/22/20 - BIRMINGHAM - GOOD EARTH - F...	0.00	41.49	
	<u>01.10.62203.00</u>	EMERGENCY RESPONSE SU...	10/22/20 - BIRMINGHAM - GOOD...		41.49	
<u>INV0002973</u>	Invoice	11/09/2020	10/22/20 - ROSECRANS - THE NEW PIG - EQU...	0.00	257.51	
	<u>01.10.63131.00</u>	EQUIPMENT	10/22/20 - ROSECRANS - THE NEW...		257.51	
<u>INV0002974</u>	Invoice	11/09/2020	10/22/20 - GONZALES - FASTRAK - TOLL DUES	0.00	25.00	
	<u>01.05.62200.00</u>	GENERAL DEPARTMENT S...	10/22/20 - GONZALES - FASTRAK -...		25.00	
<u>INV0002975</u>	Invoice	11/09/2020	10/22/20 - GONZALES - MONDAY.COM - SU...	0.00	99.00	
	<u>01.05.61105.00</u>	OTHER CONTRACT SERVICES	10/22/20 - GONZALES - MONDAY....		99.00	
<u>INV0002977</u>	Invoice	11/09/2020	10/20/20 - GONZALES - STAMPS.COM - SUP...	0.00	61.43	
	<u>01.05.62003.00</u>	POSTAGE	10/20/20 - GONZALES - STAMPS....		61.43	
<u>INV0002978</u>	Invoice	11/09/2020	10/22/20 - GONZALES - MEDSPEC SUPPLIES -...	0.00	80.61	
	<u>01.10.63131.00</u>	EQUIPMENT	10/22/20 - GONZALES - MEDSPEC ...		80.61	
<u>INV0002979</u>	Invoice	11/09/2020	10/22/20 - GUTIERREZ - GCR TIRES - VEHICLE...	0.00	2,116.64	
	<u>01.25.62989.00</u>	PARTS VEHICLE	10/22/20 - GUTIERREZ - GCR TIRES..		2,116.64	
<u>INV0002980</u>	Invoice	11/09/2020	10/22/20 - GUTIERREZ - OREILLY AUTO - SP...	0.00	45.64	
	<u>01.25.62989.00</u>	PARTS VEHICLE	10/22/20 - GUTIERREZ - OREILLY ...		45.64	
<u>INV0002981</u>	Invoice	11/09/2020	10/22/20 - GUTIERREZ - WEATHER TECH - FL...	0.00	474.54	
	<u>15.00.63154.00</u>	VEHICLE PURCHASE	10/22/20 - GUTIERREZ - WEATHER...		474.54	
<u>INV0002982</u>	Invoice	11/09/2020	10/22/20 - GONZALES - STAMPS.COM - SRV...	0.00	17.99	
	<u>01.05.62003.00</u>	POSTAGE	10/22/20 - GONZALES - STAMPS....		17.99	
	Void	11/09/2020	Regular	0.00	0.00	21513
	Void	11/09/2020	Regular	0.00	0.00	21514
01000	American Messaging	11/10/2020	Regular	0.00	47.62	21515
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
<u>W4106073UK</u>	Invoice	11/05/2020	11/1/2020-11/30/2020 ACCT NUMBER W4-...	0.00	47.62	
	<u>01.10.63150.00</u>	COMMUNICATIONS EQUI...	11/1/2020-11/30/2020 ACCT NU...		47.62	
01026	AT&T Calnet	11/10/2020	Regular	0.00	1,184.40	21516
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
<u>000015512286</u>	Invoice	11/05/2020	9/25/2020-10/24/2020 BAN 9391026581	0.00	394.80	
	<u>01.14.61705.00</u>	TELEPHONE	9/25/2020-10/24/2020 BAN 9391...		394.80	
<u>000015512287</u>	Invoice	11/05/2020	9/25/2020-10/24/2020 BAN 9391026582	0.00	394.80	
	<u>01.14.61705.00</u>	TELEPHONE	9/25/2020-10/24/2020 BAN 9391...		394.80	
<u>000015512289</u>	Invoice	11/05/2020	9/25/2020-10/24/2020 BAN 9391026584	0.00	394.80	
	<u>01.14.61705.00</u>	TELEPHONE	9/25/2020-10/24/2020 BAN 9391...		394.80	
01148	Brian Costello	11/10/2020	Regular	0.00	1,335.00	21517

Check Report

Date Range: 11/01/2020 - 11/30/2020

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			
2020-5	Invoice	11/05/2020	SEPT/OCT 2020 - TROUBLESHOOTING/REM...	0.00	540.00	
	01.05.61121.00		COMPUTER SOFTWARE/SU... SEPT/OCT 2020 - TROUBLESHOOT...		540.00	
2020-7	Invoice	11/05/2020	OCT 2020 - PROCURE ASA 5506 MATERIAL/T...	0.00	795.00	
	01.05.61121.00		COMPUTER SOFTWARE/SU... OCT 2020 - PROCURE ASA 5506 M...		795.00	
01313	Comcast	11/10/2020	Regular	0.00	855.59	21518
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Account Number	Account Name	Item Description	Distribution Amount			
632-11052020	Invoice	11/05/2020	632 - 33 SFD BLVD - 10.28.2020-11.27.2020	0.00	855.59	
	01.14.61705.00		TELEPHONE 632 - 33 SFD BLVD - 10.28.2020-11..		855.59	
01272	Diesel Direct West Inc	11/10/2020	Regular	0.00	1,052.32	21519
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Account Number	Account Name	Item Description	Distribution Amount			
83793280	Invoice	11/05/2020	NOV 2020 - ULSD CLEAR 300 GALLONS	0.00	1,052.32	
	01.25.62988.00		FUEL NOV 2020 - ULSD CLEAR 300 GAL...		1,052.32	
01025	Emergency Reporting/Turnout TopCo, LLC DBA Ba	11/10/2020	Regular	0.00	371.25	21520
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Account Number	Account Name	Item Description	Distribution Amount			
INV202019305	Invoice	11/05/2020	10/1/2020 - 6/30/2021 - RECURRING SUBSC...	0.00	371.25	
	01.05.61121.00		COMPUTER SOFTWARE/SU... 10/1/2020 - 6/30/2021 - RECURRI...		371.25	
01017	Fairfax Lumber	11/10/2020	Regular	0.00	23.53	21521
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Account Number	Account Name	Item Description	Distribution Amount			
217330	Invoice	11/05/2020	OCT 2020 - STA 18 - ROUGHSWEEP PUSHBR...	0.00	23.53	
	01.10.62203.00		EMERGENCY RESPONSE SU... OCT 2020 - STA 18 - ROUGHSWEEP..		23.53	
01036	Marin County Tax Collector	11/10/2020	Regular	0.00	1,316.20	21522
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Account Number	Account Name	Item Description	Distribution Amount			
2020-4512	Invoice	11/05/2020	JULY 2020 EXTERNAL CHARGES - RADIO SHO...	0.00	1,316.20	
	01.10.61101.00		RADIO REPAIR JULY 2020 EXTERNAL CHARGES - ...		1,316.20	
01354	Matrix HG	11/10/2020	Regular	0.00	2,299.74	21523
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Account Number	Account Name	Item Description	Distribution Amount			
144972	Invoice	11/05/2020	9/29/2020 - RVFD STATION 20/THERMOSTAT..	0.00	2,299.74	
	01.14.61500.20		BUILDING MAINTENANCE ... 9/29/2020 - RVFD STATION 20/TH...		2,299.74	
01020	PG&E	11/10/2020	Regular	0.00	1,641.01	21524
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Account Number	Account Name	Item Description	Distribution Amount			
758-11052020	Invoice	11/05/2020	758 - PARK,BOLINAS, BUTTERFIELD, SAN AN...	0.00	1,641.01	
	01.14.61702.00		GAS AND ELECTRIC 758 - PARK,BOLINAS, BUTTERFIEL...		1,641.01	
01188	Staples Credit Plan	11/10/2020	Regular	0.00	449.00	21525
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Account Number	Account Name	Item Description	Distribution Amount			
2656819721	Invoice	11/05/2020	SEPT 2020-STORAGE BOX/BUG KILLER/POST...	0.00	71.14	
	01.05.62000.00		OFFICE SUPPLIES SEPT 2020-STORAGE BOX/BUG KIL...		71.14	
2656980631	Invoice	11/05/2020	SEPT 2020 - JAM PAPER 9X12	0.00	32.99	
	01.05.62000.00		OFFICE SUPPLIES SEPT 2020 - JAM PAPER 9X12		32.99	
2657906611	Invoice	11/05/2020	OCT 2020 - POSTIT SIGN/DYMO LABELWRIT...	0.00	53.74	
	01.05.62000.00		OFFICE SUPPLIES OCT 2020 - POSTIT SIGN HERE/LA...		53.74	
2657914631	Invoice	11/05/2020	OCT 2020 - FILE/HEAVY DUTY RETRACT/CON...	0.00	36.57	

Check Report

Date Range: 11/01/2020 - 11/30/2020

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
	01.05.62000.00	OFFICE SUPPLIES	OCT 2020 - FILE/HEAVY DUTY RET...		36.57	
2661623831	Invoice	11/05/2020	OCT 2020 - SCOTCH HEAVY DUTY SHIPPING	0.00	20.65	
	01.05.62000.00	OFFICE SUPPLIES	OCT 2020 - SCOTCH HEAVY DUTY ...		20.65	
2664750981	Invoice	11/05/2020	OCT 2020 - STOREX PRTBLE FILE (REFUND 26...	0.00	0.04	
	01.05.62000.00	OFFICE SUPPLIES	OCT 2020 -		31.28	
	01.05.62000.00	OFFICE SUPPLIES	OCT 2020 -		-31.24	
2667221871	Invoice	11/05/2020	OCT 2020-BIC RND STICK/DURACELL/HANGI...	0.00	28.37	
	01.05.62000.00	OFFICE SUPPLIES	OCT 2020-BIC RND STICK/DURACE...		28.37	
2671254771	Invoice	11/05/2020	OCT 2020 - PENDAFLEX HANGING FILE	0.00	27.85	
	01.05.62000.00	OFFICE SUPPLIES	OCT 2020 - PENDAFLEX HANGING ...		27.85	
3899	Invoice	11/05/2020	SEPT 2020 - APC BACKUPS/BLK TONER	0.00	177.65	
	01.05.62000.00	OFFICE SUPPLIES	SEPT 2020 - APC BACKUPS/BLK T...		177.65	
01358	Thomas J Finn	11/10/2020	Regular	0.00	92.35	21526
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
INV0002984	Invoice	11/05/2020	NOV 2020 - REISSUE OF CHECK 10481 - 12/3...	0.00	92.35	
	01.00.60040.00		BOARD MEMBER STIPEND		92.35	
01098	Verizon Wireless	11/10/2020	Regular	0.00	687.99	21527
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
9865626676	Invoice	11/05/2020	9/24/2020-10/23/2020 ACCT NUMBER 8421...	0.00	687.99	
	01.14.61705.00		TELEPHONE		687.99	
01285	360 Rescue LLC	11/18/2020	Regular	0.00	850.00	21528
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
INV0002985	Invoice	11/16/2020	NOV 2020 - ROPE RESCUE TECH CLASS 12/4-...	0.00	850.00	
	01.10.61000.00		TRAINING AND EDUCATION		850.00	
01285	360 Rescue LLC	11/18/2020	Regular	0.00	-850.00	21528
01026	AT&T Calnet	11/18/2020	Regular	0.00	747.43	21529
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
000015598225	Invoice	11/16/2020	10/10/2020-11/9/2020 BAN 9391026573	0.00	22.66	
	01.14.61705.00		TELEPHONE		22.66	
000015598227	Invoice	11/16/2020	10/10/2020 - 11/9/2020 BAN 9391026575	0.00	675.47	
	01.14.61705.00		TELEPHONE		675.47	
000015598228	Invoice	11/16/2020	10/10/2020 - 11/9/2020 BAN 9391026577	0.00	26.79	
	01.14.61705.00		TELEPHONE		26.79	
000015598449	Invoice	11/16/2020	10/10/2020-11/9/2020 BAN 9391031636	0.00	22.51	
	01.14.61705.00		TELEPHONE		22.51	
01026	AT&T Calnet	11/18/2020	Regular	0.00	-747.43	21529
01054	BoundTree Medical	11/18/2020	Regular	0.00	354.29	21530
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
83826044	Invoice	11/16/2020	OCT 2020 - BCKBRD/GLUTOSE/ECG PADS/EL...	0.00	343.34	
	01.10.62204.00		PARAMEDIC RESPONSE SU... OCT 2020 - BCKBRD/GLUTOSE/EC...		343.34	
83830948	Invoice	11/16/2020	OCT 2020 - ONDANSETRON 4MG TABLET/2...	0.00	10.95	
	01.10.62204.00		PARAMEDIC RESPONSE SU... OCT 2020 - ONDANSETRON 4MG ...		10.95	
01054	BoundTree Medical	11/18/2020	Regular	0.00	-354.29	21530
01029	Department of Justice	11/18/2020	Regular	0.00	98.00	21531

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Date Range: 11/01/2020 - 11/30/2020

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		
479435	Invoice	11/16/2020	OCT 2020 - FINGERPRINT APPS/FBI	0.00	98.00	
	01.05.61129.00		HIRING EXPENSES		98.00	
01029	Department of Justice	11/18/2020	Regular	0.00	-98.00	21531
01272	Diesel Direct West Inc	11/18/2020	Regular	0.00	902.46	21532
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
83802185	Invoice	11/16/2020	NOV 2020 - GASOLINE UNL 46.3 GALLONS	0.00	175.35	
	01.25.62988.00		FUEL		175.35	
83802186	Invoice	11/16/2020	NOV 2020 - ULSD CLEAR 200.2 GALLONS	0.00	727.11	
	01.25.62988.00		FUEL		727.11	
01272	Diesel Direct West Inc	11/18/2020	Regular	0.00	-902.46	21532
01017	Fairfax Lumber	11/18/2020	Regular	0.00	74.84	21533
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
217680	Invoice	11/16/2020	NOV 2020 - STA 18 - SPRAY PAINT/PAINT BR...	0.00	21.93	
	01.05.62200.00		GENERAL DEPARTMENT S...		21.93	
512343	Invoice	11/16/2020	NOV 2020 - STA 19 - BULB (X6) 4 PIN 32W	0.00	52.91	
	01.14.61500.19		BUILDING MAINTENANCE ...		52.91	
01017	Fairfax Lumber	11/18/2020	Regular	0.00	-74.84	21533
01240	Ferguson Waterworks	11/18/2020	Regular	0.00	20,667.94	21534
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
1588123	Invoice	11/16/2020	NOV 2020 - CLOW 850 HYD	0.00	20,667.94	
	01.10.63140.00		HYDRANTS		20,667.94	
01240	Ferguson Waterworks	11/18/2020	Regular	0.00	-20,667.94	21534
01049	Fishman Supply Company	11/18/2020	Regular	0.00	745.14	21535
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
1277294	Invoice	11/16/2020	NOV 2020 - CLEANING SUPPLIES	0.00	596.98	
	01.14.62206.00		JANITORIAL MAINTENANCE...		596.98	
1277294.1	Invoice	11/16/2020	NOV 2020 - LAUNDRY DETERGENT/ACTIONP...	0.00	148.16	
	01.14.62206.00		JANITORIAL MAINTENANCE...		148.16	
01049	Fishman Supply Company	11/18/2020	Regular	0.00	-745.14	21535
01334	Teleflex LLC	11/18/2020	Regular	0.00	1,320.50	21536
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
9503247160	Invoice	11/16/2020	NOV 2020 - EZ-IO 15MM/25MM & EZ STABIL...	0.00	1,320.50	
	01.10.62204.00		PARAMEDIC RESPONSE SU...		1,320.50	
01334	Teleflex LLC	11/18/2020	Regular	0.00	-1,320.50	21536
01255	TIAA Commercial Bank Inc.	11/18/2020	Regular	0.00	-504.57	21537
01255	TIAA Commercial Bank Inc.	11/18/2020	Regular	0.00	504.57	21537
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
2672344	Invoice	11/16/2020	NOV 2020 - CONTRACT NUMBER 20429048	0.00	504.57	
	01.05.61105.00		OTHER CONTRACT SERVICES		504.57	
01024	Totally Computer Inc	11/18/2020	Regular	0.00	-1,314.00	21538
01024	Totally Computer Inc	11/18/2020	Regular	0.00	1,314.00	21538

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Date Range: 11/01/2020 - 11/30/2020

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			
21807	Invoice	11/16/2020	NOV 2020 - TREND MICRO SBSCRPTN LICEN...	0.00	1,314.00	
01.05.61121.00			COMPUTER SOFTWARE/SU... NOV 2020 - TREND MICRO SBSCR...		1,314.00	
01285	360 Rescue LLC	11/18/2020	Regular	0.00	850.00	21539
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Account Number	Account Name	Item Description	Distribution Amount			
INV0002985	Invoice	11/16/2020	NOV 2020 - ROPE RESCUE TECH CLASS 12/4-...	0.00	850.00	
01.10.61000.00			TRAINING AND EDUCATION NOV 2020 - ROPE RESCUE TECH C...		850.00	
01026	AT&T Calnet	11/18/2020	Regular	0.00	747.43	21540
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Account Number	Account Name	Item Description	Distribution Amount			
000015598225	Invoice	11/16/2020	10/10/2020-11/9/2020 BAN 9391026573	0.00	22.66	
01.14.61705.00			TELEPHONE 10/10/2020-11/9/2020 BAN 9391...		22.66	
000015598227	Invoice	11/16/2020	10/10/2020 - 11/9/2020 BAN 9391026575	0.00	675.47	
01.14.61705.00			TELEPHONE 10/10/2020 - 11/9/2020 BAN 939...		675.47	
000015598228	Invoice	11/16/2020	10/10/2020 - 11/9/2020 BAN 9391026577	0.00	26.79	
01.14.61705.00			TELEPHONE 10/10/2020 - 11/9/2020 BAN 939...		26.79	
000015598449	Invoice	11/16/2020	10/10/2020-11/9/2020 BAN 9391031636	0.00	22.51	
01.14.61705.00			TELEPHONE 10/10/2020-11/9/2020 BAN 9391...		22.51	
01054	BoundTree Medical	11/18/2020	Regular	0.00	354.29	21541
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Account Number	Account Name	Item Description	Distribution Amount			
83826044	Invoice	11/16/2020	OCT 2020 - BCKBRD/GLUTOSE/ECG PADS/EL...	0.00	343.34	
01.10.62204.00			PARAMEDIC RESPONSE SU... OCT 2020 - BCKBRD/GLUTOSE/EC...		343.34	
83830948	Invoice	11/16/2020	OCT 2020 - ONDANSETRON 4MG TABLET/2...	0.00	10.95	
01.10.62204.00			PARAMEDIC RESPONSE SU... OCT 2020 - ONDANSETRON 4MG ...		10.95	
01029	Department of Justice	11/18/2020	Regular	0.00	98.00	21542
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Account Number	Account Name	Item Description	Distribution Amount			
479435	Invoice	11/16/2020	OCT 2020 - FINGERPRINT APPS/FBI	0.00	98.00	
01.05.61129.00			HIRING EXPENSES OCT 2020 - FINGERPRINT APPS/FBI		98.00	
01272	Diesel Direct West Inc	11/18/2020	Regular	0.00	902.46	21543
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Account Number	Account Name	Item Description	Distribution Amount			
83802185	Invoice	11/16/2020	NOV 2020 - GASOLINE UNL 46.3 GALLONS	0.00	175.35	
01.25.62988.00			FUEL NOV 2020 - GASOLINE UNL 46.3 ...		175.35	
83802186	Invoice	11/16/2020	NOV 2020 - ULSD CLEAR 200.2 GALLONS	0.00	727.11	
01.25.62988.00			FUEL NOV 2020 - ULSD CLEAR 200.2 GA...		727.11	
01017	Fairfax Lumber	11/18/2020	Regular	0.00	74.84	21544
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Account Number	Account Name	Item Description	Distribution Amount			
217680	Invoice	11/16/2020	NOV 2020 - STA 18 - SPRAY PAINT/PAINT BR...	0.00	21.93	
01.05.62200.00			GENERAL DEPARTMENT S... NOV 2020 - STA 18 - SPRAY PAINT...		21.93	
512341	Invoice	11/16/2020	NOV 2020 - STA 19 - BULB (X6) 4 PIN 32W	0.00	52.91	
01.14.61500.19			BUILDING MAINTENANCE ... NOV 2020 - STA 19 - BULB (X6) 4 P...		52.91	
01240	Ferguson Waterworks	11/18/2020	Regular	0.00	20,667.94	21545
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Account Number	Account Name	Item Description	Distribution Amount			
1588123	Invoice	11/16/2020	NOV 2020 - CLOW 850 HYD	0.00	20,667.94	
01.10.63140.00			HYDRANTS NOV 2020 - CLOW 850 HYD		20,667.94	

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Date Range: 11/01/2020 - 11/30/2020

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
01049	Fishman Supply Company	11/18/2020	Regular	0.00	745.14	21546
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number		Account Name		Distribution Amount	
1277294	Invoice	11/16/2020	NOV 2020 - CLEANING SUPPLIES	0.00	596.98	
	01.14.62206.00		JANITORIAL MAINTENANCE...		596.98	
1277294.1	Invoice	11/16/2020	NOV 2020 - LAUNDRY DETERGENT/ACTIONP...	0.00	148.16	
	01.14.62206.00		JANITORIAL MAINTENANCE...		148.16	
01334	Teleflex LLC	11/18/2020	Regular	0.00	1,320.50	21547
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number		Account Name		Distribution Amount	
9503247160	Invoice	11/16/2020	NOV 2020 - EZ-IO 15MM/25MM & EZ STABIL...	0.00	1,320.50	
	01.10.62204.00		PARAMEDIC RESPONSE SU...		1,320.50	
01255	TIAA Commercial Bank Inc.	11/18/2020	Regular	0.00	504.57	21548
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number		Account Name		Distribution Amount	
7672344	Invoice	11/16/2020	NOV 2020 - CONTRACT NUMBER 20429048	0.00	504.57	
	01.05.61105.00		OTHER CONTRACT SERVICES		504.57	
01024	Totally Computer Inc	11/18/2020	Regular	0.00	1,314.00	21549
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number		Account Name		Distribution Amount	
21807	Invoice	11/16/2020	NOV 2020 - TREND MICRO SBSCRPTN LICEN...	0.00	1,314.00	
	01.05.61121.00		COMPUTER SOFTWARE/SU...		1,314.00	
01270	4LEAF INC.	11/19/2020	Regular	0.00	3,000.00	21550
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number		Account Name		Distribution Amount	
136875	Invoice	11/19/2020	NOV 2020 - INVOICE FOR PERIOD OCTOBER ...	0.00	3,000.00	
	01.00.60010.00		TEMPORARY HIRE		3,000.00	
01326	AMAZON.COM SERVICES LLC	11/19/2020	Regular	0.00	59.16	21551
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number		Account Name		Distribution Amount	
11T1-KRKR-DQYL	Invoice	11/19/2020	OCT 2020 - PIANO STORAGE TRUNK	0.00	51.88	
	01.14.63042.00		EXERCISE EQUIPMENT		51.88	
1MPT-HRTW-797D	Invoice	11/19/2020	OCT 2020 - 4 DIGIT COMBINATION PADLOCK	0.00	7.28	
	01.14.63042.00		EXERCISE EQUIPMENT		7.28	
01059	AT&T Mobility	11/19/2020	Regular	0.00	4,117.32	21552
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number		Account Name		Distribution Amount	
287301083016X1...	Invoice	11/19/2020	9/3/20-10/2/20 - FOUNDATION ACCT # 592...	0.00	3,212.84	
	01.14.61705.00		TELEPHONE		3,212.84	
287301083016X1...	Invoice	11/19/2020	10/3/2020-11/2/20 - FOUNDATION ACCT #5...	0.00	904.48	
	01.14.61705.00		TELEPHONE		904.48	
01017	Fairfax Lumber	11/19/2020	Regular	0.00	32.68	21553
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number		Account Name		Distribution Amount	
218147	Invoice	11/19/2020	NOV 2020 - STA 19 - 15W LED PAR38 DIMM...	0.00	32.68	
	01.14.61500.19		BUILDING MAINTENANCE ...		32.68	
01049	Fishman Supply Company	11/19/2020	Regular	0.00	152.08	21554
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number		Account Name		Distribution Amount	
1277294.2	Invoice	11/19/2020	NOV 2020 - LAUNDRY DETERGENT	0.00	152.08	
	01.14.62206.00		JANITORIAL MAINTENANCE...		152.08	

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Date Range: 11/01/2020 - 11/30/2020

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
01037	Marin Municipal Water District	11/19/2020	Regular	0.00	167.77	21555
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Account Number	Account Name	Item Description	Distribution Amount			
135-11192020	Invoice	11/19/2020	135 - 14-18 PARK ROAD - 9/3/20-11/4/20	0.00	77.20	
01.14.61703.00	WATER		135 - 14-18 PARK ROAD - 9/3/20-...		77.20	
263-11192020	Invoice	11/19/2020	263 - 14-18 PARK ROAD - 9/3/20-11/4/20	0.00	90.57	
01.14.61703.00	WATER		263 - 14-18 PARK ROAD - 9/3/20-...		90.57	
01097	MidAmerica	11/19/2020	Regular	0.00	666.00	21556
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Account Number	Account Name	Item Description	Distribution Amount			
MAR0000014905	Invoice	11/19/2020	NOV 2020 - 3Q20 ADMINISTRATION FEE (ER)	0.00	666.00	
01.05.61105.00	OTHER CONTRACT SERVICES		NOV 2020 - 3Q20 ADMINISTRATI...		666.00	
01234	Napa Auto Parts	11/19/2020	Regular	0.00	108.14	21557
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Account Number	Account Name	Item Description	Distribution Amount			
569417	Invoice	11/19/2020	NOV 2020 - BLUE DEF 2.5 GALLONS (X10)	0.00	108.14	
01.25.62988.00	FUEL		NOV 2020 - BLUE DEF 2.5 GALLON...		108.14	
01020	PG&E	11/19/2020	Regular	0.00	184.03	21558
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Account Number	Account Name	Item Description	Distribution Amount			
937-11192020	Invoice	11/19/2020	937 - 804 SAN ANSELMO AVE - 10/6/20-11/5...	0.00	184.03	
01.14.61703.00	GAS AND ELECTRIC		937 - 804 SAN ANSELMO AVE - 10...		184.03	
01000	American Messaging	11/30/2020	Regular	0.00	110.72	21559
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Account Number	Account Name	Item Description	Distribution Amount			
W4106073UG	Invoice	11/30/2020	7/1/2020 - 7/31/2020 - ACCT NUMBER W4-...	0.00	110.72	
01.10.63150.00	COMMUNICATIONS EQUI...		7/1/2020 - 7/31/2020 - ACCT NU...		110.72	
01026	AT&T Calnet	11/30/2020	Regular	0.00	1,189.23	21560
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Account Number	Account Name	Item Description	Distribution Amount			
000015655278	Invoice	11/30/2020	10/25/2020 - 11/24/2020 - BAN 9391026581	0.00	396.41	
01.14.61705.00	TELEPHONE		10/25/2020 - 11/24/2020 -BAN 9...		396.41	
000015655279	Invoice	11/30/2020	10/25/2020 - 11/24/2020 BAN 9391026582	0.00	396.41	
01.14.61705.00	TELEPHONE		10/25/2020 - 11/24/2020 BAN 93...		396.41	
000015655281	Invoice	11/30/2020	10/25/2020 - 11/24/2020 BAN 9391026584	0.00	396.41	
01.14.61705.00	TELEPHONE		10/25/2020 - 11/24/2020 BAN 93...		396.41	
01059	AT&T Mobility	11/30/2020	Regular	0.00	55.29	21561
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Account Number	Account Name	Item Description	Distribution Amount			
287016675128X1...	Invoice	11/30/2020	10/16/20-11/15/20 - FOUNDATION ACCT 03...	0.00	55.29	
01.14.61705.00	TELEPHONE		10/16/20-11/15/20 - FOUNDATIO...		55.29	
01015	Curtis Tools	11/30/2020	Regular	0.00	1,382.33	21562
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Account Number	Account Name	Item Description	Distribution Amount			
INV441567	Invoice	11/30/2020	NOV 2020 - STEEL NY ROOF HOOK/5 GAL PAIL	0.00	1,382.33	
01.10.63131.00	EQUIPMENT		NOV 2020 - STEEL NY ROOF HOOK...		1,382.33	
01359	Foretezza Diversified Services, LLC	11/30/2020	Regular	0.00	2,800.00	21563
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Account Number	Account Name	Item Description	Distribution Amount			
009-20	Invoice	11/30/2020	NOV 2020 - BCKGRND INVESTGTN FOR VOL...	0.00	1,400.00	
01.05.61129.00	HIRING EXPENSES		NOV 2020 - BCKGRND INVESTGTN...		1,400.00	

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Date Range: 11/01/2020 - 11/30/2020

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
<u>011-20</u>	Invoice	11/30/2020	NOV 2020 - BCKGRND INVSTIGTN FOR VOLU...	0.00	1,400.00	
	<u>01.05.61129.00</u>		HIRING EXPENSES		1,400.00	
01295	Grier Argall Plumbing Inc	11/30/2020	Regular	0.00	95.00	21564
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
<u>13198</u>	Invoice	11/30/2020	SEPT 2020 - 150 BUTTERFIELD ROAD - 2020 ...	0.00	95.00	
	<u>01.14.61500.00</u>		BUILDING MAINTENANCE ...		95.00	
01267	James Barona	11/30/2020	Regular	0.00	435.00	21565
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
<u>INV0003011</u>	Invoice	11/30/2020	NOV 2020 - REIMBURSEMENT - CSFT CO OFC...	0.00	435.00	
	<u>01.10.61000.00</u>		TRAINING AND EDUCATION		435.00	
01036	Marin County Tax Collector	11/30/2020	Regular	0.00	359.68	21566
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
<u>2020-0292</u>	Invoice	11/30/2020	NOV 2020 - RADIO SHOP SRVCS/SEPT 2020 ...	0.00	359.68	
	<u>01.10.61101.00</u>		RADIO REPAIR		359.68	
01037	Marin Municipal Water District	11/30/2020	Regular	0.00	5,483.42	21567
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
<u>087-11302020</u>	Invoice	11/30/2020	087 - 777 SAN ANSELMO AVE - 9/5/20-11/6/...	0.00	592.58	
	<u>01.14.61703.00</u>		WATER		592.58	
<u>256-11302020</u>	Invoice	11/30/2020	256 - 150 BUTTERFIELD ROAD - 9/9/20-11/9...	0.00	90.57	
	<u>01.14.61703.00</u>		WATER		90.57	
<u>354-11302020</u>	Invoice	11/30/2020	354 - 150 BUTTERFIELD ROAD - 9/9/20-11/9...	0.00	4,628.41	
	<u>01.14.61703.00</u>		WATER		4,628.41	
<u>868-11302020</u>	Invoice	11/30/2020	868 - 777 SAN ANSELMO AVE - 9/5/20-11/6/...	0.00	90.57	
	<u>01.14.61703.00</u>		WATER		90.57	
<u>957-11302020</u>	Invoice	11/30/2020	957 - 800-804 SAN ANSELMO AVE - 9/5/20-1...	0.00	81.29	
	<u>01.14.61703.00</u>		WATER		81.29	
01266	Southern Marin Fire District	11/30/2020	Regular	0.00	5,593.67	21568
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
<u>20-21-17</u>	Invoice	11/30/2020	NOV 2020 - TABLET COMMAND/AGENCY CO...	0.00	5,593.67	
	<u>01.10.61100.00</u>		DISPATCH		5,593.67	
01097	MidAmerica	11/16/2020	Bank Draft	0.00	28,049.61	DFT0002168
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
<u>INV0003067</u>	Invoice	11/16/2020	MidAmerica Retiree Health Reimb 12.1.2020	0.00	28,049.61	
	<u>01.00.60231.00</u>		RETIRES' HEALTH INSURA...		28,049.61	
01164	Employment Development Dept	11/04/2020	Bank Draft	0.00	870.50	DFT0002169

Check Report

Date Range: 11/01/2020 - 11/30/2020

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			
11134722528	Invoice	11/04/2020	July-Sept 2020 Unemployment Claims	0.00	870.50	
01.00.52999.00	CONTINGENCY		July-Sept 2020 Unemployment Cla...		870.50	

Bank Code AP Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	125	56	0.00	100,318.94
Manual Checks	0	0	0.00	0.00
Voided Checks	0	13	0.00	-27,579.17
Bank Drafts	2	2	0.00	28,920.11
EFT's	0	0	0.00	0.00
	127	71	0.00	101,659.88

All Bank Codes Check Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	125	56	0.00	100,318.94
Manual Checks	0	0	0.00	0.00
Voided Checks	0	13	0.00	-27,579.17
Bank Drafts	2	2	0.00	28,920.11
EFT's	0	0	0.00	0.00
	127	71	0.00	101,659.88

Fund Summary

Fund	Name	Period	Amount
99	POOLED CASH	11/2020	101,659.88
			101,659.88



Ross Valley Fire, CA

Check Report

By Check Number

Date Range: 12/01/2020 - 12/31/2020

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Bank Code: AP-Accounts Payable						
01000	American Messaging	12/07/2020	Regular	0.00	-110.72	21559
01000	American Messaging	12/02/2020	Regular	0.00	47.62	21569
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Account Number	Account Name	Item Description	Distribution Amount			
W4106073UJL	Invoice	12/02/2020	12/1/2020-12/31/2020 - ACCT # W41060	0.00	47.62	
01.10.63150.00	COMMUNICATIONS EQUI	12/1/2020-12/31/2020 - ACCT #			47.62	
01078	Cascade Fire Equipment	12/02/2020	Regular	0.00	11,850.49	21570
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Account Number	Account Name	Item Description	Distribution Amount			
103171	Invoice	12/02/2020	NOV 2020 - COAT/ARMOR/PANT/KEVLAR/	0.00	11,850.49	
01.10.62213.00	PROTECTIVE CLOTHING	NOV 2020 - COAT/ARMOR/PANT			11,850.49	
01313	Comcast	12/02/2020	Regular	0.00	399.93	21571
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Account Number	Account Name	Item Description	Distribution Amount			
632-12022020	Invoice	12/02/2020	632 - 33 SFD BLVD - 11.28.20 - 12.27.20	0.00	399.93	
01.14.61705.00	TELEPHONE	632 - 33 SFD BLVD - 11.28.20 - 1			399.93	
01272	Diesel Direct West Inc	12/02/2020	Regular	0.00	963.06	21572
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Account Number	Account Name	Item Description	Distribution Amount			
83827221	Invoice	12/02/2020	NOV 2020 - GASOLINE UNL - 50 GALLONS	0.00	194.82	
01.25.62988.00	FUEL	NOV 2020 - GASOLINE UNL - 50			194.82	
83827222	Invoice	12/02/2020	NOV 2020 - ULSD CLEAR - 200.4 GALLONS	0.00	768.24	
01.25.62988.00	FUEL	NOV 2020 - ULSD CLEAR - 200.4			768.24	
01020	PG&E	12/02/2020	Regular	0.00	2,015.59	21573
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Account Number	Account Name	Item Description	Distribution Amount			
758-12022020	Invoice	12/02/2020	758 - PARK RD/BOLINAS/BUTTERFIELD/SA	0.00	2,015.59	
01.14.61702.00	GAS AND ELECTRIC	758 - PARK RD/BOLINAS/BUTTE			2,015.59	
01095	Richards Watson Gershon	12/02/2020	Regular	0.00	197.60	21574
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Account Number	Account Name	Item Description	Distribution Amount			
229470	Invoice	12/02/2020	NOV 2020 - PROFESSIONAL SERVICES THR	0.00	197.60	
01.05.61107.00	ATTORNEY/LEGAL FEES	NOV 2020 - PROFESSIONAL SER			197.60	
01188	Staples Credit Plan	12/02/2020	Regular	0.00	151.63	21575
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Account Number	Account Name	Item Description	Distribution Amount			
2576907481	Invoice	12/02/2020	OCT 2020 - STAPLER/COPIER PAPER	0.00	63.90	
01.05.62000.00	OFFICE SUPPLIES	OCT 2020 - STAPLER/COPIER PA			63.90	
2578460861	Invoice	12/02/2020	OCT 2020 - KLEENEX/HAND SNTZR/PENS/	0.00	48.62	
01.05.62000.00	OFFICE SUPPLIES	OCT 2020 - KLEENEX/HAND SNT			48.62	
2587278041	Invoice	12/02/2020	NOV 2020 - GLUE/DABNSEAL	0.00	22.81	
01.05.62000.00	OFFICE SUPPLIES	NOV 2020 - GLUE/DABNSEAL			22.81	
2588183371	Invoice	12/02/2020	NOV 2020 - JAM PAPER PREMIUM	0.00	16.30	
01.05.62000.00	OFFICE SUPPLIES	NOV 2020 - JAM PAPER PREMIU			16.30	
01098	Verizon Wireless	12/02/2020	Regular	0.00	750.06	21576

Check Report

Date Range: 12/01/2020 - 12/31/2020

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			
9867732546	Invoice	12/02/2020	10/24/20-11/23/20 - ACCOUNT #8421016	0.00	750.06	
01.14.61705.00	TELEPHONE	10/24/20-11/23/20 - ACCOUNT	750.06			
01073	U.S. Bank Corporate Payment System	12/09/2020	Regular	0.00	8,712.49	21577
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Account Number	Account Name	Item Description	Distribution Amount			
INV0003012	Invoice	12/04/2020	10/27/2020 - MAHONEY - PERRY'S DELI -	0.00	159.64	
01.10.62203.00	EMERGENCY RESPONSE S	10/27/2020 - MAHONEY - PERR	159.64			
INV0003013	Invoice	12/04/2020	11/21/2020 - POPKEN - COSTCO - VACUU	0.00	326.24	
01.14.62206.00	JANITORIAL MAINTENAN	11/21/2020 - POPKEN - COSTCO	326.24			
INV0003014	Invoice	12/04/2020	11/12/2020 - GRASSER - WEBSTaurant S	0.00	619.26	
01.14.61500.20	BUILDING MAINTENANCE	11/12/2020 - GRASSER - WEBST	619.26			
INV0003015	Invoice	12/04/2020	10.27.2020 - ILLINGWORTH - PEET'S - FO	0.00	50.60	
01.10.62203.00	EMERGENCY RESPONSE S	10.27.2020 - ILLINGWORTH - PE	50.60			
INV0003016	Invoice	12/04/2020	11.04.2020 - ILLINGWORTH - TST COMFO	0.00	71.53	
01.10.61000.00	TRAINING AND EDUCATIO	11.04.2020 - ILLINGWORTH - TS	71.53			
INV0003017	Invoice	12/04/2020	11.06.2020 - HOGGAN - AIRGAS - HS INTA	0.00	296.73	
01.10.63131.00	EQUIPMENT	11.06.2020 - HOGGAN - AIRGAS	296.73			
INV0003018	Invoice	12/04/2020	11.16.2020 - HOGGAN - AMAZON - VELCR	0.00	18.29	
01.10.63131.00	EQUIPMENT	11.16.2020 - HOGGAN - AMAZO	18.29			
INV0003019	Invoice	12/04/2020	10.25.2020 - ARENAS - PERRY'S - FOOD	0.00	57.55	
01.10.62203.00	EMERGENCY RESPONSE S	10.25.2020 - ARENAS - PERRY'S	57.55			
INV0003020	Invoice	12/04/2020	10.25.2020 - ARENAS - MOLLIE STONES -	0.00	71.31	
01.10.62203.00	EMERGENCY RESPONSE S	10.25.2020 - ARENAS - MOLLIE	71.31			
INV0003021	Invoice	12/04/2020	10.25.2020 - ARENAS - DJ CHINESE CUISIN	0.00	152.00	
01.10.62203.00	EMERGENCY RESPONSE S	10.25.2020 - ARENAS - DJ CHINE	152.00			
INV0003022	Invoice	12/04/2020	10.26.2020 - ARENAS - MICHAEL'S SOURD	0.00	79.17	
01.10.62203.00	EMERGENCY RESPONSE S	10.26.2020 - ARENAS - MICHAEL	79.17			
INV0003023	Invoice	12/04/2020	10.26.2020 - ARENAS - PHILZ COFFEE - DR	0.00	19.70	
01.10.62203.00	EMERGENCY RESPONSE S	10.26.2020 - ARENAS - PHILZ CO	19.70			
INV0003024	Invoice	12/04/2020	10.27.2020 - ARENAS - CHEVRON - FOOD/	0.00	131.34	
01.10.62203.00	EMERGENCY RESPONSE S	10.27.2020 - ARENAS - CHEVRO	131.34			
INV0003025	Invoice	12/04/2020	10.27.2020 - ARENAS - RED BOY PIZZA - F	0.00	70.51	
01.10.62203.00	EMERGENCY RESPONSE S	10.27.2020 - ARENAS - RED BOY	70.51			
INV0003026	Invoice	12/04/2020	10.28.2020 - ARENAS - TST COMFORTS - F	0.00	77.80	
01.10.62203.00	EMERGENCY RESPONSE S	10.28.2020 - ARENAS - TST COM	77.80			
INV0003027	Invoice	12/04/2020	10.27.2020 - ARENAS - ROUND TABLE PIZZ	0.00	80.19	
01.10.62203.00	EMERGENCY RESPONSE S	10.27.2020 - ARENAS - ROUND T	80.19			
INV0003028	Invoice	12/04/2020	10.27.2020 - ARENAS - BEST WESTERN - L	0.00	246.82	
01.10.62203.00	EMERGENCY RESPONSE S	10.27.2020 - ARENAS - BEST WE	246.82			
INV0003029	Invoice	12/04/2020	10.27.2020 - ARENAS - BEST WESTERN - L	0.00	246.82	
01.10.62203.00	EMERGENCY RESPONSE S	10.27.2020 - ARENAS - BEST WE	246.82			
INV0003030	Invoice	12/04/2020	10.27.2020 - ARENAS - PHILZ COFFEE - DR	0.00	17.36	
01.10.62203.00	EMERGENCY RESPONSE S	10.27.2020 - ARENAS - PHILZ CO	17.36			
INV0003031	Invoice	12/04/2020	11.14.2020 - ARENAS - AMERICAN HEART	0.00	34.00	
01.10.61000.00	TRAINING AND EDUCATIO	11.14.2020 - ARENAS - AMERIC	34.00			
INV0003032	Invoice	12/07/2020	11.6.2020 - JAMOTTE - SP TRUEFORM - T	0.00	5,445.00	
01.14.63042.00	EXERCISE EQUIPMENT	11.6.2020 - JAMOTTE - SP TRUE	5,445.00			
INV0003033	Invoice	12/07/2020	10.22.2020 - GONZALEZ - USPS - SHIPPIN	0.00	26.35	
01.05.62003.00	POSTAGE	10.22.2020 - GONZALEZ - USPS -	26.35			
INV0003034	Invoice	12/07/2020	10.22.2020 - GONZALEZ - FASTRAK - TOLL	0.00	25.00	

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Date Range: 12/01/2020 - 12/31/2020

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
	01.05.62200.00	GENERAL DEPARTMENT S	10.22.2020 - GONZALEZ - FASTR		25.00	
INV0003035	Invoice	12/07/2020	10.25.2020 - GONZALEZ- STAMPS.COM - S	0.00	17.99	
	01.05.62003.00	POSTAGE	10.25.2020 - GONZALEZ- STAMP		17.99	
INV0003036	Invoice	12/07/2020	10.25.2020 - GONZALEZ - MONDAY.COM -	0.00	99.00	
	01.05.61105.00	OTHER CONTRACT SERVI	10.25.2020 - GONZALEZ - MON		99.00	
INV0003037	Invoice	12/07/2020	10.26.2020 - GONZALEZ - MEDSPEC - ME	0.00	50.10	
	01.10.63131.00	EQUIPMENT	10.26.2020 - GONZALEZ - MEDS		50.10	
INV0003038	Invoice	12/07/2020	11.2.2020 - GONZALEZ - USPS - SHIPPING	0.00	26.35	
	01.05.62003.00	POSTAGE	11.2.2020 - GONZALEZ - USPS -		26.35	
INV0003039	Invoice	12/07/2020	10.27.2020 - GUTIERREZ - SHELL - FUEL	0.00	50.00	
	01.25.62988.00	FUEL	10.27.2020 - GUTIERREZ - SHELL		50.00	
INV0003040	Invoice	12/07/2020	10.30.2020 - GUTIERREZ - HARBOR FREIG	0.00	31.84	
	01.10.63131.00	EQUIPMENT	10.30.2020 - GUTIERREZ - HARB		31.84	
INV0003041	Invoice	12/07/2020	11.13.2020 - GUTIERREZ - TRI-ELECTRONI	0.00	114.00	
	15.00.63154.00	VEHICLE PURCHASE	11.13.2020 - GUTIERREZ - TRI-EL		114.00	
	Void	12/09/2020	Regular	0.00	0.00	21578
01230	BAUER COMPRESSORS	12/10/2020	Regular	0.00	2,879.66	21579
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number		Account Name		Distribution Amount	
0000273958	Invoice	12/10/2020	NOV 2020 - 2020 ANNUAL PM 18	0.00	1,863.90	
	01.10.62211.00		BREATHING APPARATUS-C		1,863.90	
0000273959	Invoice	12/10/2020	NOV 2020 - 2020 ANNUAL PM & AIR TEST	0.00	1,015.76	
	01.10.62211.00		BREATHING APPARATUS-C		1,015.76	
01272	Diesel Direct West Inc	12/10/2020	Regular	0.00	1,133.08	21580
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number		Account Name		Distribution Amount	
83829685	Invoice	12/10/2020	DEC 2020 - ULSD CLEAR 300.1 GALLONS	0.00	1,133.08	
	01.25.62988.00		FUEL		1,133.08	
01017	Fairfax Lumber	12/10/2020	Regular	0.00	27.58	21581
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number		Account Name		Distribution Amount	
219375	Invoice	12/10/2020	DEC 2020 - STA 20 - OUTLET/WALLPLATE/	0.00	25.97	
	01.14.61500.20		BUILDING MAINTENANCE		25.97	
219378	Invoice	12/10/2020	DEC 2020-STA 19-LAG SCREW/POLY-BAGG	0.00	1.61	
	01.14.61500.19		BUILDING MAINTENANCE		1.61	
01050	Golden State Emergency Veh Svc	12/10/2020	Regular	0.00	20,288.83	21582
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number		Account Name		Distribution Amount	
W1002136	Invoice	12/10/2020	NOV 2020 - E-22 YEARLY SERVICE	0.00	20,288.83	
	01.25.61600.00		REPAIRS VEHICLE		20,288.83	
01360	Joshua Madonick	12/10/2020	Regular	0.00	440.00	21583
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number		Account Name		Distribution Amount	
1186	Invoice	12/10/2020	NOV 2020 - RESILIENT SPINE COURSE (X4)	0.00	440.00	
	01.05.61127.00		HEALTH AND WELLNESS		440.00	
01099	Marin County Fire Department	12/10/2020	Regular	0.00	156,792.00	21584
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number		Account Name		Distribution Amount	
2021RVFD SHARE	Invoice	12/10/2020	DEC 2020 - 50% OF CONTRACT AMT FOR	0.00	156,792.00	
	01.05.61106.00		CONTRACT SERVICES - M		156,792.00	
01019	Myers-Stevens & Toohey & Co Inc	12/10/2020	Regular	0.00	987.00	21585

Check Report

Date Range: 12/01/2020 - 12/31/2020

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		
1353208	Invoice	12/10/2020	DEC 2020 - INSURANCE PREMIUMS	0.00	987.00	
	01.10.60064.01		VOLUNTEER LENGTH OF S		987.00	
01155	Tyler Business Forms	12/10/2020	Regular	0.00	139.63	21586
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
52407	Invoice	12/10/2020	NOV 2020 - W-2 & 1099 FORMS	0.00	139.63	
	01.05.62000.00		OFFICE SUPPLIES		139.63	
01012	AT&T	12/17/2020	Regular	0.00	905.84	21587
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
287301083016X1	Invoice	12/17/2020	11.3.20 - 12.2.20 - FOUNDATION ACCOUN	0.00	905.84	
	01.14.61705.00		TELEPHONE		905.84	
01054	BoundTree Medical	12/17/2020	Regular	0.00	1,702.72	21588
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
83840937	Invoice	12/16/2020	NOV 2020 - MEGAMOWER/TOURNIQUET/	0.00	320.63	
	01.10.62204.00		PARAMEDIC RESPONSE S		320.63	
83847994	Invoice	12/16/2020	NOV 2020 - DEFIB/PACING/ECG PADS PED	0.00	94.51	
	01.10.62204.00		PARAMEDIC RESPONSE S		94.51	
83855560	Invoice	12/16/2020	NOV 2020 - ASPIRIN/IPRATROPIUM/MEG	0.00	694.94	
	01.10.62204.00		PARAMEDIC RESPONSE S		694.94	
83857109	Invoice	12/16/2020	NOV 2020 - ONDANSETRON 4MG 2ML VI	0.00	45.69	
	01.10.62204.00		PARAMEDIC RESPONSE S		45.69	
83864410	Invoice	12/16/2020	NOV 2020 - ONDANSETRON 4MG 2ML VI	0.00	21.00	
	01.10.62204.00		PARAMEDIC RESPONSE S		21.00	
83877469	Invoice	12/16/2020	DEC 2020 - CURAPLEX/CAPNOLINE/MEGA	0.00	525.95	
	01.10.62204.00		PARAMEDIC RESPONSE S		525.95	
01029	Department of Justice	12/17/2020	Regular	0.00	49.00	21589
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
484476	Invoice	12/16/2020	DEC 2020 - FINGERPRINT APPS/FBI	0.00	49.00	
	01.05.61129.00		HIRING EXPENSES		49.00	
01272	Diesel Direct West Inc	12/17/2020	Regular	0.00	774.14	21590
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
83844574	Invoice	12/17/2020	DEC 2020 - ULSD CLEAR 201.0 GALLONS	0.00	774.14	
	01.25.62988.00		FUEL		774.14	
01361	Firefighters Inspiration Readiness & Education	12/17/2020	Regular	0.00	2,880.00	21591
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
INV0003069	Invoice	12/17/2020	DEC 2020 - 1-YR ON-DEMAND WEBINAR S	0.00	2,880.00	
	01.10.61000.00		TRAINING AND EDUCATIO		2,880.00	
01277	Healthtech Mobile Services	12/17/2020	Regular	0.00	2,492.00	21592
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
10009	Invoice	12/17/2020	OCT 2020 - RVFD Z23 FLU VACCINATION/	0.00	1,023.00	
	01.05.61127.00		HEALTH AND WELLNESS		1,023.00	
10010	Invoice	12/17/2020	OCT 2020 - RVFD Z23 FLU VACCINATION/	0.00	803.00	
	01.05.61127.00		HEALTH AND WELLNESS		803.00	

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Date Range: 12/01/2020 - 12/31/2020

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
10011	Invoice	12/17/2020	OCT 2020 - RVFD FLU VACCINATION/MOB	0.00	666.00	
	01.05.61127.00		HEALTH AND WELLNESS		666.00	
01068	Jake Peterson	12/17/2020	Regular	0.00	365.00	21593
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
INV0003068	Invoice	12/16/2020	OCT 2020 - NWCG S-404 SAFETY OFC CLA	0.00	365.00	
	01.10.61000.00		TRAINING AND EDUCATIO		365.00	
01089	Life-Assist Inc	12/17/2020	Regular	0.00	398.37	21594
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
1052556	Invoice	12/16/2020	NOV 2020 - EMERGENCY THORACENTESIS	0.00	334.95	
	01.10.62204.00		PARAMEDIC RESPONSE S		334.95	
1056493	Invoice	12/16/2020	DEC 2020 - ONDANSETRON, 4MG, 2ML, V	0.00	63.42	
	01.10.62204.00		PARAMEDIC RESPONSE S		63.42	
01234	Napa Auto Parts	12/17/2020	Regular	0.00	102.57	21595
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
573980	Invoice	12/16/2020	DEC 2020 - THRMSHL 1 12INX15 (550)	0.00	60.36	
	01.25.62989.00		PARTS VEHICLE		60.36	
525724	Invoice	12/16/2020	DEC 2020 - FUEL FILTER	0.00	42.21	
	01.25.62989.00		PARTS VEHICLE		42.21	
01020	PG&E	12/17/2020	Regular	0.00	298.46	21596
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
937-12172020	Invoice	12/17/2020	DEC 2020 - 804 SAN ANSELMO AVE 11.5.2	0.00	298.46	
	01.14.61702.00		GAS AND ELECTRIC		298.46	
01255	TIAA Commercial Bank Inc.	12/17/2020	Regular	0.00	504.57	21597
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
7750909	Invoice	12/16/2020	DEC 2020 - CONTRACT NUMBER 2042904	0.00	504.57	
	01.05.61105.00		OTHER CONTRACT SERVI		504.57	
01097	MidAmerica	12/16/2020	Bank Draft	0.00	29,414.75	DFT0002209
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
INV0003099	Invoice	12/16/2020	MidAmerica Retiree Health Reimb 1.1.20	0.00	29,414.75	
	01.00.60231.00		RETIREE'S HEALTH INSUR		29,414.75	

Bank Code AP Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	72	28	0.00	218,248.92
Manual Checks	0	0	0.00	0.00
Voided Checks	0	2	0.00	-110.72
Bank Drafts	1	1	0.00	29,414.75
EFT's	0	0	0.00	0.00
	73	31	0.00	247,552.95

All Bank Codes Check Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	72	28	0.00	218,248.92
Manual Checks	0	0	0.00	0.00
Voided Checks	0	2	0.00	-110.72
Bank Drafts	1	1	0.00	29,414.75
EFT's	0	0	0.00	0.00
	73	31	0.00	247,552.95

Fund Summary

Fund	Name	Period	Amount
99	POOLED CASH	12/2020	247,552.95
			247,552.95

Ross Valley Fire Dept

San Anselmo, CA

This report was generated on 1/6/2021 4:32:47 PM



Incident Type Count per Station for Date Range

Start Date: 11/01/2020 | End Date: 12/31/2020

INCIDENT TYPE	# INCIDENTS
Station: 00 - MUTUAL AID RESOURCES	
553 - Public service	1
# Incidents for 00 - Mutual Aid Resources:	1

Station: 18 - STATION 18 Ross	
113 - Cooking fire, confined to container	1
321 - EMS call, excluding vehicle accident with injury	19
322 - Motor vehicle accident with injuries	1
324 - Motor vehicle accident with no injuries.	1
412 - Gas leak (natural gas or LPG)	2
553 - Public service	4
554 - Assist invalid	1
571 - Cover assignment, standby, moveup	3
611 - Dispatched & cancelled en route	10
622 - No incident found on arrival at dispatch address	2
651 - Smoke scare, odor of smoke	2
735 - Alarm system sounded due to malfunction	1
743 - Smoke detector activation, no fire - unintentional	2
744 - Detector activation, no fire - unintentional	2
# Incidents for 18 - Station 18 :	51

Station: 19 - STATION 19 San Anselmo	
131 - Passenger vehicle fire	1
321 - EMS call, excluding vehicle accident with injury	63
322 - Motor vehicle accident with injuries	1
323 - Motor vehicle/pedestrian accident (MV Ped)	1
400 - Hazardous condition, other	1
444 - Power line down	3
510 - Person in distress, other	1
531 - Smoke or odor removal	1
550 - Public service assistance, other	2
552 - Police matter	1
553 - Public service	6
554 - Assist invalid	11
600 - Good intent call, other	2
611 - Dispatched & cancelled en route	10
622 - No incident found on arrival at dispatch address	2

Only REVIEWED incidents included.

AGENDA ITEM # 5B

Date 01/13/21



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INCIDENT TYPE	# INCIDENTS
651 - Smoke scare, odor of smoke	6
733 - Smoke detector activation due to malfunction	1
735 - Alarm system sounded due to malfunction	5
740 - Unintentional transmission of alarm, other	2
743 - Smoke detector activation, no fire - unintentional	4
745 - Alarm system activation, no fire - unintentional	6

Incidents for 19 - Station 19:

130

Station: 20 - STATION 20 Sleepy Hollow	
251 - Excessive heat, scorch burns with no ignition	1
321 - EMS call, excluding vehicle accident with injury	38
322 - Motor vehicle accident with injuries	1
412 - Gas leak (natural gas or LPG)	1
444 - Power line down	1
445 - Arcing, shorted electrical equipment	1
480 - Attempted burning, illegal action, other	1
500 - Service Call, other	1
553 - Public service	2
554 - Assist invalid	2
600 - Good intent call, other	2
611 - Dispatched & cancelled en route	4
651 - Smoke scare, odor of smoke	6
700 - False alarm or false call, other	1
735 - Alarm system sounded due to malfunction	2

Incidents for 20 - Station 20:

64

Station: 21 - STATION 21 Fairfax	
111 - Building fire	1
118 - Trash or rubbish fire, contained	1
152 - Garbage dump or sanitary landfill fire	1
321 - EMS call, excluding vehicle accident with injury	106
322 - Motor vehicle accident with injuries	2
412 - Gas leak (natural gas or LPG)	3
444 - Power line down	1
445 - Arcing, shorted electrical equipment	1
550 - Public service assistance, other	1
551 - Assist police or other governmental agency	1
552 - Police matter	1
553 - Public service	8
554 - Assist invalid	11
611 - Dispatched & cancelled en route	7
622 - No incident found on arrival at dispatch address	2
651 - Smoke scare, odor of smoke	11
653 - Smoke from barbecue, tar kettle	1

Only REVIEWED incidents included.



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INCIDENT TYPE	# INCIDENTS
733 - Smoke detector activation due to malfunction	2
743 - Smoke detector activation, no fire - unintentional	4
745 - Alarm system activation, no fire - unintentional	1
746 - Carbon monoxide detector activation, no CO	1

Incidents for 21 - Station 21:

167

Only REVIEWED incidents included.



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Ross Valley Fire Dept

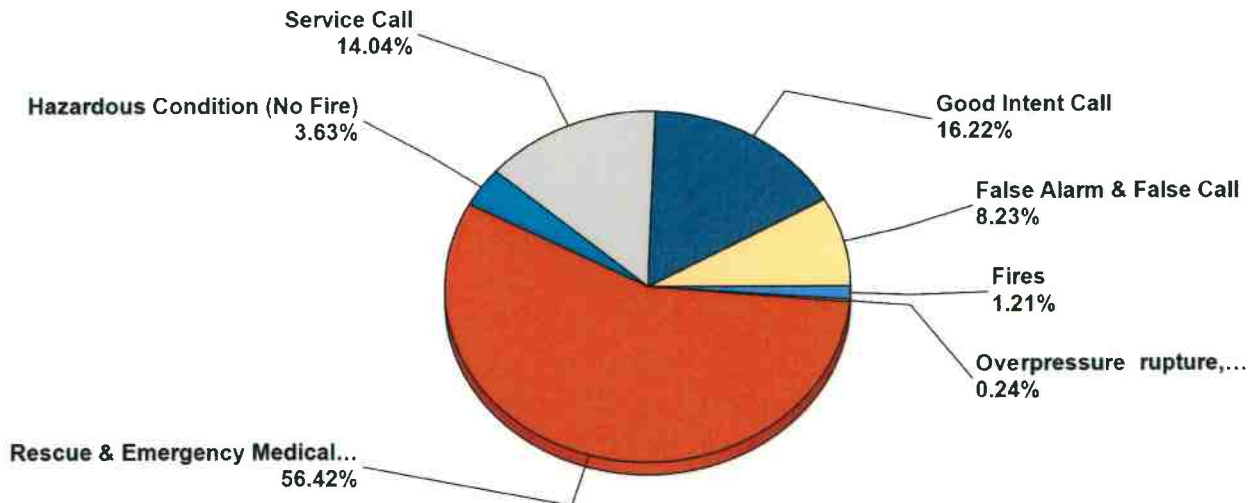
San Anselmo, CA

This report was generated on 1/6/2021 4:36:00 PM



Breakdown by Major Incident Types for Date Range

Zone(s): All Zones | Start Date: 11/01/2020 | End Date: 12/31/2020



MAJOR INCIDENT TYPE	# INCIDENTS	% of TOTAL
Fires	5	1.21%
Overpressure rupture, explosion, overheating - no fire	1	0.24%
Rescue & Emergency Medical Service	233	56.42%
Hazardous Condition (No Fire)	15	3.63%
Service Call	58	14.04%
Good Intent Call	67	16.22%
False Alarm & False Call	34	8.23%
TOTAL	413	100%

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



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Detailed Breakdown by Incident Type		
INCIDENT TYPE	# INCIDENTS	% of TOTAL
111 - Building fire	1	0.24%
113 - Cooking fire, confined to container	1	0.24%
118 - Trash or rubbish fire, contained	1	0.24%
131 - Passenger vehicle fire	1	0.24%
152 - Garbage dump or sanitary landfill fire	1	0.24%
251 - Excessive heat, scorch burns with no ignition	1	0.24%
321 - EMS call, excluding vehicle accident with injury	226	54.72%
322 - Motor vehicle accident with injuries	5	1.21%
323 - Motor vehicle/pedestrian accident (MV Ped)	1	0.24%
324 - Motor vehicle accident with no injuries.	1	0.24%
400 - Hazardous condition, other	1	0.24%
412 - Gas leak (natural gas or LPG)	6	1.45%
444 - Power line down	5	1.21%
445 - Arcing, shorted electrical equipment	2	0.48%
480 - Attempted burning, illegal action, other	1	0.24%
500 - Service Call, other	1	0.24%
510 - Person in distress, other	1	0.24%
531 - Smoke or odor removal	1	0.24%
550 - Public service assistance, other	3	0.73%
551 - Assist police or other governmental agency	1	0.24%
552 - Police matter	2	0.48%
553 - Public service	21	5.08%
554 - Assist invalid	25	6.05%
571 - Cover assignment, standby, moveup	3	0.73%
600 - Good intent call, other	4	0.97%
611 - Dispatched & cancelled en route	31	7.51%
622 - No incident found on arrival at dispatch address	6	1.45%
651 - Smoke scare, odor of smoke	25	6.05%
653 - Smoke from barbecue, tar kettle	1	0.24%
700 - False alarm or false call, other	1	0.24%
733 - Smoke detector activation due to malfunction	3	0.73%
735 - Alarm system sounded due to malfunction	8	1.94%
740 - Unintentional transmission of alarm, other	2	0.48%
743 - Smoke detector activation, no fire - unintentional	10	2.42%
744 - Detector activation, no fire - unintentional	2	0.48%
745 - Alarm system activation, no fire - unintentional	7	1.69%
746 - Carbon monoxide detector activation, no CO	1	0.24%
TOTAL INCIDENTS:	413	100%

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



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Ross Valley Fire, CA

Budget Report Group Summary

For Fiscal: 2020-2021 Period Ending: 11/30/2020

SubCategory...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 01 - GENERAL FUND						
Revenue						
475 - MEMBER CONTRIBUTIONS	10,070,291.00	10,070,291.00	839,190.92	4,195,954.60	-5,874,336.40	41.67 %
495 - OUTSIDE / MISCELLANEOUS REVENUE	1,403,419.00	1,403,419.00	62,032.75	622,947.65	-780,471.35	44.39 %
Revenue Total:	11,473,710.00	11,473,710.00	901,223.67	4,818,902.25	-6,654,807.75	42.00 %
Expense						
600 - SALARIES AND WAGES	5,483,205.00	5,483,205.00	502,241.91	2,928,491.47	2,554,713.53	53.41 %
601 - RETIREMENT	1,890,706.00	1,890,706.00	72,937.29	1,284,008.31	606,697.69	67.91 %
602 - EMPLOYEE BENEFITS	2,141,541.00	2,141,541.00	112,706.87	807,257.70	1,334,283.30	37.70 %
610 - TRAINING	40,000.00	40,000.00	1,285.00	5,434.02	34,565.98	13.59 %
611 - OUTSIDE SERVICES	846,454.00	846,454.00	15,268.23	230,204.22	616,249.78	27.20 %
613 - PUBLICATION / DUES	9,300.00	9,300.00	0.00	9,395.72	-95.72	101.03 %
614 - MAINTENANCE	20,200.00	20,200.00	0.00	0.00	20,200.00	0.00 %
615 - BUILDING MAINTENANCE	76,500.00	76,500.00	2,460.15	15,965.07	60,534.93	20.87 %
616 - VEHICLE MAINTENANCE	119,600.00	119,600.00	0.00	5,570.93	114,029.07	4.66 %
617 - UTILITIES	98,722.00	98,722.00	16,313.48	49,684.57	49,037.43	50.33 %
619 - MISCELLANEOUS	3,500.00	3,500.00	0.00	489.68	3,010.32	13.99 %
620 - OFFICE SUPPLIES	5,550.00	5,550.00	528.42	1,070.70	4,479.30	19.29 %
622 - DEPARTMENT SUPPLIES	95,820.00	95,820.00	4,225.60	29,939.67	65,880.33	31.25 %
625 - FURNISHINGS	6,000.00	6,000.00	-1,785.64	1,785.63	4,214.37	29.76 %
629 - MISCELLANEOUS	61,400.00	61,400.00	6,838.44	23,823.89	37,576.11	38.80 %
630 - EQUIPMENT	47,400.00	47,400.00	646.37	2,306.72	45,093.28	4.87 %
631 - CAPITAL OUTLAY	78,000.00	78,000.00	22,577.37	31,997.52	46,002.48	41.02 %
644 - MERA BOND PAYMENT	34,243.00	34,243.00	0.00	48,919.00	-14,676.00	142.86 %
670 - TRANSFERS OUT	328,223.00	328,223.00	0.00	328,223.00	0.00	100.00 %
Expense Total:	11,386,364.00	11,386,364.00	756,243.49	5,804,567.82	5,581,796.18	50.98 %
Fund: 01 - GENERAL FUND Surplus (Deficit):	87,346.00	87,346.00	144,980.18	-985,665.57	-1,073,011.57	-1,128.46 %
Report Surplus (Deficit):	87,346.00	87,346.00	144,980.18	-985,665.57	-1,073,011.57	-1,128.46 %

AGENDA ITEM # 5C

Date 01/13/21

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
01 - GENERAL FUND	87,346.00	87,346.00	144,980.18	-985,665.57	-1,073,011.57
Report Surplus (Deficit):	87,346.00	87,346.00	144,980.18	-985,665.57	-1,073,011.57



Ross Valley Fire, CA

Budget Report

Account Summary

For Fiscal: 2020-2021 Period Ending: 11/30/2020

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 01 - GENERAL FUND							
Revenue							
Department: 00 - UNDESIGNATED							
01.00.47501.00	FAIRFAX	2,102,866.00	2,102,866.00	173,026.08	865,130.40	-1,237,735.60	41.14 %
01.00.47502.00	ROSS	2,082,551.00	2,082,551.00	173,545.92	867,729.60	-1,214,821.40	41.67 %
01.00.47503.00	SAN ANSELMO	3,657,921.00	3,657,921.00	300,976.26	1,504,881.30	-2,153,039.70	41.14 %
01.00.47504.00	SLEEPY HOLLOW	1,155,224.00	1,155,224.00	95,053.09	475,265.43	-679,958.57	41.14 %
01.00.47507.00	PRIOR AUTHORITY RETIREE HEALTH	94,959.00	94,959.00	15,192.08	75,960.41	-18,998.59	79.99 %
01.00.47508.00	PRIOR AUTHORITY MERA BOND	34,243.00	34,243.00	2,853.58	14,267.91	-19,975.09	41.67 %
01.00.47510.00	PRIOR AUTHORITY RETIREMENT	942,527.00	942,527.00	78,543.91	392,719.55	-549,807.45	41.67 %
01.00.49501.00	COUNTY OF MARIN	224,012.00	224,012.00	0.00	224,012.00	0.00	100.00 %
01.00.49504.00	RVPA REIMBURSEMENT MEDIC PROG	258,142.00	258,142.00	0.00	64,535.50	-193,606.50	25.00 %
01.00.49506.00	RVPA RENTAL	31,052.00	31,052.00	0.00	0.00	-31,052.00	0.00 %
01.00.49507.00	LAIF INTEREST	7,000.00	7,000.00	0.00	1,340.24	-5,659.76	19.15 %
01.00.49509.00	RVPA EMS TRAINING/SUPPLY REIMB.	47,290.00	47,290.00	0.00	47,290.00	0.00	100.00 %
01.00.49510.00	PLAN CHECKING FEES	245,000.00	245,000.00	17,696.24	102,478.61	-142,521.39	41.83 %
01.00.49511.00	RE-SALE INSPECTION FEES	44,000.00	44,000.00	4,587.13	26,743.26	-17,256.74	60.78 %
01.00.49512.00	MISCELLANEOUS INCOME	2,500.00	2,500.00	324.78	1,723.79	-776.21	68.95 %
01.00.49513.00	WORKERS COMP REIMBURSEMENT	0.00	0.00	10,395.44	20,568.44	20,568.44	0.00 %
01.00.49517.00	DISASTER COORDINATOR REIMB.	134,500.00	134,500.00	0.00	-13,333.00	-147,833.00	9.91 %
01.00.49523.00	APPARATUS REPLACEMENT	328,223.00	328,223.00	27,351.92	136,759.60	-191,463.40	41.67 %
01.00.49524.00	TECHNOLOGY FEES	21,700.00	21,700.00	1,677.24	10,829.21	-10,870.79	49.90 %
01.00.49526.18	STATION MAINT REVENUE #18	15,000.00	15,000.00	0.00	0.00	-15,000.00	0.00 %
01.00.49526.19	STATION MAINT REVENUE #19	15,000.00	15,000.00	0.00	0.00	-15,000.00	0.00 %
01.00.49526.20	STATION MAINT REVENUE #20	15,000.00	15,000.00	0.00	0.00	-15,000.00	0.00 %
01.00.49526.21	STATION MAINT REVENUE #21	15,000.00	15,000.00	0.00	0.00	-15,000.00	0.00 %
Department: 00 - UNDESIGNATED Total:		11,473,710.00	11,473,710.00	901,223.67	4,818,902.25	-6,654,807.75	42.00 %
Revenue Total:		11,473,710.00	11,473,710.00	901,223.67	4,818,902.25	-6,654,807.75	42.00 %
Expense							
Department: 00 - UNDESIGNATED							
01.00.60000.00	REGULAR SALARIES	4,172,768.00	4,172,768.00	327,376.26	1,622,469.31	2,550,298.69	38.88 %
01.00.60010.00	TEMPORARY HIRE	15,914.00	15,914.00	7,550.00	57,889.56	-41,975.56	363.76 %
01.00.60020.00	MINIMUM STAFFING	721,412.00	721,412.00	119,106.90	575,617.23	145,794.77	79.79 %
01.00.60021.00	HOURLY OVERTIME	88,055.00	88,055.00	8,632.05	64,206.93	23,848.07	72.92 %
01.00.60024.00	SHIFT DIFFERENTIAL OT	21,218.00	21,218.00	1,533.68	3,343.82	17,874.18	15.76 %
01.00.60025.00	OT OES RESPONSE	0.00	0.00	13,952.68	460,079.15	-460,079.15	0.00 %
01.00.60026.00	OT TRAINING	54,000.00	54,000.00	937.95	1,398.11	52,601.89	2.59 %
01.00.60027.00	HOLIDAY	195,891.00	195,891.00	15,017.90	74,778.26	121,112.74	38.17 %
01.00.60028.00	PARAMEDIC TRAINING OVERTIME	22,660.00	22,660.00	0.00	0.00	22,660.00	0.00 %
01.00.60029.00	FLSA O/T	95,587.00	95,587.00	7,034.49	31,918.20	63,668.80	33.39 %
01.00.60030.00	S/L BUY BACK	4,000.00	4,000.00	0.00	0.00	4,000.00	0.00 %
01.00.60035.00	RETIRED S/L COMPENSATION	50,000.00	50,000.00	0.00	30,370.90	19,629.10	60.74 %
01.00.60039.00	EXECUTIVE OFFICER	3,600.00	3,600.00	300.00	1,500.00	2,100.00	41.67 %
01.00.60040.00	BOARD MEMBER STIPEND	8,000.00	8,000.00	800.00	4,000.00	4,000.00	50.00 %
01.00.60100.00	RETIREMENT	1,890,706.00	1,890,706.00	72,937.29	1,284,008.31	606,697.69	67.91 %
01.00.60200.00	CAFETERIA HEALTH PLAN	793,674.00	793,674.00	56,645.04	279,020.10	514,653.90	35.16 %
01.00.60210.00	RETIREE HEALTH SAVINGS MATCH	23,386.00	23,386.00	2,041.82	9,837.86	13,548.14	42.07 %
01.00.60215.00	WORKERS' COMPENSATION INSURA...	430,000.00	430,000.00	0.00	211,194.00	218,806.00	49.11 %
01.00.60220.00	PAYROLL TAXES	82,624.00	82,624.00	7,459.64	44,342.29	38,281.71	53.67 %
01.00.60221.00	HOUSING ALLOWANCE	44,400.00	44,400.00	3,100.00	16,000.00	28,400.00	36.04 %
01.00.60223.00	UNIFORM REIMBURSEMENT	24,120.00	24,120.00	1,920.00	9,435.00	14,685.00	39.12 %
01.00.60225.00	EDUCATION REIMBURSEMENT	108,944.00	108,944.00	8,486.76	43,650.23	65,293.77	40.07 %

Budget Report

For Fiscal: 2020-2021 Period Ending: 11/30/2020

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
01.00.60231.00	RETIREES' HEALTH INSURANCE	631,593.00	631,593.00	33,053.61	193,723.14	437,869.86	30.67 %
01.00.61115.00	LIABILITY INSURANCE	28,600.00	28,600.00	0.00	26,895.00	1,705.00	94.04 %
01.00.62999.00	CONTINGENCY	15,000.00	15,000.00	870.50	870.50	14,129.50	5.80 %
01.00.67099.00	TRANSFERS OUT	328,223.00	328,223.00	0.00	328,223.00	0.00	100.00 %
Department: 00 - UNDESIGNATED Total:		9,854,375.00	9,854,375.00	688,756.57	5,374,770.90	4,479,604.10	54.54 %
Department: 05 - ADMINISTRATION							
01.05.61103.00	AUDIT & BOOKEEPING SERVICES	24,205.00	24,205.00	515.39	11,864.22	12,340.78	49.02 %
01.05.61105.00	OTHER CONTRACT SERVICES	50,800.00	50,800.00	1,269.57	21,657.08	29,142.92	42.63 %
01.05.61106.00	CONTRACT SERVICES - MCFD	318,270.00	318,270.00	0.00	0.00	318,270.00	0.00 %
01.05.61107.00	ATTORNEY/LEGAL FEES	10,610.00	10,610.00	0.00	1,083.00	9,527.00	10.21 %
01.05.61112.00	PERS ADMINISTRATIVE FEE	2,900.00	2,900.00	207.01	1,057.73	1,842.27	36.47 %
01.05.61120.00	CONTRACT SERVICES-SAN ANSELMO	84,900.00	84,900.00	0.00	21,225.00	63,675.00	25.00 %
01.05.61121.00	COMPUTER SOFTWARE/SUPPORT	25,750.00	25,750.00	3,020.25	4,729.60	21,020.40	18.37 %
01.05.61122.00	WEB PAGE DESIGN AND MAINTENAN...	8,200.00	8,200.00	0.00	399.00	7,801.00	4.87 %
01.05.61127.00	HEALTH AND WELLNESS	25,000.00	25,000.00	0.00	230.00	24,770.00	0.92 %
01.05.61129.00	HIRING EXPENSES	12,000.00	12,000.00	2,898.00	4,790.64	7,209.36	39.92 %
01.05.61300.00	PUBLICATIONS AND DUES	9,300.00	9,300.00	0.00	9,395.72	-95.72	101.03 %
01.05.62000.00	OFFICE SUPPLIES	4,500.00	4,500.00	449.00	762.06	3,737.94	16.93 %
01.05.62003.00	POSTAGE	1,050.00	1,050.00	79.42	308.64	741.36	29.39 %
01.05.62000.00	GENERAL DEPARTMENT SUPPLIES	12,000.00	12,000.00	308.37	2,335.13	9,664.87	19.46 %
Department: 05 - ADMINISTRATION Total:		589,485.00	589,485.00	8,747.01	79,837.82	509,647.18	13.54 %
Department: 10 - OPERATIONS							
01.10.60060.01	VOLUNTEER SHIFT PAY/DRILLS	17,000.00	17,000.00	0.00	720.00	16,280.00	4.24 %
01.10.60064.01	VOLUNTEER LENGTH OF SERVICE	4,100.00	4,100.00	0.00	200.00	3,900.00	4.88 %
01.10.60065.02	EXPLORER POST	9,000.00	9,000.00	0.00	0.00	9,000.00	0.00 %
01.10.60220.00	PAYROLL TAXES	0.00	0.00	0.00	10.44	-10.44	0.00 %
01.10.60220.01	PAYROLL TAXES - VOLUNTEER	2,800.00	2,800.00	0.00	44.64	2,755.36	1.59 %
01.10.61000.00	TRAINING AND EDUCATION	40,000.00	40,000.00	1,285.00	5,434.02	34,565.98	13.59 %
01.10.61100.00	DISPATCH	186,500.00	186,500.00	5,593.67	98,526.43	87,973.57	52.83 %
01.10.61101.00	RADIO REPAIR	5,000.00	5,000.00	1,675.88	3,289.58	1,710.42	65.79 %
01.10.61102.00	HAZARDOUS MATERIAL REMOVAL	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
01.10.61108.00	HAZARDOUS MATERIAL CONTRACT	9,200.00	9,200.00	0.00	0.00	9,200.00	0.00 %
01.10.61110.00	NERA OPERATING EXPENSE	48,919.00	48,919.00	0.00	34,242.62	14,676.38	70.00 %
01.10.61410.00	EQUIPMENT MAINTENANCE	10,900.00	10,900.00	0.00	0.00	10,900.00	0.00 %
01.10.61901.00	DISASTER COORDINATION	3,500.00	3,500.00	0.00	489.68	3,010.32	13.99 %
01.10.62203.00	EMERGENCY RESPONSE SUPPLIES	4,220.00	4,220.00	545.91	7,469.82	-3,249.82	177.01 %
01.10.62204.00	PARAMEDIC RESPONSE SUPPLIES	32,500.00	32,500.00	2,474.10	15,418.77	17,081.23	47.44 %
01.10.62210.00	BREATHING APPARATUS	5,900.00	5,900.00	0.00	0.00	5,900.00	0.00 %
01.10.62211.00	BREATHING APPARATUS-CONTRACT	7,100.00	7,100.00	0.00	2,682.32	4,417.68	37.78 %
01.10.62213.00	PROTECTIVE CLOTHING	15,300.00	15,300.00	0.00	0.00	15,300.00	0.00 %
01.10.63131.00	EQUIPMENT	20,000.00	20,000.00	1,861.81	10,523.71	9,476.29	52.62 %
01.10.63140.00	HYDRANTS	21,000.00	21,000.00	20,667.94	20,667.94	332.06	98.42 %
01.10.63150.00	COMMUNICATIONS EQUIPMENT	21,000.00	21,000.00	47.62	805.87	20,194.13	3.84 %
01.10.63160.00	TURNOUTS	16,000.00	16,000.00	0.00	0.00	16,000.00	0.00 %
01.10.64401.00	NERA BOND PAYMENT PRIOR AUTH...	34,243.00	34,243.00	0.00	48,919.00	-14,676.00	142.86 %
Department: 10 - OPERATIONS Total:		515,182.00	515,182.00	34,151.93	249,444.84	265,737.16	48.42 %
Department: 14 - FACILITIES							
01.14.61500.00	BUILDING MAINTENANCE AND LAND...	16,500.00	16,500.00	320.74	705.27	15,794.73	4.27 %
01.14.61500.18	BUILDING MAINTENANCE STATION 18	15,000.00	15,000.00	0.00	883.06	14,116.94	5.89 %
01.14.61500.19	BUILDING MAINTENANCE STATION 19	15,000.00	15,000.00	-426.41	1,251.74	13,748.26	8.34 %
01.14.61500.20	BUILDING MAINTENANCE STATION 20	15,000.00	15,000.00	2,299.74	3,612.94	11,387.06	24.09 %
01.14.61500.21	BUILDING MAINTENANCE STATION 21	15,000.00	15,000.00	266.08	9,512.06	5,487.94	63.41 %
01.14.61702.00	GAS AND ELECTRIC	42,500.00	42,500.00	1,825.04	16,023.03	26,476.97	37.70 %
01.14.61703.00	WATER	7,210.00	7,210.00	5,651.19	8,384.31	-1,174.31	116.29 %
01.14.61704.00	SEWER	2,700.00	2,700.00	0.00	3,993.60	-1,293.60	147.91 %
01.14.61705.00	TELEPHONE	46,312.00	46,312.00	8,837.25	21,283.63	25,028.37	45.96 %
01.14.62206.00	JANITORIAL MAINTENANCE SUPPLIES	10,000.00	10,000.00	897.22	1,894.38	8,105.62	18.94 %

Budget Report

For Fiscal: 2020-2021 Period Ending: 11/30/2020

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
01.14.62501.00	FURNISHINGS	6,000.00	6,000.00	-1,785.64	1,785.63	4,214.37	29.76 %
01.14.63040.00	APPLIANCES	5,000.00	5,000.00	0.00	1,169.91	3,830.09	23.40 %
01.14.63041.00	OFFICE EQUIPMENT	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00 %
01.14.63042.00	EXERCISE EQUIPMENT	10,000.00	10,000.00	646.37	1,044.31	8,955.69	10.44 %
01.14.63044.00	TECHNOLOGY PURCHASES	22,400.00	22,400.00	0.00	92.50	22,307.50	0.41 %
Department: 14 - FACILITIES Total:		238,622.00	238,622.00	18,531.58	71,636.37	166,985.63	30.02 %
Department: 15 - COMMUNITY RISK REDUCTION							
01.15.61131.00	FIRE PREVENTION	4,600.00	4,600.00	88.46	214.32	4,385.68	4.66 %
01.15.62220.00	COMMUNITY EDUCATION & PREP.	8,800.00	8,800.00	0.00	139.25	8,660.75	1.58 %
Department: 15 - COMMUNITY RISK REDUCTION Total:		13,400.00	13,400.00	88.46	353.57	13,046.43	2.64 %
Department: 25 - FLEET							
01.25.61411.00	BURN TRAILER MAINTENANCE	9,300.00	9,300.00	0.00	0.00	9,300.00	0.00 %
01.25.61600.00	REPAIRS VEHICLE	110,000.00	110,000.00	0.00	5,570.93	104,429.07	5.06 %
01.25.61601.00	VEHICLE LEASE	9,600.00	9,600.00	0.00	0.00	9,600.00	0.00 %
01.25.62988.00	FUEL	37,000.00	37,000.00	3,805.66	16,898.90	20,101.10	45.67 %
01.25.62989.00	PARTS VEHICLE	9,400.00	9,400.00	2,162.28	6,054.49	3,345.51	64.41 %
Department: 25 - FLEET Total:		175,300.00	175,300.00	5,967.94	28,524.32	146,775.68	16.27 %
Expense Total:		11,386,364.00	11,386,364.00	756,243.49	5,804,567.82	5,581,796.18	50.98 %
Fund: 01 - GENERAL FUND Surplus (Deficit):		87,346.00	87,346.00	144,980.18	-985,665.57	-1,073,011.57	-1,128.46 %
Fund: 15 - VEHICLE FUND							
Revenue							
Department: 00 - UNDESIGNATED							
15.00.51989.00	TRANSFERS IN	328,223.00	328,223.00	0.00	328,223.00	0.00	100.00 %
Department: 00 - UNDESIGNATED Total:		328,223.00	328,223.00	0.00	328,223.00	0.00	100.00 %
Revenue Total:		328,223.00	328,223.00	0.00	328,223.00	0.00	100.00 %
Expense							
Department: 00 - UNDESIGNATED							
15.00.63154.00	VEHICLE PURCHASE	0.00	0.00	474.54	7,572.13	-7,572.13	0.00 %
15.00.64010.00	LEASE PAYMENT - PRINCIPAL	133,456.00	133,456.00	0.00	0.00	133,456.00	0.00 %
15.00.64110.00	LEASE PAYMENT - INTEREST	21,256.00	21,256.00	0.00	0.00	21,256.00	0.00 %
Department: 00 - UNDESIGNATED Total:		154,712.00	154,712.00	474.54	7,572.13	147,139.87	4.89 %
Expense Total:		154,712.00	154,712.00	474.54	7,572.13	147,139.87	4.89 %
Fund: 15 - VEHICLE FUND Surplus (Deficit):		173,511.00	173,511.00	-474.54	320,650.87	147,139.87	184.80 %
Report Surplus (Deficit):		260,857.00	260,857.00	144,505.64	-665,014.70	-925,871.70	-254.93 %

Group Summary

Departmen...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 01 - GENERAL FUND						
Revenue						
00 - UNDESIGNATED	11,473,710.00	11,473,710.00	901,223.67	4,818,902.25	-6,654,807.75	42.00 %
Revenue Total:	11,473,710.00	11,473,710.00	901,223.67	4,818,902.25	-6,654,807.75	42.00 %
Expense						
00 - UNDESIGNATED	9,854,375.00	9,854,375.00	688,756.57	5,374,770.90	4,479,604.10	54.54 %
05 - ADMINISTRATION	589,485.00	589,485.00	8,747.01	79,837.82	509,647.18	13.54 %
10 - OPERATIONS	515,182.00	515,182.00	34,151.93	249,444.84	265,737.16	48.42 %
14 - FACILITIES	238,622.00	238,622.00	18,531.58	71,636.37	166,985.63	30.02 %
15 - COMMUNITY RISK REDUCTION	13,400.00	13,400.00	88.46	353.57	13,046.43	2.64 %
25 - FLEET	175,300.00	175,300.00	5,967.94	28,524.32	146,775.68	16.27 %
Expense Total:	11,386,364.00	11,386,364.00	756,243.49	5,804,567.82	5,581,796.18	50.98 %
Fund: 01 - GENERAL FUND Surplus (Deficit):	87,346.00	87,346.00	144,980.18	-985,665.57	-1,073,011.57	-1,128.46 %
Fund: 15 - VEHICLE FUND						
Revenue						
00 - UNDESIGNATED	328,223.00	328,223.00	0.00	328,223.00	0.00	100.00 %
Revenue Total:	328,223.00	328,223.00	0.00	328,223.00	0.00	100.00 %
Expense						
00 - UNDESIGNATED	154,712.00	154,712.00	474.54	7,572.13	147,139.87	4.89 %
Expense Total:	154,712.00	154,712.00	474.54	7,572.13	147,139.87	4.89 %
Fund: 15 - VEHICLE FUND Surplus (Deficit):	173,511.00	173,511.00	-474.54	320,650.87	147,139.87	184.80 %
Report Surplus (Deficit):	260,857.00	260,857.00	144,505.64	-665,014.70	-925,871.70	-254.93 %

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
01 - GENERAL FUND	87,346.00	87,346.00	144,980.18	-985,665.57	-1,073,011.57
15 - VEHICLE FUND	173,511.00	173,511.00	-474.54	320,650.87	147,139.87
Report Surplus (Deficit):	260,857.00	260,857.00	144,505.64	-665,014.70	-925,871.70



Ross Valley Fire, CA

Budget Report

Account Summary

For Fiscal: 2020-2021 Period Ending: 12/31/2020

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 01 - GENERAL FUND						
Revenue						
Department: 00 - UNDESIGNATED						
01.00.47501.00 FAIRFAX	2,102,866.00	2,102,866.00	173,026.08	1,038,156.48	-1,064,709.52	49.37 %
01.00.47502.00 ROSS	2,082,551.00	2,082,551.00	173,545.92	1,041,275.52	-1,041,275.48	50.00 %
01.00.47503.00 SAN ANSELMO	3,657,921.00	3,657,921.00	300,976.26	1,805,857.56	-1,852,063.44	49.37 %
01.00.47504.00 SLEEPY HOLLOW	1,155,224.00	1,155,224.00	95,053.09	570,318.52	-584,905.48	49.37 %
01.00.47507.00 PRIOR AUTHORITY RETIREE HEALTH	94,959.00	94,959.00	15,192.08	91,152.49	-3,806.51	95.99 %
01.00.47508.00 PRIOR AUTHORITY MERA BOND	34,243.00	34,243.00	2,853.58	17,121.49	-17,121.51	50.00 %
01.00.47510.00 PRIOR AUTHORITY RETIREMENT	942,527.00	942,527.00	78,543.91	471,263.46	-471,263.54	50.00 %
01.00.49501.00 COUNTY OF MARIN	224,012.00	224,012.00	0.00	224,012.00	0.00	100.00 %
01.00.49502.00 OES REIMBURSEMENT OUT OF COUN...	0.00	0.00	57,165.12	57,165.12	57,165.12	0.00 %
01.00.49504.00 RVPA REIMBURSEMENT MEDIC PROG	258,142.00	258,142.00	0.00	64,535.50	-193,606.50	25.00 %
01.00.49506.00 RVPA RENTAL	31,052.00	31,052.00	31,052.08	31,052.08	0.08	100.00 %
01.00.49507.00 LAIF INTEREST	7,000.00	7,000.00	0.00	1,340.24	-5,659.76	19.15 %
01.00.49509.00 RVPA EMS TRAINING/SUPPLY REIMB.	47,290.00	47,290.00	0.00	47,290.00	0.00	100.00 %
01.00.49510.00 PLAN CHECKING FEES	245,000.00	245,000.00	15,947.88	118,426.49	-126,573.51	48.34 %
01.00.49511.00 RE-SALE INSPECTION FEES	44,000.00	44,000.00	2,704.72	29,447.98	-14,552.02	66.93 %
01.00.49512.00 MISCELLANEOUS INCOME	2,500.00	2,500.00	26.50	1,750.29	-749.71	70.01 %
01.00.49513.00 WORKERS COMP REIMBURSEMENT	0.00	0.00	19,995.27	40,563.71	40,563.71	0.00 %
01.00.49517.00 DISASTER COORDINATOR REIMB.	134,500.00	134,500.00	0.00	-13,333.00	-147,833.00	9.91 %
01.00.49523.00 APPARATUS REPLACEMENT	328,223.00	328,223.00	27,351.92	164,111.52	-164,111.48	50.00 %
01.00.49524.00 TECHNOLOGY FEES	21,700.00	21,700.00	1,403.96	12,233.17	-9,466.83	56.37 %
01.00.49526.18 STATION MAINT REVENUE #18	15,000.00	15,000.00	0.00	0.00	-15,000.00	0.00 %
01.00.49526.19 STATION MAINT REVENUE #19	15,000.00	15,000.00	0.00	0.00	-15,000.00	0.00 %
01.00.49526.20 STATION MAINT REVENUE #20	15,000.00	15,000.00	0.00	0.00	-15,000.00	0.00 %
01.00.49526.21 STATION MAINT REVENUE #21	15,000.00	15,000.00	0.00	0.00	-15,000.00	0.00 %
Department: 00 - UNDESIGNATED Total:	11,473,710.00	11,473,710.00	994,838.37	5,813,740.62	-5,659,969.38	50.67 %
Revenue Total:	11,473,710.00	11,473,710.00	994,838.37	5,813,740.62	-5,659,969.38	50.67 %
Expense						
Department: 00 - UNDESIGNATED						
01.00.60000.00 REGULAR SALARIES	4,172,768.00	4,172,768.00	325,891.33	1,948,360.64	2,224,407.36	46.69 %
01.00.60010.00 TEMPORARY HIRE	15,914.00	15,914.00	2,247.50	60,137.06	-44,223.06	377.89 %
01.00.60020.00 MINIMUM STAFFING	721,412.00	721,412.00	115,562.21	691,179.44	30,232.56	95.81 %
01.00.60021.00 HOURLY OVERTIME	88,055.00	88,055.00	2,848.37	67,055.30	20,999.70	76.15 %
01.00.60024.00 SHIFT DIFFERENTIAL OT	21,218.00	21,218.00	0.00	3,343.82	17,874.18	15.76 %
01.00.60025.00 OT OES RESPONSE	0.00	0.00	0.00	460,079.15	-460,079.15	0.00 %
01.00.60026.00 OT TRAINING	54,000.00	54,000.00	1,150.73	2,548.84	51,451.16	4.72 %
01.00.60027.00 HOLIDAY	195,891.00	195,891.00	15,408.19	90,186.45	105,704.55	46.04 %
01.00.60028.00 PARAMEDIC TRAINING OVERTIME	22,660.00	22,660.00	575.20	575.20	22,084.80	2.54 %
01.00.60029.00 FLSA O/T	95,587.00	95,587.00	7,244.39	39,162.59	56,424.41	40.97 %
01.00.60030.00 S/L BUY BACK	4,000.00	4,000.00	0.00	0.00	4,000.00	0.00 %
01.00.60035.00 RETIRED S/L COMPENSATION	50,000.00	50,000.00	3,066.05	33,436.95	16,563.05	66.87 %
01.00.60039.00 EXECUTIVE OFFICER	3,600.00	3,600.00	300.00	1,800.00	1,800.00	50.00 %
01.00.60040.00 BOARD MEMBER STIPEND	8,000.00	8,000.00	800.00	4,800.00	3,200.00	60.00 %
01.00.60100.00 RETIREMENT	1,890,706.00	1,890,706.00	72,478.51	1,356,486.82	534,219.18	71.74 %
01.00.60200.00 CAFETERIA HEALTH PLAN	793,674.00	793,674.00	60,994.30	340,014.40	453,659.60	42.84 %
01.00.60210.00 RETIREE HEALTH SAVINGS MATCH	23,386.00	23,386.00	2,041.82	11,879.68	11,506.32	50.80 %
01.00.60215.00 WORKERS' COMPENSATION INSURA...	430,000.00	430,000.00	0.00	211,194.00	218,806.00	49.11 %
01.00.60220.00 PAYROLL TAXES	82,624.00	82,624.00	7,085.89	51,428.18	31,195.82	62.24 %
01.00.60221.00 HOUSING ALLOWANCE	44,400.00	44,400.00	3,100.00	19,100.00	25,300.00	43.02 %
01.00.60223.00 UNIFORM REIMBURSEMENT	24,120.00	24,120.00	1,902.00	11,337.00	12,783.00	47.00 %

Budget Report

For Fiscal: 2020-2021 Period Ending: 12/31/2020

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
01.00.60225.00	EDUCATION REIMBURSEMENT	108,944.00	108,944.00	8,462.72	52,112.95	56,831.05	47.83 %
01.00.60231.00	RETIREES' HEALTH INSURANCE	631,593.00	631,593.00	34,418.75	228,141.89	403,451.11	36.12 %
01.00.61115.00	LIABILITY INSURANCE	28,600.00	28,600.00	0.00	26,895.00	1,705.00	94.04 %
01.00.62999.00	CONTINGENCY	15,000.00	15,000.00	0.00	870.50	14,129.50	5.80 %
01.00.67099.00	TRANSFERS OUT	328,223.00	328,223.00	0.00	328,223.00	0.00	100.00 %
Department: 00 - UNDESIGNATED Total:		9,854,375.00	9,854,375.00	665,577.96	6,040,348.86	3,814,026.14	61.30 %
Department: 05 - ADMINISTRATION							
01.05.61103.00	AUDIT & BOOKEEPING SERVICES	24,205.00	24,205.00	456.84	12,321.06	11,883.94	50.90 %
01.05.61105.00	OTHER CONTRACT SERVICES	50,800.00	50,800.00	603.57	22,260.65	28,539.35	43.82 %
01.05.61106.00	CONTRACT SERVICES - MCFD	318,270.00	318,270.00	156,792.00	156,792.00	161,478.00	49.26 %
01.05.61107.00	ATTORNEY/LEGAL FEES	10,610.00	10,610.00	197.60	1,280.60	9,329.40	12.07 %
01.05.61112.00	PERS ADMINISTRATIVE FEE	2,900.00	2,900.00	210.42	1,268.15	1,631.85	43.73 %
01.05.61120.00	CONTRACT SERVICES-SAN ANSELMO	84,900.00	84,900.00	0.00	21,225.00	63,675.00	25.00 %
01.05.61121.00	COMPUTER SOFTWARE/SUPPORT	25,750.00	25,750.00	0.00	4,729.60	21,020.40	18.37 %
01.05.61122.00	WEB PAGE DESIGN AND MAINTENAN...	8,200.00	8,200.00	0.00	399.00	7,801.00	4.87 %
01.05.61127.00	HEALTH AND WELLNESS	25,000.00	25,000.00	2,932.00	3,162.00	21,838.00	12.65 %
01.05.61129.00	HIRING EXPENSES	12,000.00	12,000.00	49.00	4,839.64	7,160.36	40.33 %
01.05.61300.00	PUBLICATIONS AND DUES	9,300.00	9,300.00	0.00	9,395.72	-95.72	101.03 %
01.05.62000.00	OFFICE SUPPLIES	4,500.00	4,500.00	291.26	1,053.32	3,446.68	23.41 %
01.05.62003.00	POSTAGE	1,050.00	1,050.00	70.69	379.33	670.67	36.13 %
01.05.62200.00	GENERAL DEPARTMENT SUPPLIES	12,000.00	12,000.00	25.00	2,360.13	9,639.87	19.67 %
Department: 05 - ADMINISTRATION Total:		589,485.00	589,485.00	161,628.38	241,466.20	348,018.80	40.96 %
Department: 10 - OPERATIONS							
01.10.60060.01	VOLUNTEER SHIFT PAY/DRILLS	17,000.00	17,000.00	0.00	720.00	16,280.00	4.24 %
01.10.60064.01	VOLUNTEER LENGTH OF SERVICE	4,100.00	4,100.00	987.00	1,187.00	2,913.00	28.95 %
01.10.60065.02	EXPLORER POST	9,000.00	9,000.00	0.00	0.00	9,000.00	0.00 %
01.10.60220.00	PAYROLL TAXES	0.00	0.00	0.00	10.44	-10.44	0.00 %
01.10.60220.01	PAYROLL TAXES - VOLUNTEER	2,800.00	2,800.00	0.00	44.64	2,755.36	1.59 %
01.10.61000.00	TRAINING AND EDUCATION	40,000.00	40,000.00	3,350.53	8,784.55	31,215.45	21.96 %
01.10.61100.00	DISPATCH	186,500.00	186,500.00	0.00	98,526.43	87,973.57	52.83 %
01.10.61101.00	RADIO REPAIR	5,000.00	5,000.00	0.00	3,289.58	1,710.42	65.79 %
01.10.61102.00	HAZARDOUS MATERIAL REMOVAL	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
01.10.61108.00	HAZARDOUS MATERIAL CONTRACT	9,200.00	9,200.00	0.00	0.00	9,200.00	0.00 %
01.10.61110.00	MERA OPERATING EXPENSE	48,919.00	48,919.00	14,676.38	48,919.00	0.00	100.00 %
01.10.61410.00	EQUIPMENT MAINTENANCE	10,900.00	10,900.00	0.00	0.00	10,900.00	0.00 %
01.10.61901.00	DISASTER COORDINATION	3,500.00	3,500.00	0.00	489.68	3,010.32	13.99 %
01.10.62203.00	EMERGENCY RESPONSE SUPPLIES	4,220.00	4,220.00	1,275.49	8,745.31	-4,525.31	207.23 %
01.10.62204.00	PARAMEDIC RESPONSE SUPPLIES	32,500.00	32,500.00	2,101.09	17,519.86	14,980.14	53.91 %
01.10.62210.00	BREATHING APPARATUS	5,900.00	5,900.00	0.00	0.00	5,900.00	0.00 %
01.10.62211.00	BREATHING APPARATUS-CONTRACT	7,100.00	7,100.00	2,879.66	5,561.98	1,538.02	78.34 %
01.10.62213.00	PROTECTIVE CLOTHING	15,300.00	15,300.00	11,850.49	11,850.49	3,449.51	77.45 %
01.10.63131.00	EQUIPMENT	20,000.00	20,000.00	396.96	10,920.67	9,079.33	54.60 %
01.10.63140.00	HYDRANTS	21,000.00	21,000.00	0.00	20,667.94	332.06	98.42 %
01.10.63150.00	COMMUNICATIONS EQUIPMENT	21,000.00	21,000.00	-1,103.28	-297.41	21,297.41	-1.42 %
01.10.63160.00	TURNOUTS	16,000.00	16,000.00	0.00	0.00	16,000.00	0.00 %
01.10.64401.00	MERA BOND PAYMENT PRIOR AUTH...	34,243.00	34,243.00	-14,676.38	34,242.62	0.38	100.00 %
Department: 10 - OPERATIONS Total:		515,182.00	515,182.00	21,737.94	271,182.78	243,999.22	52.64 %
Department: 14 - FACILITIES							
01.14.61500.00	BUILDING MAINTENANCE AND LAND...	16,500.00	16,500.00	-46.86	563.41	15,936.59	3.41 %
01.14.61500.18	BUILDING MAINTENANCE STATION 18	15,000.00	15,000.00	0.00	883.06	14,116.94	5.89 %
01.14.61500.19	BUILDING MAINTENANCE STATION 19	15,000.00	15,000.00	1.61	1,253.35	13,746.65	8.36 %
01.14.61500.20	BUILDING MAINTENANCE STATION 20	15,000.00	15,000.00	645.23	4,258.17	10,741.83	28.39 %
01.14.61500.21	BUILDING MAINTENANCE STATION 21	15,000.00	15,000.00	0.00	9,512.06	5,487.94	63.41 %
01.14.61702.00	GAS AND ELECTRIC	42,500.00	42,500.00	1,947.90	17,970.93	24,529.07	42.28 %
01.14.61703.00	WATER	7,210.00	7,210.00	-126.01	8,258.30	-1,048.30	114.54 %
01.14.61704.00	SEWER	2,700.00	2,700.00	0.00	3,993.60	-1,293.60	147.91 %
01.14.61705.00	TELEPHONE	46,312.00	46,312.00	1,732.14	23,015.77	23,296.23	49.70 %

Budget Report

For Fiscal: 2020-2021 Period Ending: 12/31/2020

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
01.14.62206.00	JANITORIAL MAINTENANCE SUPPLIES	10,000.00	10,000.00	326.24	2,220.62	7,779.38	22.21 %
01.14.62501.00	FURNISHINGS	6,000.00	6,000.00	0.00	1,785.63	4,214.37	29.76 %
01.14.63040.00	APPLIANCES	5,000.00	5,000.00	0.00	1,169.91	3,830.09	23.40 %
01.14.63041.00	OFFICE EQUIPMENT	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00 %
01.14.63042.00	EXERCISE EQUIPMENT	10,000.00	10,000.00	5,445.00	6,489.31	3,510.69	64.89 %
01.14.63044.00	TECHNOLOGY PURCHASES	22,400.00	22,400.00	0.00	92.50	22,307.50	0.41 %
Department: 14 - FACILITIES Total:		238,622.00	238,622.00	9,925.25	81,466.62	157,155.38	34.14 %
Department: 15 - COMMUNITY RISK REDUCTION							
01.15.61131.00	FIRE PREVENTION	4,600.00	4,600.00	0.00	214.32	4,385.68	4.66 %
01.15.62220.00	COMMUNITY EDUCATION & PREP.	8,800.00	8,800.00	0.00	139.25	8,660.75	1.58 %
Department: 15 - COMMUNITY RISK REDUCTION Total:		13,400.00	13,400.00	0.00	353.57	13,046.43	2.64 %
Department: 25 - FLEET							
01.25.61411.00	BURN TRAILER MAINTENANCE	9,300.00	9,300.00	0.00	0.00	9,300.00	0.00 %
01.25.61600.00	REPAIRS VEHICLE	110,000.00	110,000.00	20,288.83	25,859.76	84,140.24	23.51 %
01.25.61601.00	VEHICLE LEASE	9,600.00	9,600.00	0.00	0.00	9,600.00	0.00 %
01.25.62988.00	FUEL	37,000.00	37,000.00	2,920.28	19,819.18	17,180.82	53.57 %
01.25.62989.00	PARTS VEHICLE	9,400.00	9,400.00	102.57	6,157.06	3,242.94	65.50 %
Department: 25 - FLEET Total:		175,300.00	175,300.00	23,311.68	51,836.00	123,464.00	29.57 %
Expense Total:		11,386,364.00	11,386,364.00	882,181.21	6,686,654.03	4,699,709.97	58.73 %
Fund: 01 - GENERAL FUND Surplus (Deficit):		87,346.00	87,346.00	112,657.16	-872,913.41	-960,259.41	-999.37 %
Fund: 15 - VEHICLE FUND							
Revenue							
Department: 00 - UNDESIGNATED							
15.00.51999.00	TRANSFERS IN	328,223.00	328,223.00	0.00	328,223.00	0.00	100.00 %
Department: 00 - UNDESIGNATED Total:		328,223.00	328,223.00	0.00	328,223.00	0.00	100.00 %
Revenue Total:		328,223.00	328,223.00	0.00	328,223.00	0.00	100.00 %
Expense							
Department: 00 - UNDESIGNATED							
15.00.63154.00	VEHICLE PURCHASE	0.00	0.00	114.00	7,686.13	-7,686.13	0.00 %
15.00.64010.00	LEASE PAYMENT - PRINCIPAL	133,456.00	133,456.00	0.00	0.00	133,456.00	0.00 %
15.00.64110.00	LEASE PAYMENT - INTEREST	21,256.00	21,256.00	0.00	0.00	21,256.00	0.00 %
Department: 00 - UNDESIGNATED Total:		154,712.00	154,712.00	114.00	7,686.13	147,025.87	4.97 %
Expense Total:		154,712.00	154,712.00	114.00	7,686.13	147,025.87	4.97 %
Fund: 15 - VEHICLE FUND Surplus (Deficit):		173,511.00	173,511.00	-114.00	320,536.87	147,025.87	184.74 %
Report Surplus (Deficit):		260,857.00	260,857.00	112,543.16	-552,376.54	-813,233.54	-211.75 %

Group Summary

Department...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 01 - GENERAL FUND						
Revenue						
00 - UNDESIGNATED	11,473,710.00	11,473,710.00	994,838.37	5,813,740.62	-5,659,969.38	50.67 %
Revenue Total:	11,473,710.00	11,473,710.00	994,838.37	5,813,740.62	-5,659,969.38	50.67 %
Expense						
00 - UNDESIGNATED	9,854,375.00	9,854,375.00	665,577.96	6,040,348.86	3,814,026.14	61.30 %
05 - ADMINISTRATION	589,485.00	589,485.00	161,628.38	241,466.20	348,018.80	40.96 %
10 - OPERATIONS	515,182.00	515,182.00	21,737.94	271,182.78	243,999.22	52.64 %
14 - FACILITIES	238,622.00	238,622.00	9,925.25	81,466.62	157,155.38	34.14 %
15 - COMMUNITY RISK REDUCTION	13,400.00	13,400.00	0.00	353.57	13,046.43	2.64 %
25 - FLEET	175,300.00	175,300.00	23,311.68	51,836.00	123,464.00	29.57 %
Expense Total:	11,386,364.00	11,386,364.00	882,181.21	6,686,654.03	4,699,709.97	58.73 %
Fund: 01 - GENERAL FUND Surplus (Deficit):	87,346.00	87,346.00	112,657.16	-872,913.41	-960,259.41	-999.37 %
Fund: 15 - VEHICLE FUND						
Revenue						
00 - UNDESIGNATED	328,223.00	328,223.00	0.00	328,223.00	0.00	100.00 %
Revenue Total:	328,223.00	328,223.00	0.00	328,223.00	0.00	100.00 %
Expense						
00 - UNDESIGNATED	154,712.00	154,712.00	114.00	7,686.13	147,025.87	4.97 %
Expense Total:	154,712.00	154,712.00	114.00	7,686.13	147,025.87	4.97 %
Fund: 15 - VEHICLE FUND Surplus (Deficit):	173,511.00	173,511.00	-114.00	320,536.87	147,025.87	184.74 %
Report Surplus (Deficit):	260,857.00	260,857.00	112,543.16	-552,376.54	-813,233.54	-211.75 %

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
01 - GENERAL FUND	87,346.00	87,346.00	112,657.16	-872,913.41	-960,259.41
15 - VEHICLE FUND	173,511.00	173,511.00	-114.00	320,536.87	147,025.87
Report Surplus (Deficit):	260,857.00	260,857.00	112,543.16	-552,376.54	-813,233.54



Ross Valley Fire, CA

Budget Report Group Summary

For Fiscal: 2020-2021 Period Ending: 12/31/2020

SubCategory...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 01 - GENERAL FUND						
Revenue						
475 - MEMBER CONTRIBUTIONS	10,070,291.00	10,070,291.00	839,190.92	5,035,145.52	-5,035,145.48	50.00 %
495 - OUTSIDE / MISCELLANEOUS REVENUE	1,403,419.00	1,403,419.00	155,647.45	778,595.10	-624,823.90	55.48 %
Revenue Total:	11,473,710.00	11,473,710.00	994,838.37	5,813,740.62	-5,659,969.38	50.67 %
Expense						
600 - SALARIES AND WAGES	5,483,205.00	5,483,205.00	476,080.97	3,404,572.44	2,078,632.56	62.09 %
601 - RETIREMENT	1,890,706.00	1,890,706.00	72,478.51	1,356,486.82	534,219.18	71.74 %
602 - EMPLOYEE BENEFITS	2,141,541.00	2,141,541.00	118,005.48	925,263.18	1,216,277.82	43.21 %
610 - TRAINING	40,000.00	40,000.00	3,350.53	8,784.55	31,215.45	21.96 %
611 - OUTSIDE SERVICES	846,454.00	846,454.00	175,917.81	406,122.03	440,331.97	47.98 %
613 - PUBLICATION / DUES	9,300.00	9,300.00	0.00	9,395.72	-95.72	101.03 %
614 - MAINTENANCE	20,200.00	20,200.00	0.00	0.00	20,200.00	0.00 %
615 - BUILDING MAINTENANCE	76,500.00	76,500.00	599.98	16,470.05	60,029.95	21.53 %
616 - VEHICLE MAINTENANCE	119,600.00	119,600.00	20,288.83	25,859.76	93,740.24	21.62 %
617 - UTILITIES	98,722.00	98,722.00	3,554.03	53,238.60	45,483.40	53.93 %
619 - MISCELLANEOUS	3,500.00	3,500.00	0.00	489.68	3,010.32	13.99 %
620 - OFFICE SUPPLIES	5,550.00	5,550.00	361.95	1,432.65	4,117.35	25.81 %
622 - DEPARTMENT SUPPLIES	95,820.00	95,820.00	18,457.97	48,397.64	47,422.36	50.51 %
625 - FURNISHINGS	6,000.00	6,000.00	0.00	1,785.63	4,214.37	29.76 %
629 - MISCELLANEOUS	61,400.00	61,400.00	3,022.85	26,846.74	34,553.26	43.72 %
630 - EQUIPMENT	47,400.00	47,400.00	5,445.00	7,751.72	39,648.28	16.35 %
631 - CAPITAL OUTLAY	78,000.00	78,000.00	-706.32	31,291.20	46,708.80	40.12 %
644 - MERA BOND PAYMENT	34,243.00	34,243.00	-14,676.38	34,242.62	0.38	100.00 %
670 - TRANSFERS OUT	328,223.00	328,223.00	0.00	328,223.00	0.00	100.00 %
Expense Total:	11,386,364.00	11,386,364.00	882,181.21	6,686,654.03	4,699,709.97	58.73 %
Fund: 01 - GENERAL FUND Surplus (Deficit):	87,346.00	87,346.00	112,657.16	-872,913.41	-960,259.41	-999.37 %
Report Surplus (Deficit):	87,346.00	87,346.00	112,657.16	-872,913.41	-960,259.41	-999.37 %

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
01 - GENERAL FUND	87,346.00	87,346.00	112,657.16	-872,913.41	-960,259.41
Report Surplus (Deficit):	87,346.00	87,346.00	112,657.16	-872,913.41	-960,259.41

Ross Valley Fire Board
Meeting Minutes
Called to order – 5:45pm
Via Zoom meeting
November 18, 2020

Board Present: Reed, Kuhl, Greene, Shortall, Finn, Goddard, Burdo.

Board absent: Brekhus

Staff present: Weber, Yeager.

Town Managers Present: Toy, Chinn, Donery.

1. **Open time for Public Expression:** no public request
2. **Board requests/comments to staff:** no comments,
3. **Report from Chief Weber:** Chief Weber reported that we had a fatal fire at Dutch Valley in Sleepy Hollow. Our heart goes out to the family and everyone involved. While the cause of the fire has not been determined, it was determined that electrical was not the issue. This unfortunate incident sparked a conversation about communication during power outages since the AT&T lines were down for part of the day. We have a Sleepy Hollow community meeting this afternoon and Chief Mahoney is covering the meeting for the department. We are also in the process of selling E621, the sales price negotiated was \$30k. Fire season is winding down in the Bay area, we received a good amount of precipitation and we are now looking at the flooding season, and making sure cameras are properly working. Dir. Burdo joined meeting at 5:49 pm.

We meet with the Labor Management Committee, and we spent a fair amount of time brainstorming staffing considerations, cost and station 18. The board will be receiving an evaluation/survey monkey from the managers regarding the shared services agreement with the county. Dir. Greene asked if the evaluation on the Chief's performance or just a broader evaluation on the shared service contract. Chief Weber responded that it was a combination of both and that he always welcomes any feedback. Dir. Greene also asked if the Woodward fire was out with the recent rain and Chief Weber responded that it was pretty much done.

Dir. Goddard asked about the Ross Station timeline and budget. Chief Weber responded that they are still under discussion and that hopefully we can bring some updates to the board in January. Manager Chinn mentioned that they are conducting a community questionnaire in December and will look for Council discussion in January and hopefully have a decision by February.

- 4a. **Consent agenda:** M/S Burdo/Greene – roll call vote, all ayes for items a-f and h

Dir. Shortall requested to take item G and discuss it separately. Dir. Goddard asked about the incident call report and what the difference is with each report. Chief Weber explained that each report has a code that is use to report nationally. Dir Finn

AGENDA ITEM # 50
Date 01/13/21

added that fire represents half of 1%, and that the fires in Sleepy Hollow have proven the importance of being able to cover a fire.

- 4b. **Item G:** Dir. Shortall requested a motion to remove item G and Dir. Greene moved items A through F and H of the consent agenda. Dir. Shortall read the resolution and thanked Dir. Reed for all his service and support. Dir. Reed responded that he appreciates all the board and fire department do, and believes we are on the right track to make more community improvements. He is proud to be a part of this organization.

Dir. Burdo thanked him for his service and has a great amount of respect for him and considers him a true leader for the community. Dir. Greene would like to move the item with a note of appreciation for Dir. Reed's hard work during evacuation in Cascade and Fairfax, it was a very complex and challenging task and he would like to call it out as a job worthy of commendation. Dir. Kuhl second the motion. M/S Greene/ Kuhl – roll call vote, all ayes, Dir. Brekhus absent.

5. **Disaster Coordinator Verbal Update** – Chief Weber congratulated Dir. Reed. Chief Weber reported that we are looking at a coordinated approach from all the entities and are working with our legal counsel and the managers to come up with a successful plan that works for all, but it requires a great amount of work. We hope to be back in January with an informational item and it remains a priority for us.

Dir. Goddard mentioned that there is a high request to have a citizen's disaster counsel support group and she would like input from the department. Chief Weber appreciates that there is interest in creating groups, but the best approach would we do have a regional approach rather than an individual one. Dir. Burdo asked if we could set it up as a regional sub-committee for disaster preparedness. And Dir. Greene asked if it would be duplicative with the JPA. Dir. Goddard clarified that she was referring to something like the regional gathering Southern Marin and the citizens disaster counsel. Resident Jody Timms gave some information about the citizens disaster counsel and the meetings she has attended. And agrees with a regional approach that includes fire, schools, police and other agencies can be very beneficial. She appreciates that the disaster coordination is still a priority. Chief Weber mentioned that having a local committee is a great idea.

Next meeting is scheduled on January 13th, via zoom video conferencing.

Minutes respectfully submitted,

s/Mariana Gonzalez
Administrative Assistant

**ROSS VALLEY FIRE DEPARTMENT
STAFF REPORT**

For the meeting of January 13, 2021

To: Board of Directors

From: Jason Weber, Fire Chief

Subject: Authorize the Fire Chief to enter into a contract with the County of Marin iPad, Tablet device, and Cradlepoint router Maintenance Services

RECOMMENDATION:

That the board authorizes the Fire Chief to enter into a contract with the County of Marin for maintenance on iPads, Tablet devices, and Cradlepoint routers

BACKGROUND:

Ross Valley Fire has had a contract to support Mobile Digital Computers installed in engines and support vehicles. This contract replaces that older contract to support our newer technology and devices, which also lowers costs on both the hardware and support costs.

DISCUSSION:

In consideration that all local fire agencies use iPads, tablet devices and Cradlepoint routers in their first-out fire apparatus and command vehicles and these computer systems are integrated with the County of Marin's dispatch computer system, the County has offered to provide a maintenance agreement on a cost-sharing basis. The cost-sharing methodology is the same one that is used for dispatch services.

This contract will provide the maintenance coverage for the devices in the event of any hardware, software or connectivity issues that may arise in the normal fire operations. Additionally, the contract will grant full and unrestricted access to County owned and maintained computer aided dispatch system (CAD. The maintenance includes: (1) any updates and patches to the operating system; (2) troubleshoot and diagnose all hardware and software related problems; (3) troubleshoot, diagnose and repair all commercial wireless network connectivity issues; (4) prepare periodic reports describing the services rendered and the repair history for each device. This service is invaluable in the event any issues or problems arise with the units.

FISCAL IMPACT:

The annual cost to Ross Valley Fire will be \$14,805.00. The cost is already budgeted and will start July 1, 2021

Attachment: Contract with the County of Marin for iPad, Tablet device, and Cradlepoint router Maintenance Services Signature page
General Terms and Conditions Exhibit A
Financial Terms and Conditions Exhibit B

AGENDA ITEM # 5 E
Date 01/13/21

AGREEMENT FOR PROFESSIONAL SERVICES

THIS AGREEMENT, made and entered into this _____th day of _____, 2020, by and between the COUNTY OF MARIN (Tax Identification Number 94-6000519), a political subdivision of the State of California (hereinafter referred to as "COUNTY") acting by and through its Sheriff's Office and the ROSS VALLEY FIRE DEPARTMENT _____ (hereinafter referred to as "AGENCY").

WITNESSETH:

In consideration of the mutual promises set out below AGENCY and COUNTY agree as follows:

1. The Services to be performed; the schedule for provision of said Services; the compensation for said Services; and the schedule for payment of said compensation shall all be set forth in Exhibit B.
2. DESIGNATED REPRESENTATIVES. Sheriff-Coroner Robert T. Doyle is the representative of the COUNTY and will administer this Agreement for the COUNTY. Executive Officer, BLANK is the authorized representative for AGENCY. Changes in designated representatives shall occur only by advance written notice to the other party.
3. EXHIBITS. The following Exhibits are attached hereto and incorporated herein by reference:

Exhibit "A" - General Terms and Conditions
Exhibit "B" - Financial Terms and Conditions

IN WITNESS WHEREOF, the parties hereto have executed this Agreement on the day here first above written.

"COUNTY"

COUNTY OF MARIN

"AGENCY"

ROSS VALLEY FIRE DEPARTMENT

By: _____

By: _____

EXHIBIT – A

GENERAL TERMS AND CONDITIONS OF THE AGREEMENT BETWEEN THE COUNTY OF MARIN AND THE ROSS VALLEY FIRE DEPARTMENT REGARDING THE DELIVERY OF IPAD & TABLET DEVICE MAINTENANCE SERVICES

The ROSS VALLEY FIRE DEPARTMENT ("AGENCY" hereafter) and the Board of Supervisors of Marin County ("COUNTY" hereafter) have entered into a contract for the delivery of Ipad, Tablet device, and Cradlepoint router maintenance services by the Marin County Sheriff's Office Technical Support Unit ("SHERIFF'S TECH" hereafter).

This exhibit to the contract fully describes the general terms and conditions agreed to by COUNTY and AGENCY. EXHIBIT – B describes the financial terms and conditions of the agreement.

Through this agreement, and on behalf of the local law enforcement and fire agencies (including AGENCY) either participating in computer aided dispatch services offered through the Marin County Sheriff's Office or having purchased Ipad(s) and Tablet(s) and/or peripheral component(s) such as Cradlepoint routers capable of accessing computer aided dispatch services offered through the Marin County Sheriff's Office ("CONSORTIUM" hereafter), SHERIFF'S TECH will provide normal and customary services related to the performance of AGENCY'S Ipad, Tablet device, and Cradlepoint router systems. These services are in addition to those services provided by the Ipad, Tablet device, and Cradlepoint router manufacturer/seller ("VENDOR" hereafter) as part of warranty services purchased by AGENCY. SHERIFF'S TECH services are more expressly described in the following sections.

I. ACCESS TO COMPUTER AIDED DISPATCH SYSTEM

- A. COUNTY shall allow AGENCY full and unrestricted access to COUNTY owned and maintained computer aided dispatch system through the use of Tablet Command. Access to this system is further described in detail in the agreement between AGENCY and COUNTY for Computer Aided Dispatch ("CAD" hereafter) and/or dispatch services. Remote and wireless access to this system through the use of Ipad(s), Tablet device(s), and Cradlepoint router(s) hardware is within the scope of this agreement as identified below.

II. POINT OF CONTACT

- A. SHERIFF'S TECH shall, on behalf of AGENCY and CONSORTIUM, act as the primary point of contact between AGENCY, CONSORTIUM, COUNTY, and VENDOR for problem resolution, warranty repair and other questions or issues. This includes shipping, tracking, and receiving components being serviced by VENDOR while under warranty or extended service maintenance agreement.
- B. SHERIFF'S TECH will act as point of contact (POC) for any cellular provider (AT&T/First Net, Verizon, T Mobile, etc.) the AGENCY utilizes at the direction of the AGENCY for all wireless network connectivity issues.
- C. SHERIFF'S TECH shall, on behalf of AGENCY and CONSORTIUM, act as primary point of contact between AGENCY, CONSORTIUM, COUNTY, and wireless modem VENDOR for all issues relating to the functionality of the wireless data connection device.
- D. AGENCY will be responsible for scheduling appointments and handling all billing from County Radio Shop for all services performed on behalf of AGENCY. SHERIFF'S TECH will act as a liaison for AGENCY and assist with troubleshooting hardware issues as needed.

III. TECHNICAL SUPPORT SERVICES

EXHIBIT A -- General Terms and Conditions for Mobile Data Computer Maintenance Services

- A. SHERIFF'S TECH shall provide on-site and or remote service to AGENCY within the geographical boundaries of Marin County.
- B. SHERIFF'S TECH shall monitor inventory information for all Ipad(s) and Tablet device(s) owned by AGENCY, including routers, IP addresses, wireless device identifiers and related equipment and software that have unique identifiers.
- C. SHERIFF'S TECH shall ensure that all Ipad(s), Tablet device(s) and Cradlepoint routers, have the necessary patches and updates to the operating system software and other software applications identified in Section VIII of this Exhibit.
- D. SHERIFF'S TECH shall troubleshoot and diagnose all hardware and software related problems on Ipads and Tablet devices, Cradlepoint routers, and associated peripherals component(s), as identified in Section IX of this Exhibit.
- E. To the extent possible, SHERIFF'S TECH will repair all software and/or hardware problems to restore the Ipads, Tablet devices and Cradlepoint routers to a functioning state. This includes software modifications, software re-installation, external component replacement with spare part, and network configuration. This does not include repair or replacement of any physical component internal to the Ipad, Tablet device, Cradlepoint routers or display that would normally be covered under VENDOR'S warranty. Examples of this service that would not be included are replacement of internal circuit boards, power supply components, and display screens.
- F. SHERIFF'S TECH shall troubleshoot, diagnose and repair all commercial wireless network connectivity issues. The wireless data network includes several different components managed and maintained by various entities including AT&T and Verizon, the Marin County Sheriff's Office, and County Information Services. SHERIFF'S TECH will act as liaison for those network components that the Sheriff's Office does not directly manage, and will work with those entities continuously until the wireless network is completely restored. For wireless network issues impacting either the entire system, or multiple devices within AGENCY, this service will be provided continuously, twenty-four (24) hours a day for seven (7) days a week. For problems relating to these types of networks, SHERIFF'S TECH will work with AGENCY'S Information Technology staff to aid in problem resolution if the issue is directly related to the Ipad, Tablet device or Cradlepoint router.
- G. SHERIFF'S TECH shall prepare periodic reports for AGENCY describing the services rendered and the repair history for each Ipad, Tablet device, and Cradlepoint router during a given time period
- H. Except as specifically provided by Section III(F) above, services under this agreement shall be performed Monday through Friday, 6:00 a.m. to 4:00 p.m. SHERIFF'S TECH will not respond to service calls after 4:00 p.m. or before 6:00 a.m., or on Saturdays, Sundays, or identified holidays, as listed in Section VII of this Exhibit.
- I. AGENCY will contact SHERIFF'S TECH through HELPDESK (<https://mcsotsu.freshdesk.com/support/home>) for repair or service requests. If support is requested, SHERIFF'S TECH will contact AGENCY within one (1) hour during business hours noted above in Section III(H) to discuss and evaluate the problem. If a replacement component is available, the repair or replacement will be completed within twenty-four (24) hours of SHERIFF'S TECH contact with AGENCY. The exception is a hardware component such as a cable, electrical wiring, antenna cable or puck, or mounting hardware that require an installation facility to replace. SHERIFF'S TECH will work with AGENCY and the installation facility to coordinate the component replacement; however, the time to repair will be dependent on the installation facility and will not fall within the one (1) business day requirement. If a replacement component is not

available, SHERIFF'S TECH will make reasonable effort to repair the malfunctioning component before contacting the VENDOR for warranty service. In the event that SHERIFF'S TECH cannot repair the component and it must be sent to VENDOR for warranty repair, the time to repair will be dependent on the VENDOR and the warranty requirements and will not fall within the one (1) business day requirement. SHERIFF'S TECH will coordinate the warranty service and will make every effort to expedite the process.

- J. Each AGENCY will provide SHERIFF'S TECH with funding source information to allow SHERIFF'S TECH to manage each AGENCY'S Apple Business Manager (ABM) application on their behalf.
- K. Cost of Mobile Device Manager (MDM) will be borne by AGENCY not SHERIFF'S TECH.
- L. Cost of NetCloud Manager (NCM) Standard for Ipad and Tablet devices will be the responsibility of AGENCY.
- M. AVL database will be maintained by COUNTY IST. SHERIFF'S TECH will act as AGENCY'S liaison for information requests or data mining.
- N. SHERIFF'S TECH will be provided administrator access to the following AGENCY maintained platforms to allow SHERIFF'S TECH to maintain Ipad, Tablet devices, and Cradlepoint routers to manage configuration profiles:
 - a) Mobile Device Management Solution (MDM)
 - b) Apple Business Manager (ABM)
 - c) NetCloud Manager (NCM)

IV. AGENCY RESPONSIBILITIES

- A. AGENCIES must maintain original VENDOR warranty and/or extended service maintenance agreement with VENDOR on all mobile data computer(s) and all peripheral component(s) while the units are installed and in service. If VENDOR limits the amount of warranty or extended service maintenance period that can be purchased by AGENCY, AGENCY must replace the Ipad, Tablet devices, Cradlepoint routers and/or peripheral component(s) or pay VENDOR for all applicable repair costs that cannot be made by SHERIFF'S TECH.
- B. If AGENCY chooses to allow the original warranty and/or extended service maintenance agreement to lapse on AGENCY owned Ipad, Tablet device(s), Cradlepoint routers and/or peripheral component(s), SHERIFF'S TECH shall, in accordance with Sections II(D), III(K), and III(L) of this Exhibit, be responsible for removing the defective equipment and turning it over to AGENCY for repair by VENDOR. SHERIFF'S TECH shall not be responsible for coordinating that repair with VENDOR on behalf of AGENCY, nor shall SHERIFF'S TECH be responsible for negotiating the cost of that repair with VENDOR on behalf of AGENCY. Upon return of the repaired Ipad or Tablet device(s), Cradlepoint Routers and/or peripheral component(s) from VENDOR, AGENCY shall advise SHERIFF'S TECH of that return. SHERIFF'S TECH shall, in accordance with Sections II(C) and III(I), and of this Exhibit, reinstall said equipment and return it to working condition. SHERIFF TECH may be authorized by AGENCY to facilitate purchase and/or replacement of damaged or defective unit from VENDOR.
- C. AGENCY should have a replacement plan in place for the Ipad(s), Tablet device(s), and Cradlepoint router(s) end-of-life, which is typically at three (3) years of field use.

EXHIBIT A -- General Terms and Conditions for Mobile Data Computer Maintenance Services

- D. AGENCY must have sufficient spare parts on hand for replacements as needed. Otherwise, it must be understood that SHERIFF'S TECH will not supply spare parts and if the component cannot be repaired by SHERIFF'S TECH, it will be necessary to return it to VENDOR for warranty repair resulting in a delay in restoring functionality to a particular vehicle.
- E. Cost of Edge Frontier platform or any other selected interface between CAD and Tablet Command will be borne by the AGENCY. Refer to CAD Maintenance Agreement for scope of service/responsibilities.

V. COVERED IPADS AND TABLET DEVICES

- A. SHERIFF'S TECH will provide maintenance services to all I pads, Tablet devices, and Cradlepoint routers assigned to AGENCY'S FIRST OUT apparatuses. FIRST OUT apparatuses is inclusive of the following: engines, trucks, medic units, water tenders, dozers, squads, utilities, Battalion Chief vehicles, Chief and/or designated vehicles.

VI. SERVICES OUTSIDE OF SCOPE

- A. Initial hardware installation of peripheral component(s).
- B. Removal and/or replacement of any external component that would require "installation" type services such as cable replacement, electrical wiring modifications, antenna cable or puck replacement, or mounting hardware.
- C. Third party software installation and maintenance beyond the software applications identified in Section IX of this Exhibit.
- D. Although formal training relating to hardware and/or software operation is not included in this agreement, AGENCY reserves the right to make such a request to the Sheriff's Office. Depending on the scope and depth of the training requested, the Sheriff's Office may provide a quote on a time and materials basis.
- E. Project management relating to major system enhancements, hardware system(s) or end-of-life Ipad, Tablet device, or Cradlepoint router replacement is outside of the scope of this agreement and may be quoted on a time and materials basis.

VII. HOLIDAYS

Independence Day	July 4
Labor Day	1st Monday in September
Veteran's Day	November 11
Thanksgiving Day	4th Thursday in November
Day after Thanksgiving	4th Friday in November
Christmas Day	December 25
New Year's Day	January 1
Martin Luther King, Jr. Day	3rd Monday in January
Presidents Day	3rd Monday in February
Memorial Day	Last Monday in May

December 24 and 31 shall be observed as half-day holidays if those dates fall on a Monday, Tuesday, Wednesday, or Thursday, and providing that those days are not deemed holidays above.

Any other day appointed by the President of the United States or the Governor of the State of California, and approved by the Board of Supervisors, for a public fast, thanksgiving, or holiday.

When a holiday falls on a Saturday or Sunday, the Friday preceding a Saturday holiday, or the Monday following a Sunday holiday, shall be deemed to be a holiday in lieu of the day observed.

VIII. ADDITIONAL COMMITMENTS

- A. AGENCY will work to form a FIRE technology workgroup consisting of other FIRE AGENCIES to meet with SHERIFF'S TECH at least two times every year to discuss gateway enhancements to current technology systems. No enhancements will be made unless agreed upon by the AGENCY and SHERIFF'S TECH.
- B. Disruption notification to dispatch centers and AGENCY identified contacts within 1 hour of identified disruption. Notification to the field will be done in a manner to be determined by the Fire Standards Committee.

IX. COVERED HARDWARE AND SOFTWARE APPLICATIONS

Hardware

Ipad or Tablet device
Cradlepoint Router
Keyboard/Mouse

Software Applications

Operating system
Mobile Device Manager (MDM)
Agency Approved Applications
Apple Business Manager (ABM)
NetCloud by Cradlepoint

X. OTHER GENERAL PROVISIONS

- A. This agreement shall commence on the date of initial contract execution, the term of which shall continue through June 30, 2022. No later than April 1, 2021, representatives of COUNTY and AGENCY shall meet to decide whether to renew this, or a modified agreement for Ipad, Tablet device, and Cradlepoint router maintenance services, or in the alternative, to allow this agreement to terminate on June 30, 2022.

Should COUNTY and AGENCY agree to renew or modify this agreement, the term of the new contract shall commence July 1, 2022, and end June 30, 2023. Thereafter, the agreement will automatically renew for a one (1) year period each and every year, unless terminated by COUNTY or AGENCY, as described below.

COUNTY, AGENCY, and all other CONSORTIUM agencies shall have the right to terminate this agreement, by giving written notice of that intent to the other parties in the manner stated in Section IX(I) no later than December 30 of each calendar year. Once the required notice of intent to terminate has been provided to all parties, the agreement, along with all rights and obligations attached thereto, shall terminate effective June 30 the following calendar year. However, the parties' obligations to indemnify pursuant to this Agreement, as specified in Section J, below, shall survive the termination of this Agreement.

Notification by AGENCY or by any other CONSORTIUM agency of its intent to terminate this agreement shall result in a re-negotiation of the cost sharing formulas established by COUNTY and agreed to by AGENCY within thirty (30) calendar days of the written notice of intent to terminate being provided to all of the parties. The revised cost sharing formula will account for the loss of revenue heretofore collected by COUNTY from the terminating agencies and shall spread that cost between the remaining agencies on a prorated "per service area population base" basis. The total amount of revenue collected shall continue to equal the full cost to COUNTY for providing the number of full time equivalent (FTE) employees and any additional administrative fees agreed to in this contract. At the conclusion of that re-negotiation, the remaining CONSORTIUM agencies may elect to renew the agreement, subject to the terms described above, or terminate the agreement, termination of which shall occur on the same date as the termination of the agency giving notice of intent to terminate in accordance with the immediately preceding paragraph. On the date of termination, the COUNTY shall immediately cease rendering the services required by this Agreement, and the following shall apply:

1. AGENCY shall pay COUNTY at the termination of the Agreement any and all bills outstanding for the services rendered by COUNTY to the date of termination pursuant to this Agreement. COUNTY shall furnish to AGENCIES such financial information as, in the judgment of the AGENCY, is necessary to determine the amount due for the services rendered by COUNTY. The foregoing is cumulative and does not affect any right or remedy which AGENCY or COUNTY may have in law or equity.
2. COUNTY may terminate its services under this Agreement upon one hundred and twenty (120) calendar days written notice to the AGENCY, without liability for damages, if COUNTY is not compensated according to the provisions of the Agreement or upon any other material breach of the Agreement by AGENCY, provided that COUNTY has first provided AGENCY with a written notice of any alleged breach, specifying the nature of the alleged breach and providing not less than twenty (20) working days within which time AGENCY may cure the alleged breach.
3. AGENCY may terminate its services under this Agreement upon one hundred and twenty (120) calendar days advance written notice to COUNTY, upon any material breach of the Agreement by COUNTY, provided that AGENCY has first

provided COUNTY with a written notice of any alleged breach, specifying the nature of the alleged breach and providing not less than twenty (20) working days within which time the COUNTY may cure the alleged breach.

- B. This Agreement, together with its specific references, exhibits and attachments, constitutes all of the agreements, understandings, representations, conditions, warranties and covenants made by and between the parties hereto.
- C. No substantial modification or waiver of any provisions of this Agreement or its attachments shall be effective unless such waiver or modification shall be in writing, signed by all parties, and then shall be effective only for the period and on the condition, and for the specific instance for which given. Minor modifications to this agreement may be made between both parties if agreed upon in writing, signed by AGENCY'S chief executive and the Sheriff or their authorized representatives.
- D. If any term, covenant, condition or provision of this Agreement is held by a Court of competent jurisdiction to be invalid, void or unenforceable, the remainder of the provision and/or provisions shall remain in full force and effect and shall in no way be affected, impaired or invalidated.
- E. This Agreement may be executed simultaneously and in several counterparts, each of which shall be deemed an original, but which together shall constitute one and the same instrument.
- F. Prior to initiating any litigation arising out of this agreement, the parties shall meet and confer in a good faith effort to resolve the issues in dispute. In any action at law or in equity, including an action for declaratory relief, brought to enforce or interpret provisions of this Agreement, each party shall bear its own costs, including attorney's fees.
- G. Unless otherwise expressly waived in writing by the parties hereto, any action brought to enforce any of the provisions hereof or for declaratory relief hereafter shall be filed and remain in a Court of competent jurisdiction in the County of Marin, State of California. The laws of the State of California shall govern this Agreement and all matters relating to it.
- H. Each individual executing this Agreement on behalf of the AGENCY represents and warrants that he or she is duly authorized to execute and deliver this Agreement on behalf of the AGENCY in accordance with a duly adopted resolution or minute order of the Governing body of said AGENCY in accordance with the laws of the State of California. AGENCY shall deliver to COUNTY a certified copy of a resolution or minute order of AGENCY'S governing body authorizing and ratifying the execution of this agreement. COUNTY shall within thirty (30) days of the receipt of the AGENCY'S governing body resolution or minute order deliver to AGENCY a certified copy of a resolution of the Board of Supervisors authorizing or ratifying the execution of this Agreement.
- I. All notices and demands of any kind which either party may require or desire to serve on the other in connection with this Agreement 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 party to be served as follows:

If to COUNTY:

Board of Supervisors, County of Marin
Civic Center, Room 315
3501 Civic Center Drive
San Rafael, CA 94903

and to:

Sheriff, County of Marin
1600 Los Gatos Drive Suite 200
San Rafael, CA 94903

If to AGENCY:

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

and to:

Each party shall provide the other with telephone and written notice of any change of address as soon as practicable.

Notices given by personal delivery shall be effective immediately.

J. Indemnification

1. AGENCY agrees to defend, indemnify, hold harmless and release COUNTY, its Board of Supervisors, and the officers, agents, and employees of COUNTY, from and against any and all actions, claims, damages, disabilities, or expenses that may be asserted by any person or entity including AGENCY, arising out of or in connection with the activities of AGENCY, its governing body, the officers, agents, and employees of AGENCY pursuant to this Agreement whether or not there is concurrent negligence on the part of COUNTY but excluding liability due to the sole active negligence or sole willful misconduct of COUNTY. This indemnification obligation is not limited in any way by any limitation on the amount or type of damages or compensation payable to or for AGENCY or its agents under workers' compensation acts, disability benefits act, or other employee benefit acts.
2. COUNTY agrees to defend, indemnify, hold harmless, and release AGENCY, its governing body, and the officers, agents, and employees of AGENCY, from and against any and all actions, claims, damages, disabilities, or expenses that may be asserted by any person or entity including COUNTY, arising out of or in connection with the activities of COUNTY, its Board of Supervisors, the officers, agents, and employees of COUNTY pursuant to this Agreement whether or not there is concurrent negligence on the part of the AGENCY but excluding liability due to the sole active negligence or sole willful misconduct of AGENCY. This indemnification obligation is not limited in any way by any limitation on the amount or type of damages or compensation payable to or for COUNTY or its agents under workers' compensation acts, disability benefits acts, or other employee benefit acts.

EXHIBIT A -- General Terms and Conditions for Mobile Data Computer Maintenance Services

K. RESPONSIBLE PARTIES

A. County of Marin

Name	Rank	Function	Office	Fax	Email
Robert T. Doyle	Sheriff	Department head	499-7250	507-4126	sheriffdoyle@marinsheriff.org
Jamie Scardina	Undersheriff	Assistant dept. head	499-7249	507-4126	jscardina@marinsheriff.org
Scott Harrington	Captain	Bureau Commander	499-7469	507-4126	sharrington@marinsheriff.org
Erich Dark	Technical Support Unit	Project Manager	499-6054	507-4216	edark@marinsheriff.org

B. (Fill in City)

Name	Rank	Function	Telephone	Fax	Email

EXHIBIT-B

FINANCIAL TERMS AND CONDITIONS OF THE AGREEMENT BETWEEN THE COUNTY OF MARIN AND THE ROSS VALLEY FIRE DEPARTMENT REGARDING THE DELIVERY OF iPad AND TABLET DEVICE MAINTENANCE SERVICES

The ROSS VALLEY FIRE DEPARTMENT ("AGENCY" hereafter) and the County of Marin ("COUNTY" hereafter) have entered into a contract for the delivery of mobile data computer maintenance services by the Marin County Sheriff's Office Technical Support Unit ("SHERIFF'S TECH" hereafter). This exhibit to the contract fully describes the financial terms and conditions agreed to by COUNTY and AGENCY.

- A. Cost Recovery Mandate. COUNTY is required by policy to recover costs for providing services to other local government agencies. This Exhibit describes how COUNTY determines its costs for providing mobile data computer maintenance services.
- B. Determination of Cost of Services.
 1. COUNTY will utilize formulas based on the total number of mobile data computers owned and operated by AGENCY as specified in Appendix A of this EXHIBIT – B to determine the allocation of costs for services rendered to AGENCY and others by COUNTY in support of the mobile data computers owned and operated by AGENCY. The costs of these services will be incorporated into the annual charge to the AGENCY by COUNTY for services described in Exhibit A. Appendix A of this EXHIBIT – B contains the fiscal year 2019 2020 formulas and costs for the AGENCY and others contracting for mobile data computer maintenance services.
 2. This agreement is entered into by COUNTY and agencies identified as the Mill Valley Police Department, Tiburon Police Department, Sausalito Police Department, Belvedere Police Department, San Rafael Fire Department, Marin County Fire Department, Novato Fire Department, Central Marin Fire Department, Ross Fire Department, Mill Valley Fire Department, Tiburon Fire Protection District, Marinwood Fire Department, Southern Marin Fire Protection District, Kentfield Fire Protection District, Ross Valley Fire Authority, Ross Valley Paramedic Authority, and the Southern Marin Paramedic Authority ("CONSORTIUM" hereafter).
 3. CONSORTIUM agencies will pay COUNTY for the full salary and benefit cost of one (1) full-time Technical Support Analyst II employee, plus a five percent (5%) administrative fee.
 - a) Appendix A, Section 1 of this Exhibit (B) displays the personnel costs for FY2019-2020.
 - b) Appendix A, Section 2, of this Exhibit (B) displays the CONSORTIUM agencies, identifies their number of owned and operated mobile data computers (LAW AGENCIES), and identifies their share of the personnel cost.

EXHIBIT B - Financial Terms and Conditions for Mobile Data Computer Maintenance Services

- C. Administrative Fee. COUNTY assesses an annual five percent (5%) administrative fee based on the total charge to AGENCY Ipad and Tablet device maintenance services.
- D. Revising the Cost Sharing Formula. The CONSORTIUM FIRE AGENCIES will distribute their costs owed to the COUNTY under the Agreement, based on percentage of the Marin County population that each agency serves. Specifically, it indicates the FIRE AGENCIES involved, each agencies' portion of the Marin County population that it services ("FACTOR POPULATION" hereafter), and identifies each agencies share of the total cost to the FIRE AGENCIES (refer to Appendix A, Section 2)
- E. Special Circumstances. AGENCY may request COUNTY to perform services outside of the scope of this agreement. COUNTY will issue an estimation of the cost for services or changes, in writing, to the designated agency representative. AGENCY must authorize the work to be performed on their behalf, and agree to reimburse COUNTY for all costs associated with those changes in writing, before COUNTY will commence the effort.
- F. Billing. COUNTY shall submit requests for payment on an annual basis. The payment requests will be submitted no later than the end of the first quarter of each fiscal year. Payment is due upon receipt of the invoice.

APPENDIX A

AGENCIES SERVED AND COST FOR SERVICES

SECTION 1 - PERSONNEL

CONSORTIUM Agency Personnel Costs			Total
Technical Support Analyst II (one (1) FTE at Salary Step 5 ; full salary and benefits as of June 2020)	\$101,43	\$54,574	\$156,013

SECTION 2 -AGENCIES COSTS

Agency	Factor Population	\$141,000
Central Marin FD	8.4%	\$11,844
Kentfield FPD	3.0%	\$4,230
Marinwood FD	2.0%	\$2,820
Marin County FD (includes Skywalker Properties Fire Department)	11.6%	\$16,356
Mill Valley FD	5.7%	\$8,037
Novato FD	23.3%	\$32,853
Ross Valley FD	10.5%	\$14,805
San Rafael FD	21.0%	\$29,610
Southern Marin FPD	9.2%	\$12,972
Tiburon FPD	5.3%	\$7,473
Fire Agency Total	1	\$141,000

**ROSS VALLEY FIRE DEPARTMENT
STAFF REPORT**

For the meeting of January 13, 2021

To: Board of Directors
From: Jason Weber, Fire Chief
Subject: Part Time Employee Compensation Schedule

RECOMMENDATION:

That the Board adopts Resolution 21 -01, a Resolution Revising Resolution 13-10 Establishing Salaries and Benefits for Part Time Employees.

BACKGROUND:

In January of 2009, the board passed a resolution setting the hourly rates and working conditions for part time employees. The resolution includes salary ranges for three positions, Administrative Aide, Special Project Aide, and Firefighter (Volunteer) –Out of County Response.

Historically, part time employees have been used to accomplish various jobs, hydrant painting, vacation coverage for the Administrative Assistant, and to assist with day to day activities in order for staff to work on large projects/assignments. Additionally, volunteer firefighters have been utilized to staff an out of county engine in order to meet staffing requirements; in these cases, the volunteer firefighter is made a temporary employee and is paid at the bottom step firefighter hourly rate.

DISCUSSION:

The salary ranges for part time employees has not been updated in almost five years. Additionally, with the expansion of the JPA to include the Town of Ross, the workload for both fire prevention and administration has increased. Currently a half time administrative assistant position, which was created in concert with the JPA expansion, is vacant. Since the expansion the Department has used a temporary administrative staffing firm to meet administration support needs.

The proposed salary resolution updates the salary ranges for each of the potions and adds fire prevention misc. to address the need for part time fire inspector services. The salary ranges for the various positions are as follows:

Administrative Aide	\$20.00 – \$50.00
Special Project Aide	\$20.00 – \$50.00
Fire Inspector	\$35.00 – \$60.00
Fire Prevention Misc.	\$35.00 – \$60.00

AGENDA ITEM # 5F

Date 01/13/21

These part time positions are limited to individuals who are employed with the Department less than 960 hours annually. These employees receive no department paid benefits; they are eligible for Social Security contributions, including FICA and Medicare as required by law, but are not eligible for membership in the Public Employees Retirement System. Additionally, they qualify for sick leave per the Healthy Workplace Healthy Family Act of 2014 (AB 1522). Under this act:

An employee who, on or after July 1, 2015, works in California for 30 or more days within a year from the beginning of employment, is entitled to paid sick leave. Employees, including part-time and temporary employees, will earn at least one hour of paid leave for every 30 hours worked. Accrual begins on the first day of employment or July 1, 2015, whichever is later.

Exceptions: Employees covered by qualifying collective bargaining agreements, In-Home Supportive Services providers, and certain employees of air carriers are not covered by this law.

An employer may limit the amount of paid sick leave an employee can use in one year to 24 hours or three days. Accrued paid sick leave may be carried over to the next year, but it may be capped at 48 hours or six days.

FISCAL IMPACT:

The current fiscal year budget includes \$15,914 for temporary hires. Because fire inspection services are largely fee based, the additional cost for a part time fire inspector is offset by the collection of additional fees.

Attachment: Resolution 21-01, a Resolution Revising Resolution 13-10 Establishing Salaries and Benefits for Part Time Employees

Resolution 13-10, a Resolution Establishing Salaries and Benefits for Part Time Employees

ROSS VALLEY FIRE DEPARTMENT

RESOLUTION 21-01

A RESOLUTION OF THE ROSS VALLEY FIRE DEPARTMENT REVISING RESOLUTION 13-10 ESTABLISHING SALARIES AND BENEFITS FOR PART-TIME EMPLOYEES

WHEREAS, the Ross Valley Fire Department employs individuals in a part-time capacity to perform ongoing work functions; and

WHEREAS, the term "part-time" for the purpose of this resolution identifies individuals who are employed with the Department for less than 960 hours annually; and

WHEREAS, the duties and responsibilities of part-time employees are monitored by the Fire Chief and further, that compensation is based on specific hours worked as recorded by employees on semi-monthly timesheets and approved by the Fire Chief

NOW THEREFORE BE IT HEREBY RESOLVED, that the following hourly pay rates are set:

	<u>January 13, 2021</u>
Administrative Aide	\$20.00 – \$50.00
Special Project Aide	\$20.00 – \$50.00
Fire Inspector	\$35.00 – \$60.00
Fire Prevention Misc.	\$35.00 – \$60.00
Firefighter (Volunteer) – Out of County Response	\$23.77

BE IT FURTHER RESOLVED that:

- Initial placement on an hourly pay range as well as periodic increases within the range is made by recommendation of the Fire Chief and approved by the Executive Officer.
- Pursuant to federal law an employee who works four consecutive hours is entitled to one paid 15 minute break, an employee who works eight consecutive hours is entitled to a second paid 15 minute break, and an employee who works five or more consecutive hours is required to take an unpaid lunch break of at least 30 minutes in length;
- Positions in this classification are not eligible for paid holidays;

- Positions in this classification are not eligible for accrual of paid vacation, but do qualify for sick leave;
- Positions identified in this classification are not eligible for Department paid employee health insurance benefits including, but not limited to, medical, dental, vision, life and long-term disability; and
- Positions in this classification are eligible for Social Security contributions including FICA and Medicare as required by law, but are not eligible for membership in the Public Employees Retirement System (PERS).

I hereby certify that the foregoing resolution was passed and adopted by the Ross Valley Fire Department Board of Directors on the 13th day of January, 2021, by the following vote, to wit:

Ayes:

Noes:

Absent:

Abstain:

, Board President

Mariana Gonzalez, Administrative Assistant

ROSS VALLEY FIRE DEPARTMENT

RESOLUTION 13-10

A RESOLUTION OF THE ROSS VALLEY FIRE DEPARTMENT REVISING RESOLUTION 09-01 ESTABLISHING SALARIES AND BENEFITS FOR PART TIME EMPLOYEES

WHEREAS, the Ross Valley Fire Department employs individuals in a part time capacity to perform ongoing work functions; and

WHEREAS, the term "part time" for the purpose of this resolution identifies individuals who are employed with the Department on an hourly basis for an annual average of less than twenty hours per week; and

WHEREAS, the duties and responsibilities of part time employees are monitored by the Fire Chief and further, that compensation is based on specific hours worked as recorded by employees on semi-monthly timesheets and approved by the Fire Chief

NOW THEREFORE BE IT HEREBY RESOLVED, that the following hourly pay rates are set:

	<u>November 15, 2013</u>
Administrative Aide	\$15.00 – \$30.00
Special Project Aide	\$15.00 – \$30.00
Fire Inspector	\$30.00 – \$50.00
Firefighter (Volunteer) – Out of County Response	\$23.77

BE IT FURTHER RESOLVED that:

- Initial placement on an hourly pay range as well as periodic increases within the range is made by recommendation of the Fire Chief and approved by the Executive Officer.
- Pursuant to federal law an employee who works four consecutive hours is entitled to one paid 15 minute break, an employee who works eight consecutive hours is entitled to a second paid 15 minute break, and an employee who works five or more consecutive hours is required to take an unpaid lunch break of at least 30 minutes in length;
- Positions in this classification are not eligible for paid holidays;
- Positions in this classification are not eligible for accrual of paid vacation or sick leave;

- Positions identified in this classification are not eligible for Department paid employee health insurance benefits including, but not limited to, medical, dental, vision, life and long term disability; and
- Positions in this classification are eligible for Social Security contributions including FICA and Medicare as required by law, but are not eligible for membership in the Public Employees Retirement System (PERS).

I hereby certify that the foregoing resolution was passed and adopted by the Ross Valley Fire Department Board of Directors on the 13th day of November, 2013, by the following vote, to wit:

Ayes:

Noes:

Absent:

Abstain:

Jeff Kroot, Board President

JoAnne Lewis, Administrative Assistant

RESOLUTION 09-01

**A RESOLUTION OF THE ROSS VALLEY FIRE SERVICE ESTABLISHING SALARIES
AND BENEFITS FOR PART TIME EMPLOYEES
EFFECTIVE FEBRUARY 1, 2009**

WHEREAS, the Ross Valley Fire Department employs individuals in a part time capacity to perform ongoing work functions; and

WHEREAS, the term "part time capacity" identifies individuals who are employed with the Department on an hourly basis for an annual average of less than twenty hours per week; and

WHEREAS, the duties and responsibilities of part time employees are monitored by the Fire Chief and further, that compensation is based on specific hours worked as recorded by employees on semi-monthly timesheets and approved by the Fire Chief

NOW THEREFORE BE IT HEREBY RESOLVED, that the following hourly pay rates are set:

	<u>February 1, 2009</u>
Administrative Aide	\$10.00 – 15.00
Special Projects Aide	\$10.00 – 15.00
Firefighter (Volunteer) – Out of County Response	\$22.92

BE IT FURTHER RESOLVED that:

- Initial placement on an hourly pay range as well as periodic increases within the range is made at the discretion of the Fire Chief.
- Pursuant to federal law an employee who works four consecutive hours is entitled to one paid 15 minute break, an employee who works eight consecutive hours is entitled to a second paid 15 minute break, and an employee who works five or more consecutive hours is required to take an unpaid lunch break of at least 30 minutes in length;
- Positions in this classification are not eligible for paid holidays;
- Positions in this classification are not eligible for accrual of paid vacation or sick leave;

- Positions identified in this classification are not eligible for Department paid employee health insurance benefits including, but not limited to, medical, dental, vision, life and long term disability; and
- Positions in this classification are eligible for Social Security contributions including FICA and Medicare as required by law, but are not eligible for membership in the Public Employees Retirement System (PERS).


I hereby certify that the foregoing resolution was passed and adopted by the Ross Valley Fire Department Board of Directors on the 8th day of January, 2009 by the following vote, to wit:

Ayes: 4

Noes: 0

Absent: 0

Abstain: 0



President, Ross Valley Fire Board



JoAnne Lewis, Administrative Assistant

**ROSS VALLEY FIRE DEPARTMENT
STAFF REPORT**

For the Meeting of January 13, 2021

TO: Ross Valley Fire Department Board

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

SUBJECT: Annual Independent Audit Report for Fiscal Year ending June 30, 2020

RECOMMENDATION

That the Fire Board accept the Annual Financial Report for the fiscal year ending June 30, 2020, 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, 2020. 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 13, 2021. 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 2019-2020 marks the sixth year of implementation of the pension accounting standard issued by the Governmental Accounting Standard Board (GASB) known as GASB 68 and the third 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, 2020, by \$11,034,372 from a reporting perspective. The net pension liability as of this date was measured to be \$13,709,015. The net impact of reporting under GASB 75

lowers the Department's net position as of June 30, 2020, by \$5,092,931. The net OPEB liability as of this date was measured to be \$4,829,861.

Net position is one indicator of the Department's financial position. As of June 30, 2020, government-wide statements show that the Fire Department's net position is (\$12,148,877), a decrease of \$265,417 as compared to last year. The decrease is due mainly to deferred inflows of OPEB and pension liabilities.

At fund level, the ending fund balance as of June 30, 2020, was \$2,341,594, a decrease of \$1,276,889 as compared to \$3,618,483 as of June 30, 2019. It was resulted of purchasing 3 Fire Engines during the fiscal year.

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, 2020. 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, 2020. The recommended actions are to accept the auditor's report.

Respectfully submitted,

Jason Weber, Fire Chief

Kevin Yeager, Deputy Director Fire

Helen Yu-Scott, Finance Director

Audit documents: Public viewing on website: 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, 2020**

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**ROSS VALLEY FIRE DEPARTMENT
BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2020**

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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), California, as of and for the year ended June 30, 2020, 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, 2020, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that 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

December 11, 2020

**ROSS VALLEY FIRE DEPARTMENT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

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, 2020. Please review it in conjunction with the basic financial statements, which begins 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, 2020, the Department's total net position is (\$12,148,877), a decrease of \$265,417 from last year (\$11,883,460). The decrease is due mainly to deferred inflows of OPEB and pension liabilities.
- 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 \$5,681,541, deferred outflows of resources at \$4,810,113, total liabilities of \$20,241,991, deferred inflows of resources at \$2,398,540, and net position of (\$12,148,877).
- The Department's total program revenue was \$11,379,200 and total program expenditures were \$11,755,130, resulting in a decrease of \$375,930 to the net position.
- The Department's capital assets, totaled \$5,613,950 including \$ 2,491,186 in accumulated depreciation, resulting in net capital assets of \$3,122,764, an increase of \$1,928,030 from fiscal year 2019 due to the acquisition of three Fire Engines.
- The Department's long-term liabilities totaled \$19,822,733 as of June 30, 2020, a decrease of \$927,879 compared to the prior fiscal year. The decrease is primarily due to the reduction of Net OPEB liability.

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

- Total revenue increased from \$11,141,701 in fiscal year 2019 to \$11,489,713 in fiscal year 2020 and expenditures increased from \$10,368,512 to \$12,766,602. 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 decreased by \$1,276,889 from the prior fiscal year, which is a result of purchasing of 3 Fire Engines during the fiscal year.

ROSS VALLEY FIRE DEPARTMENT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

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 45-52

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, 2020

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
	2020	2019	
Cash and investments	\$ 2,250,061	\$ 2,305,426	-2%
Capital assets, net	3,122,764	1,194,734	161%
Other assets	308,716	1,508,957	-80%
Total assets	5,681,541	5,009,117	13%
OPEB related	1,174,597	1,293,767	
Pension related	3,635,516	3,660,816	-1%
Total deferred outflows of resources	4,810,113	4,954,583	-3%
Long-term debt, net	19,822,733	20,750,612	-4%
Other liabilities	419,258	392,591	7%
Total liabilities	20,241,991	21,143,203	-4%
OPEB related	1,437,667	14,909	
Pension related	960,873	689,048	39%
Total deferred inflows of resources	2,398,540	703,957	241%
Net investment in capital assets	2,547,685	1,194,734	113%
Unrestricted	(14,696,562)	(13,078,194)	12%
Net position	\$ (12,148,877)	\$ (11,883,460)	2%

The Department's net position indicates that liabilities exceed assets by \$12,148,877 as of June 30, 2020. 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.

**ROSS VALLEY FIRE DEPARTMENT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

Total assets are \$672,424 more than last year, which is mainly due to the purchase of three fire engines.

Long term debt increased by \$927,879. Long-term debt includes compensated absences, note payable, and accrued pension and OPEB obligations.

Net investment in capital assets increased by \$1,352,951.

Analysis of Changes in Net Position

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

	Activities		Percent Change
	2020	2019	
Revenues:			
Program revenues:			
Charges for services	\$ 11,379,200	\$ 11,061,454	3%
General revenues:			
Investment earnings	12,826	17,554	-27%
Miscellaneous	97,687	62,693	56%
Total revenues	11,489,713	11,141,701	3%
Expenses:			
Fire services	11,755,130	10,994,083	7%
Total expenses	11,755,130	10,994,083	7%
Change	\$ (265,417)	\$ 147,618	-280%

Revenues increased by \$348,012 and expenses increased by \$761,047 from fiscal year 2019. The total change in net position as of June 30, 2020 was (\$265,417).

**ROSS VALLEY FIRE DEPARTMENT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

GOVERNMENTAL FUNDS ANALYSIS

The following schedule presents a summary of general fund revenues and expenditures for the fiscal years ended June 30, 2020 and 2019.

	<u>2020</u>	<u>2019</u>
Revenues:		
Intergovernmental:		
Town of San Anselmo (Contract)	\$ 3,559,251	\$ 3,376,047
Town of Fairfax (Contract)	2,046,152	1,940,832
Sleepy Hollow (Contract)	1,124,067	1,066,208
County of Marin (Contract)	213,414	201,094
Town of Ross (Contract)	2,052,299	1,949,787
Ross Apprentice Program		
Prior Authority		
Retiree health	176,994	394,757
MERA Bond	38,198	38,288
Retirement Contribution	812,129	646,332
Other sources	1,048,012	1,108,158
Fire Prevention Fees	308,684	339,951
Investment earnings	12,826	17,554
Miscellaneous	97,687	62,693
Total revenue	<u>11,489,713</u>	<u>11,141,701</u>
Expenditures:		
Salaries and benefits	9,049,296	8,952,122
Services and supplies	1,492,379	1,327,589
Debt service:		
Principal	133,456	-
Interest	21,256	-
Capital outlay	2,070,215	88,801
Total expenditures	<u>12,766,602</u>	<u>10,368,512</u>
Excess of expenditures over revenues	<u>(1,276,889)</u>	<u>773,189</u>
Other Financing Sources (Uses)		
Proceeds from sale of capital assets	-	57,103
Proceeds from note payable	-	708,535
Total Other Financing Sources (Uses)	<u>-</u>	<u>765,638</u>
Fund balances, beginning of year	3,618,483	2,079,656
Fund balances, end of year	<u>\$ 2,341,594</u>	<u>\$ 3,618,483</u>

**ROSS VALLEY FIRE DEPARTMENT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

COMMENTS ON BUDGET COMPARISONS – see Required Supplementary information page 52

Revenue: Total revenue was higher than the budgeted amount by \$57,527, or 1%. Reimbursements from Office of Emergency Services and for worker's compensation payments exceeded adjusted budget by \$26,301. Total revenue increased by \$348,012 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 \$571,804 less than the final budget, or 4%. Salaries and Benefits were lower than budget by \$490,172. This was primarily due to salary savings from vacant Fire Inspector and Firefighter positions. Services and Supplies and Capital Outlay line items had a total savings of \$81,632.

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, 2020**

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 border 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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ROSS VALLEY FIRE DEPARTMENT

**STATEMENT OF NET POSITION
AND STATEMENT OF ACTIVITIES**

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ROSS VALLEY FIRE DEPARTMENT
STATEMENT OF NET POSITION
JUNE 30, 2020

	Governmental Activities
ASSETS	
Current Assets:	
Cash and investments (Note 2)	\$2,250,061
Accounts receivable	267,702
Interest receivable	2,295
Disability advance payments	11,653
Prepays	27,066
Capital assets, net of accumulated depreciation (Note 3)	<u>3,122,764</u>
Total Assets	<u>5,681,541</u>
DEFERRED OUTFLOWS OF RESOURCES	
OPEB related (Note 9)	1,174,597
Pension related (Note 8)	<u>3,635,516</u>
Total Deferred Outflows of Resources	<u>4,810,113</u>
LIABILITIES	
Current Liabilities:	
Accounts payable	163,294
Accrued liabilities	53,889
Compensated absences (Note 5)	58,145
Interest payable	6,470
Note payable (Note 6)	<u>137,460</u>
Total Current Liabilities	<u>419,258</u>
Non-Current Liabilities:	
Compensated absences (Note 5)	846,238
Note Payable (Note 6)	437,619
Net OPEB liability (Note 9)	4,829,861
Net pension liability (Note 8)	<u>13,709,015</u>
Total Non-Current Liabilities	<u>19,822,733</u>
Total Liabilities	<u>20,241,991</u>
DEFERRED INFLOWS OF RESOURCES	
OPEB related (Note 9)	1,437,667
Pension related (Note 8)	<u>960,873</u>
Total Deferred Inflows	<u>2,398,540</u>
NET POSITION (Note 7)	
Net investment in capital assets	2,547,685
Unrestricted	<u>(14,696,562)</u>
Total Net Position	<u><u>(\$12,148,877)</u></u>

See accompanying notes to basic financial statements

ROSS VALLEY FIRE DEPARTMENT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2020

Expenses:

Public safety - fire protection:

Personnel services	\$10,100,811
Services and supplies	1,414,970
Interest on long-term debt	19,755
Depreciation	<u>219,594</u>

Total Program Expenses	<u>11,755,130</u>
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Program revenues:

Charges for services	<u>11,379,200</u>
----------------------	-------------------

Total Program Revenues	<u>11,379,200</u>
-------------------------------	-------------------

Net program revenue under expenses	<u>(375,930)</u>
------------------------------------	------------------

General revenues:

Investment earnings	12,826
Miscellaneous	<u>97,687</u>

Total General Revenues	<u>110,513</u>
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Change in Net Position	(265,417)
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Net Position - beginning of year	<u>(11,883,460)</u>
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Net Position - end of year	<u><u>(\$12,148,877)</u></u>
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See accompanying notes to basic financial statements

ROSS VALLEY FIRE DEPARTMENT

FUND FINANCIAL STATEMENTS

MAJOR GOVERNMENTAL FUND

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ROSS VALLEY FIRE DEPARTMENT
GOVERNMENTAL FUND
BALANCE SHEET
JUNE 30, 2020

	<u>General</u>
ASSETS	
Cash and investments (Note 2)	\$2,250,061
Accounts receivable	267,702
Interest receivable	2,295
Disability advance payments	11,653
Prepays	<u>27,066</u>
Total Assets	<u><u>\$2,558,777</u></u>
LIABILITIES	
Accounts payable	\$163,294
Accrued liabilities	<u>53,889</u>
Total Liabilities	<u>217,183</u>
FUND BALANCES (Note 7)	
Nonspendable	27,066
Assigned:	
Compensated absences	180,877
Technologies	64,745
Equipment	384,570
Unassigned	<u>1,684,336</u>
Total Fund Balances	<u>2,341,594</u>
Total Liabilities and Fund Balances	<u><u>\$2,558,777</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, 2020

Total Fund Balances - Total Government Funds	\$2,341,594
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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	5,613,950
Less: Accumulated depreciation	(2,491,186)

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	4,810,113
Deferred inflows	(2,398,540)

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	(6,470)
Note payable	(575,079)
Compensated absences	(904,383)
Net OPEB liability	(4,829,861)
Net pension liability	<u>(13,709,015)</u>

NET POSITION OF GOVERNMENTAL ACTIVITIES	<u><u>(\$12,148,877)</u></u>
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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, 2020

	<u>General</u>
REVENUES:	
Intergovernmental:	
Town of San Anselmo (Contract)	\$3,559,251
Town of Fairfax (Contract)	2,046,152
Sleepy Hollow (Contract)	1,124,067
County of Marin (Contract)	213,414
Town of Ross (Contract)	2,052,299
Prior Authority:	
Retiree health	176,994
MERA Bond	38,198
Retirement Contributions	812,129
Other sources	1,048,012
Fire prevention fees	308,684
Investment earnings	12,826
Miscellaneous	97,687
	<u>11,489,713</u>
Total Revenues	<u>11,489,713</u>
EXPENDITURES:	
Current:	
Salaries and benefits	9,049,296
Services and supplies	1,492,379
Capital Outlay	2,070,215
Debt service	
Principal retirement	133,456
Interest	21,256
	<u>12,766,602</u>
Total Expenditures	<u>12,766,602</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(1,276,889)</u>
Net change in fund balance	(1,276,889)
Fund balances - beginning of year	<u>3,618,483</u>
Fund balances - end of year	<u><u>\$2,341,594</u></u>

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, 2020

Net Change in Fund Balances - Total Governmental Funds	(\$1,276,889)
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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

Capitalized expenditures	2,148,871
Depreciation expense	(219,594)
Gain on disposal	(1,247)

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	4,258
Change in Net OPEB Liability and related deferred inflow and outflow of resources	429,451
Change in Net Pension Liability and related deferred inflow and outflow of resources	(1,485,224)

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

Repayment of debt principal and change in interest payable.	134,957
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Change in Net Position of Governmental Activities	(\$265,417)
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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, 2020**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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	12.80%
	<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 2020, 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, 2020

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 2020, 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, 2020.

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, 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)
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The Department's General Fund was the only major fund in the fiscal year ended June 30, 2020. 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.

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.

**ROSS VALLEY FIRE DEPARTMENT
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2020**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

NOTE 2 – CASH AND INVESTMENTS

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, 2020.

B. *Classification*

The Department's cash and investments consist of the following at June 30, 2020:

Local Agency Investment Fund (LAIF)	\$628,857
Cash in checking accounts	<u>1,621,204</u>
Total cash and investments	<u><u>\$2,250,061</u></u>

**ROSS VALLEY FIRE DEPARTMENT
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2020**

NOTE 2 – CASH AND INVESTMENTS (Continued)
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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, 2020, the Department held \$628,857 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, 2020, these investments matured in an average of 191 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.

F. *Custodial Credit Risk*

Custodial credit risk for cash on deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, the District will not be able to recover the value of its investment or collateral securities that are in the possession of another party.

ROSS VALLEY FIRE DEPARTMENT
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2020

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, 2020 is as follows:

	Balance at June 30, 2019	Additions	Deletions	Balance at June 30, 2020
Capital assets being depreciated:				
Vehicles	\$1,784,616	\$1,988,331		\$3,772,947
Machinery and equipment	1,479,176	129,110	(\$3,772)	1,604,514
Furniture and fixtures	51,842	31,430	(9,557)	73,715
Building Improvements	162,774			162,774
Total capital assets being depreciated	3,478,408	2,148,871	(13,329)	5,613,950
Less accumulated depreciation for:				
Vehicles	1,270,000	111,769		1,381,769
Machinery and equipment	903,338	97,055	(3,136)	997,257
Furniture and fixtures	36,151	5,332	(8,946)	32,537
Building Improvements	74,185	5,438		79,623
Total accumulated depreciation	2,283,674	219,594	(12,082)	2,491,186
Net capital assets being depreciated	\$1,194,734	\$1,929,277	(\$1,247)	\$3,122,764

ROSS VALLEY FIRE DEPARTMENT
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2020

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, 2020:

Beginning Balance	\$908,641
Additions	218,873
Payments	<u>(223,131)</u>
Ending Balance	<u>\$904,383</u>
Current Portion	<u>\$58,145</u>

ROSS VALLEY FIRE DEPARTMENT
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2020

NOTE 6 – LONG-TERM DEBT

The following is a schedule of changes in long-term debt for the fiscal year ended June 30, 2020:

	Balance June 30, 2019	Retirements	Balance June 30, 2020	Current Portion
Direct Borrowing: Note Payable	\$708,535	\$133,456	\$575,079	\$137,460
Total	\$708,535	\$133,456	\$575,079	\$137,460

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, 2020, the outstanding balance of the loan, including interest, was \$618,847.

The annual debt service requirements to mature the loan outstanding at June 30, 2020 were as follows:

Year Ending June 30,	Direct Borrowing		
	Principal	Interest	Total
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
Total	\$575,079	\$43,768	\$618,847

ROSS VALLEY FIRE DEPARTMENT
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2020

NOTE 7 – NET POSITION AND FUND BALANCES

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, 2020, the Department has nonspendable fund balances totaling \$27,066.

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, 2020, 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, 2020**

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, 2020, the Department has assigned fund balances totaling \$630,192.

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, 2020, the Department has unassigned fund balance totaling \$1,684,336.

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, 2020

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, 2020, are summarized as follows:

	Safety	
	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	50-55	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	21.748%	13.786%
Miscellaneous		
	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	50-67	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%	6.750%
Required employer contribution rates	13.182%	6.985%

ROSS VALLEY FIRE DEPARTMENT
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2020

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, 2020, the contributions to the Plan were as follows:

	Safety	Miscellaneous	Total
Contributions - employer	\$1,531,354	\$38,265	\$1,569,619

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

As of June 30, 2020, 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	\$13,617,840
Miscellaneous	91,175
Total Net Pension Liability	<u>\$13,709,015</u>

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, 2020 is measured as of June 30, 2019, 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, 2018 rolled forward to June 30, 2019 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, 2018 and 2019 was as follows:

	Safety	Miscellaneous
Proportion - June 30, 2018	0.2123%	0.0018%
Proportion - June 30, 2019	0.2181%	0.0023%
Change - Increase (Decrease)	<u>0.006%</u>	<u>0.0005%</u>

ROSS VALLEY FIRE DEPARTMENT
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2020

NOTE 8 – PENSION PLAN (Continued)

For the year ended June 30, 2020, the Department recognized pension expense of \$1,485,224. At June 30, 2020, 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	\$1,569,619	
Differences between actual and expected experience	895,454	(\$491)
Changes in assumptions	562,520	(110,468)
Differences in actual contributions and proportionate share of contributions		(639,219)
Change in proportion	607,923	(21,764)
Net differences between projected and actual earnings on plan investments		(188,931)
Total	<u>\$3,635,516</u>	<u>(\$960,873)</u>

\$1,569,619 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, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Year Ended June 30	Annual Amortization
2021	\$970,631
2022	(22,825)
2023	120,446
2024	36,772
Total	<u>\$1,105,024</u>

**ROSS VALLEY FIRE DEPARTMENT
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2020**

NOTE 8 – PENSION PLAN (Continued)

Actuarial Assumptions – The total pension liabilities in the June 30, 2018 actuarial valuations were determined using the following actuarial assumptions:

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

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

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

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

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, 2020**

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 rounded 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 equal rate calculated above adjusted to account for assumed administrative expenses.

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

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	0.0%	0.77%	1.81%
Private Equity	8.0%	6.30%	7.23%
Real Estate	13.0%	3.75%	4.93%
Liquidity	1.0%	0.00%	-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, 2020

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:

	<u>Safety</u>	<u>Miscellaneous</u>	<u>Total</u>
1% Decrease	6.15%	6.15%	6.15%
Net Pension Liability	\$21,159,757	\$256,871	\$21,416,628
Current Discount Rate	7.15%	7.15%	7.15%
Net Pension Liability	\$13,617,840	\$91,175	\$13,709,015
1% Increase	8.15%	8.15%	8.15%
Net Pension Liability (Asset)	\$7,434,649	(\$45,596)	\$7,389,053

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

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

**ROSS VALLEY FIRE DEPARTMENT
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2020**

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.

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)¹. The MEC is \$136 per month in 2019 and increases to \$139 per month in 2020.
- 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.

ROSS VALLEY FIRE DEPARTMENT
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2020

NOTE 9 – OTHER POST EMPLOYMENT BENEFITS (Continued)

For the year ended June 30, 2020, the Department's contributions to the Plan were \$901,184.

Employees Covered by Benefit Terms – Membership in the plan consisted of the following at the measurement date of June 30, 2019:

Active employees	30
Inactive employees or beneficiaries currently receiving benefit payments	35
Inactive employees entitled to but not yet receiving benefit payments	5
Total	70

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, 2019, based on the following actuarial methods and assumptions:

	Actuarial Assumptions	
Valuation Date		June 30, 2019
Measurement Date		June 30, 2019
Actuarial Cost Method		Entry Age Normal Cost, level percent of pay
Actuarial Assumptions:		
Discount Rate		6.80%
Inflation		2.50%
Payroll Growth		3.00%
Investment Rate of Return		6.80%
Mortality Rate	Mortality rates used were those published by CalPERS, adjusted to back out 15 years of Scale MP 2016 to central year 2015, then projected.	
Mortality Improvement	MacLeod Watts Scale 2018 applied generationally	
Healthcare Trend Rate	5.4% and grade down to 4% for years 2076 and thereafter	

Changes of assumptions were as follows:

Trust rate of return and discount rate – Decreased from 7.25% on 7/1/2017 and 6.95% on 6/30/2018 to 6.8%, reflecting updated projects of long term trust returns.

Demographic Assumptions – Assumed mortality, termination, and retirement rates were updated from those provided in the 2014 experience study report to those provided in the 2017 experience study report of CalPERS. In our opinion, the Department's plan population would not produce credible rates based only solely on its experience. We believe rates from the CalPERS experience study provide a reasonable estimate of the Department's future demographic experience.

ROSS VALLEY FIRE DEPARTMENT
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2020

NOTE 9 – OTHER POST EMPLOYMENT BENEFITS (Continued)

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%	1.46%
Global Real Estate Investment Trusts (REITs)	8.0%	5.00%
Commodities	3.0%	2.87%
Total	100.0%	

Discount Rate – The discount rate used for accounting purposes for the fiscal year end 2020 is 6.8%. Healthcare Cost Trend Rate was assumed to start at 5.4% (increase effective January 1, 2021) and grade down to 4% for years 2076 and later.

C. Changes in Net OPEB Liability

The changes in the net OPEB liability follows:

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability/(Asset) (a) - (b)
Balance at Measurement Date 6/30/2018	\$9,814,464	\$3,013,224	\$6,801,240
Changes Recognized for the Measurement Period:			
Service Cost	215,840		215,840
Interest on the total OPEB liability	680,634		680,634
Expected investment income		227,770	(227,770)
Contributions from the employer		1,002,745	(1,002,745)
Changes in benefit terms			
Administrative expenses		(642)	642
Other Expenses			
Benefit payments	(474,032)	(474,032)	
Changes of assumptions	6,241		6,241
Plan experience	(1,694,852)		(1,694,852)
Investment experience		(50,631)	50,631
Net changes	(1,266,169)	705,210	(1,971,379)
Balance at Measurement Date 6/30/2019	\$8,548,295	\$3,718,434	\$4,829,861

ROSS VALLEY FIRE DEPARTMENT
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2020

NOTE 9 – OTHER POST EMPLOYMENT BENEFITS (Continued)

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 \$151,069.

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% (5.80%)	Current Discount Rate (6.80%)	Discount Rate +1% (7.80%)
\$5,943,412	\$4,829,861	\$3,911,024

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 (4.4% grade down to 3%)	Current Healthcare Cost Trend Rates (5.4% grade down to 4%)	1% Increase (6.4% grade down to 5%)
\$3,950,387	\$4,829,861	\$5,787,585

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

For the year ended June 30, 2020, the Department recognized OPEB negative expense of \$429,451. At June 30, 2020, 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	\$901,184	
Differences between actual and expected experience		(\$1,437,667)
Changes of assumptions	242,223	
Net differences between projected and actual earnings on plan investments	31,190	
Total	<u>\$1,174,597</u>	<u>(\$1,437,667)</u>

**ROSS VALLEY FIRE DEPARTMENT
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2020**

NOTE 9 – OTHER POST EMPLOYMENT BENEFITS (Continued)

\$901,184 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the OPEB liability in the year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized as part of OPEB expense as follows:

Year Ended June 30	Annual Amortization
2021	(\$197,613)
2022	(197,612)
2023	(190,147)
2024	(192,018)
2025	(235,681)
Thereafter	(151,183)
Total	(\$1,164,254)

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

ROSS VALLEY FIRE DEPARTMENT
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2020

NOTE 10 – PUBLIC ENTITY RISK POOLS (Continued)

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 July 1, 2021. 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

NOTE 11 – CONTINGENCIES

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, 2020, the balance owed was \$808,634 which includes interest of \$268,599 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, 2020**

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, 2020**

**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
Plan's proportion of the Net Pension Liability (Asset)	0.12390%	0.18934%	0.20383%
Plan's proportion share of the Net Pension Liability (Asset)	\$7,709,944	\$7,801,662	\$10,556,766
Plan's Covered Payroll	\$2,949,928	\$3,499,269	\$3,285,846
Plan's Proportionate Share of the Net Pension Liability/(Asset) as a Percentage of its Covered-Employee Payroll	261.36%	222.95%	321.28%
Plan's Proportionate Share of the Fiduciary Net Position as a Percentage of the Total Pension Liability	79.82%	78.40%	74.06%
Plan's Proportionate Share of Aggregate Employer Contributions	\$1,291,372	\$1,193,128	\$1,174,809
	Miscellaneous		
	6/30/2014	6/30/2015	6/30/2016
Plan's proportion of the Net Pension Liability (Asset)	(0.00048%)	(0.00003%)	0.00135%
Plan's proportion share of the Net Pension Liability (Asset)	(\$30,150)	(\$730)	\$47,028
Plan's Covered Payroll	\$148,812	\$162,494	\$176,620
Plan's Proportionate Share of the Net Pension Liability/(Asset) as a Percentage of its Covered-Employee Payroll	(18.55%)	(0.45%)	26.63%
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%
Plan's Proportionate Share of Aggregate Employer Contributions	\$35,800	\$23,266	\$26,075

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, 2020**

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

Safety		
<u>6/30/2017</u>	<u>6/30/2018</u>	<u>6/30/2019</u>
0.20538%	0.21226%	0.21815%
\$12,271,962	\$12,454,442	\$13,617,840
\$3,677,391	\$3,565,056	\$3,889,989
333.71%	349.35%	350.07%
73.31%	75.71%	75.26%
\$1,257,254	\$1,637,514	\$1,645,469
Miscellaneous		
<u>6/30/2017</u>	<u>6/30/2018</u>	<u>6/30/2019</u>
0.00191%	0.00176%	0.00228%
\$75,268	\$66,474	\$91,175
\$286,545	\$216,257	\$209,196
26.27%	30.74%	43.58%
73.31%	93.81%	92.60%
\$32,482	\$38,388	\$13,190

**ROSS VALLEY FIRE DEPARTMENT
REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2020**

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>
Actuarially determined contribution	\$1,291,372	\$1,192,485	\$1,083,105
Contributions in relation to the actuarially determined contributions	<u>(1,291,372)</u>	<u>(1,192,485)</u>	<u>(1,083,105)</u>
Contribution deficiency (excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Covered payroll	\$3,499,269	\$3,285,846	\$3,677,391
Contributions as a percentage of covered-employee payroll	36.90%	36.29%	29.45%

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

*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, 2020**

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

SCHEDULE OF CONTRIBUTIONS (Continued)

Safety		
<u>Fiscal Year 2018</u>	<u>Fiscal Year 2019</u>	<u>Fiscal Year 2020</u>
\$1,159,683	\$1,338,894	\$1,531,354
<u>(1,159,683)</u>	<u>(1,338,894)</u>	<u>(1,531,354)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$3,565,056	\$3,889,989	\$3,358,275
32.53%	34.42%	45.60%

Miscellaneous		
<u>Fiscal Year 2018</u>	<u>Fiscal Year 2019</u>	<u>Fiscal Year 2020</u>
\$25,799	\$28,436	\$38,265
<u>(25,799)</u>	<u>(28,436)</u>	<u>(38,265)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$216,257	\$209,196	\$291,952
11.93%	13.59%	13.11%

**ROSS VALLEY FIRE DEPARTMENT
REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2020**

SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY AND RELATED RATIOS

OPEB Plan - Agent Multiple Employer
Last 10 fiscal years*

Measurement Date	6/30/17	6/30/18	6/30/19
Total OPEB Liability			
Service Cost	\$188,230	\$194,348	\$215,840
Interest	624,233	654,393	680,634
Changes in benefit terms			
Differences between expected and actual experience			(1,694,852)
Changes of assumptions		345,115	6,241
Benefit payments	(382,896)	(422,295)	(474,032)
Net change in total OPEB liability	429,567	771,561	(1,266,169)
Total OPEB liability - beginning	8,613,336	9,042,903	9,814,464
Total OPEB liability - ending (a)	<u>\$9,042,903</u>	<u>\$9,814,464</u>	<u>\$8,548,295</u>
Plan fiduciary net position			
Contributions - employer	\$785,990	\$1,108,061	\$1,002,745
Contributions - employee			
Net investment income	167,198	171,917	177,139
Administrative expense	(854)	(1,151)	(642)
Benefit payments	(382,896)	(422,295)	(474,032)
Other Expenses		(2,858)	
Net change in plan fiduciary net position	569,438	853,674	705,210
Plan fiduciary net position - beginning	1,590,112	2,159,550	3,013,224
Plan fiduciary net position - ending (b)	<u>\$2,159,550</u>	<u>\$3,013,224</u>	<u>\$3,718,434</u>
Net OPEB liability - ending (a)-(b)	<u>\$6,883,353</u>	<u>\$6,801,240</u>	<u>\$4,829,861</u>
Plan fiduciary net position as a percentage of the total OPEB liability	<u>23.88%</u>	<u>30.70%</u>	<u>43.50%</u>
Covered-employee payroll	<u>\$3,963,937</u>	<u>\$3,781,313</u>	<u>\$4,099,185</u>
Net OPEB liability as a percentage of covered-employee payroll	<u>173.65%</u>	<u>179.86%</u>	<u>117.82%</u>

* Fiscal year 2018 was the first year of implementation.

**ROSS VALLEY FIRE DEPARTMENT
REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2020**

SCHEDULE OF CONTRIBUTIONS

OPEB Plan - Agent Multiple Employer

Last 10 fiscal years*

Fiscal Year Ended June 30,	2018	2019	2020
Actuarially determined contribution	\$696,858	\$727,745	\$750,115
Contributions in relation to the actuarially determined contribution	1,108,061	1,002,745	901,184
Contribution deficiency (excess)	(\$411,203)	(\$275,000)	(\$151,069)
Covered-employee payroll	\$3,781,313	\$4,099,185	\$4,055,818
Contributions as a percentage of covered-employee payroll	29.30%	24.46%	22.22%
Notes to Schedule			
Valuation date:	June 30, 2017	June 30, 2018	June 30, 2019
Methods and assumptions used to determine contribution rates:			
Actuarial cost method	Entry age	Entry age	Entry age
Amortization method	Level percentage of pay	Level percentage of pay	Level percentage of pay
Asset valuation method	Market Value	Market Value	Market Value
Inflation	2.75%	2.75%	2.75%
Discount rate	7.25%	7.25%	7.25%
Salary increases	3.25%	3.25%	3.25%
Retirement age	50 to 75 years	50 to 75 years	50 to 75 years
Amortization period	21 years closed	22 years closed	21 years closed
Healthcare cost trend rates	7.5% in 2017 to 5%	7.5% in 2017 to 4.5% in steps of 0.5%	8.0% in 2018 to 5% in steps of 0.5%
Mortality		CalPERS 2014 Experience Study	
Mortality Improvement	MW Scale 2017 generationally	MW Scale 2014 generationally	MW Scale 2017 generationally

* 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, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES:				
Intergovernmental :				
Town of San Anselmo (Contract)	\$3,559,251	\$3,559,251	\$3,559,251	
Town of Fairfax (Contract)	2,046,152	2,046,152	2,046,152	
Sleepy Hollow (Contract)	1,124,067	1,124,067	1,124,067	
County of Marin (Contract)	211,685	211,685	213,414	\$1,729
Town of Ross (Contract)	2,052,299	2,052,299	2,052,299	
Prior Authority:				
Retiree health	176,994	176,994	176,994	
MERA Bond	38,198	38,198	38,198	
Retirement contributions	812,129	812,129	812,129	
Other sources	444,479	709,711	736,012	26,301
Apparatus replacement	312,000	312,000	312,000	
Fire prevention fees	310,700	310,700	308,684	(2,016)
Investment earnings	7,000	12,000	12,826	826
Miscellaneous	62,500	67,000	97,687	30,687
Total Revenues	11,157,454	11,432,186	11,489,713	57,527
EXPENDITURES:				
Current:				
Salaries and benefits	9,348,296	9,539,468	9,049,296	490,172
Services and supplies	1,421,158	1,421,158	1,492,379	(71,221)
Capital Outlay	806,000	2,223,068	2,070,215	152,853
Debt service				
Principal retirement	133,456	133,456	133,456	
Interest	21,256	21,256	21,256	
Total Expenditures	11,730,166	13,338,406	12,766,602	571,804
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES				
	(572,712)	(1,906,220)	(1,276,889)	514,277
Net Change in Fund Balance	(\$572,712)	(\$1,906,220)	(1,276,889)	\$514,277
Fund balance - beginning of year			3,618,483	
Fund balances - end of year			\$2,341,594	

**ROSS VALLEY FIRE DEPARTMENT
MEMORANDUM ON INTERNAL CONTROL
FOR THE YEAR ENDED JUNE 30, 2020**

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

For The Year Ended June 30, 2020

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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, 2020, 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 & Associates' in a cursive, stylized font.

Pleasant Hill, California
December 11, 2020

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

T 925.930.0902
F 925.930.0135
E maze@mazeassociates.com
W mazeassociates.com

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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 2020/21:

GASB 84 – Fiduciary Activities

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

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

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

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

EFFECTIVE FISCAL YEAR 2021/22:

GASB 87 – Leases

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

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

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

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

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

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

GASB 92 – *Omnibus 2020*

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

GASB 93 – *Replacement of Interbank Offered Rates*

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

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

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

ROSS VALLEY FIRE DEPARTMENT

MEMORANDUM ON INTERNAL CONTROL

SCHEDULE OF OTHER MATTERS

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

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

EFFECTIVE FISCAL YEAR 2022/23:

GASB 91 – Conduit Debt Obligations

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

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

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

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

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

GASB 96 – Subscription-Based Information Technology Arrangements

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

**ROSS VALLEY FIRE DEPARTMENT
REQUIRED COMMUNICATIONS
FOR THE YEAR ENDED JUNE 30, 2020**

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**ROSS VALLEY FIRE DEPARTMENT
REQUIRED COMMUNICATIONS**

For The Year Ended June 30, 2020

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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, 2020. 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. No new accounting policies were adopted and the application of existing policies was not changed during the year, except as follows:

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

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

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

Unusual Transactions, Controversial or Emerging Areas

We noted no transactions entered into by the 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. However, events that occurred during fiscal year June 30, 2020 discussed below could have an impact on the financial statements:

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

Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive 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, 2020. These fair values are not required to be adjusted for changes in general market conditions occurring subsequent to June 30, 2020.
- *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 December 11, 2020.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the 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
December 11, 2020

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November 23, 2020

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

Dear Chief:

On October 26, 2020, my family home at 43 Dutch Valley Lane burned down. I arrived the following morning and was greeted by tape blocking off the street, multiple officials and a dozen vehicles, all very intimidating. On the whole, I found the people I encountered that day (sheriffs, coroner, fire investigators, building inspector) to be kind and considerate. But, the bright spot of the day was Battalion Chief Dan Mahoney.

Dan Mahoney epitomized the spirit of a true Public Servant. From the minute he introduced himself he was kind beyond measure. When the fire investigators were ready to turn the house back over to the family, BC Mahoney explained about the requirement for the property to be secured before we could leave the scene. As you know, cell service in that area is not available. So, Dan drove down to Drake High School with me to call our insurance company, and he assisted in explaining the security requirements to our adjustor. Upon my return to the property, Dan was still there. It was fairly quiet late in the afternoon, and I noticed a pile about 4 feet square of the few things left from inside the house. I spread a towel down in the back of the car and was beginning to transport the pile. Dan interjected, and gently suggested that the things needed to be cleaned and/or bagged before putting them in the car. I did not realize how toxic these items were, but he of course did. He brought wipes to clean a few things off, then went so far as to go to my neighbor and borrow garbage bags to bag the rest. Next he proceeded to help me load the things in the car. Most people would just have stood and watched. He stayed well into the evening as we were working to get a temporary fencing company out to the property.

That day was perhaps the worst day of my life, losing my mother and my childhood home. However, the thing I will always remember is the incredible kindness of Battalion Chief Dan Mahoney.

Sincerely,

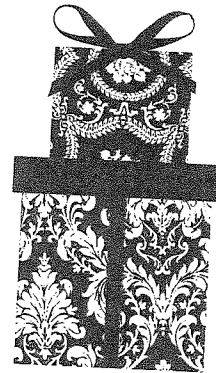


Paige Kinney Stauss

916.580.9090

Dear R.V.F.D. -

I want to thank you
for your service. On Oct 2
I had a heart attack,
and because of your
quick response, I am
alive. You took me to
MCH and a stent was
placed in my 99%
blocked LAD. The
dispatcher was calm and
2 ambulances arrived
in a minute. I thank you
again, and a happy,
healthy New Year to all.
37 Kent Julia
Farfax



wishing you all the best for the
holiday season

with appreciation
Julia Baker
and
Chuck Klapholz

High School 1327 / Drake

Embracing Change and Inclusion - Together

H.S. 1327 / Drake

A California Gold Ribbon School

Liz Seabury, Principal

Nate Severin & Chad Stuart, Assistant Principals

To: Ross Valley Fire Department

From: H.S. 1327 / Drake Students

Dear Ross Valley Fire,

Prior to the pandemic, our students wanted to take some time to recognize the positive impact that many local businesses had in their lives and also what they have done for the community. Our entire student body of 1,400 students wrote individual notes to many different businesses. We never had a chance to deliver them.

Now, more than ever, we wanted you to have some of these notes in your hands. We know the impact the pandemic has had on our school and our students (we are still not back live on campus!). We can only imagine the impact it has had on you and your business. We want to say a big THANK YOU for all you do for our community. You are a bright spot in many of our students lives!

Hang in there - we will all be back even stronger soon!!!!

Best wishes,

The Students & Staff at High School 1327 / Drake

1327 Sir Francis Drake Boulevard, San Anselmo, CA 94960-1898
Telephone (415) 453-8770 • Facsimile (415) 458-3479 • Web Page: <http://www.tamdistrict.org/drake>

Thank you! For all of
your bravery and
unwaveringness and making
our community safer &

Thanks for dedicating
your life to helping
your community !!!

Thanks for keeping
our community safe!
You are all amazing ;)





Thank You!
I appreciate all the
hard work you contribute to
our community! Keep being
awesome! ♥ ♥

Thanks for all the help you give
to our community. Thanks for
posting the pancake breakfasts
as well. Thanks for dedicating your
time and effort into the wellness
of the community.

Thank you for all you
do for us

THANK YOU FOR
PROTECTING OUR HOUSE
FROM FIRES

Thank you 
for keeping us
SAFE! - Evan 

Thank you for all that you
do with putting out fires, rescuing
others, and really looking out
for our community!

Thank You so much
for your hard work!
You guys do wonder
to our community.
;

Thank you

so much

keeping us
safe!

Thank You Ross Valley
Fire Department

Thank you for everything you do to
help protect our community and
keep our community safe.

Every day you risk your
lives without question,

Thank you so much

Thanks for
keeping us
SAFE!!!

Thank you to Ross
valley fire DEP. for ever
thing you have done, to
make our community safe

THANK YOU RVFD!
You do so much for us!

THANK YOU ROSS
VALLEY FIRE DEPT!

Please keep being bad asses and
Protecting our community!!!



Thank you for protecting
us in this fire-prone
area. We love seeing you all
at Good Earth!

-Kp+HE



**Hi my name is Zoey.
I'm 10 years old and I
live in San Anselmo. I
wrote this letter to
you under this
Paragraph I hope you
like it.**

**Dear firefighters,
thank you for fighting
the fires. I appreciate
you risking your lives
to save us. Love, Zoey**

