



Southern Marin Fire Protection District Finance Committee Meeting Agenda

28 Liberty Ship Way Suite 2800 Sausalito, California 94965

**Wednesday, December 9, 2020
7:30 am**

Right to be Heard: Members of the public have a right to address the Board directly on any item of interest to the public which is within the subject matter jurisdiction of the Board. The request to be heard should be made immediately before the Board's consideration of the item. No action shall be taken on any item not appearing on the agenda unless the action is otherwise authorized by subdivision (b) of 54954.2 of the Government Code and except that members of a legislative body or its staff may briefly respond to statements made or questions posed by persons exercising their public testimony rights under section 54954.3 of the Government Code.

Accommodations: Any person with a disability covered under the Americans with Disabilities Act (ADA) may receive a copy of the agenda and a copy of all the documents constituting the agenda packet prepared by the local agency or other interested person for the meeting, upon request in an appropriate alternative format. Requests for mailed copies of agendas or agenda packets are valid for the calendar year in which requests are made and must be renewed annually after January 1. Any person with a disability covered under the ADA may also request a disability-related modification or accommodation, including auxiliary aids or services in order to participate in a public meeting. Please contact Southern Marin Fire Protection District at 415.388.8182 at least 5 working days prior to the meeting and provide information on the assistance required.

PUBLIC ADVISORY: THE BOARD OF DIRECTORS BOARD ROOM WILL NOT BE OPEN TO THE PUBLIC

Pursuant to Section 3 of Executive Order N-29-20, issued by Governor Newsom on March 17, 2020, the regular meeting of the Board of Directors Meeting will be conducted telephonically through Zoom. Please be advised that pursuant to the Executive Order, and to ensure the health and safety of the public by limiting human contact that could spread the COVID19 virus, the Board of Directors Board Room will not be open for the meeting. Board Directors and the public will be participating telephonically and will not be physically present in the Board Room.

If you would like to speak on an item on the agenda, you can access the meeting remotely: Join from a PC, Mac, iPad, or Android device. Although your image will not be shown on the video conference, you will be able to listen and view the meeting on Zoom.

Please use this URL <https://zoom.us/j/3435788058>

Or Join by Phone:

*67 +1 301 715 8592

Enter meeting ID: 343 578 8058

Note: Your phone number will appear on the screen unless you first dial *67 before dialing the numbers shown above.

Note: All Items appearing on the agenda are subject to action by the Board. Staff recommendations are subject to change by the Board.

If you want to comment during the Public Expression portion of the Agenda, you can use the “Raise Hand” function in Zoom or you can press *9 if you are calling in. The Clerk of the Board will select you from the meeting cue. Please be patient while waiting in the cue.

If you do not want to speak during the Public Expression portion of the Agenda, you are also encouraged to submit email correspondence to adminaide@smfd.org.

Email comments will be accepted up until 5:00 PM the day of the meeting and forwarded to the Board of Directors and placed in the District’s permanent records. If you submit an email comment, please note in the subject line, “Public Expression.”

1. **Call to Order**

2. **Open Time for Public Expression** (limited to 3 minutes per person)

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The Board welcomes public comments on all agenda items.

3. **Agenda Adjustments**

4. Approval of Minutes

4.a Minutes of the November 17, 2020 Finance Committee Meeting

Approve minutes.

[Finance Committee Minutes November 17 2020.pdf](#)

5. Reports and Information

5.a Finance Report

Receive report.

[DECEMBER 2020 FINANCE REPORTS.pdf](#)

6. **Action Items - None**

7. **CLOSED SESSION:**

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CLOSED SESSION: Performance Evaluation Fire Chief GC 54957(b)

8. **Adjournment**

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NOTICE In compliance with the Americans with Disabilities Act, any individuals requesting special accommodation to attend and/or participate in District Board meetings may contact the District Administrative Office at (415) 388-8182. Notification 48 hours prior to the meeting will enable the District to make reasonable accommodations.

Note: All Items appearing on the agenda are subject to action by the Board. Staff recommendations are subject to change by the Board.



STAFF REPORT

SOUTHERN MARIN FIRE PROTECTION DISTRICT

MEETING DATE: Wednesday, December 9, 2020

AGENDA TITLE: Minutes of the November 17, 2020 Finance Committee Meeting

LEAD DIVISION: N/A

RECOMMENDED MOTION: Approve minutes.

SUMMARY N/A

BACKGROUND N/A

DISCUSSION/ANALYSIS N/A

FISCAL IMPACT N/A

ATTACHMENTS

[Finance Committee Minutes November 17 2020.pdf](#)

PREPARED BY: Mariya Weinberg

REVIEWED BY: N/A

SUBMITTED BY: Christian Tubbs, Fire Chief



Southern Marin Fire Protection District
28 Liberty Ship Way Suite 2800
Sausalito, California 94965 Phone: 415.388.8182 Fax: 415.388.8181

FINANCE COMMITTEE MEETING MINUTES

Wednesday, November 17, 2020

1. CALL TO ORDER

Meeting was called to order by President Hilliard: 07:30 a.m.

ROLL CALL

In attendance:

Committee Members: *Via Zoom Meeting:* President Hilliard and Director Fleming. *In person:* Director Perazzo. There is a quorum.

Staff: *Via Zoom Meeting:* Finance Manager Alyssa Schiffmann, and Chief Welch. *In person:* Fire Chief Tubbs, Deputy Chief Peterson, Chief Hilliard, and Clerk of the Board Mariya Weinberg.

2. OPEN TIME FOR PUBLIC EXPRESSION:

No public present.

3. AGENDA ADJUSTMENTS AND APPROVAL

None

4. APPROVAL OF MINUTES

4.a October 21, 2020 Finance Committee Minutes

There were no corrections to the Minutes, but there were two follow-ups for items brought up at the last meeting. First, President Hilliard was not able to get together with Ms. Schiffmann and Chief Tubbs to discuss surplus disposition, due to circumstances beyond her control, so she proposed that they all meet next month. Secondly, President Hilliard asked how it is going with surplus the Unit 1 Dodge 5500 truck, as was approved at the last Finance Committee and also at the Board of Directors meetings? Chief Peterson responded that he is working on this, and hopes to have an update at the next meeting if it was sold, and how much profit or loss had resulted.

Motion to approve October 21, 2020 Minutes as presented:

M/S: Perazzo/Hilliard

Eyes: Hilliard, Perazzo

Abstain: Fleming

Noes: None

5. REPORTS AND INFORMATION

5.a Finance Report

Ms. Schiffmann highlighted a few things on the report, which is included in the meeting packet. There is not much change since the last report, since the reports are close, time wise. We are at 32% of 35% for the year. There are some items over budget, but no emergencies. Overtime is over budget, but we are still getting OES reimbursements. Once those reimbursement are subtracted, we are on track with this budget line. Budget is a little high for purchase of radios, since one extra one put us over the top. The additional radio purchases were because of a few new rigs needing that equipment. Apparatus repairs have also been

high this month, but there should be insurance reimbursements for some of that cost. Chief Peterson added that an insurance claim for about \$10k, pertaining to Engine 4, was accepted by the insurance company. Chief Peterson is also looking into raising the amount of our deductible, which is currently at \$500, in order to reduce insurance premiums.

Ms. Schiffmann reported that the Balance Sheet (page 16 of the report) shows we are down to \$1M in the Operating Fund, and so we will temporarily transfer funds from reserves to cover, and then move funds back to reserves once the December property taxes come in. Chief Tubbs wanted to know what is the County's tax revenue projection, percentage wise. Ms. Schiffmann said it is about the same 5% increase over last year, and we budgeted just a little under that.

6. ACTION ITEMS

6.a Journal Entry Policy

Chief Tubbs reminded the committee that during the last year's Audit, the Auditor had noted our lack of oversight over the Journal Entries that are routinely made by Ms. Schiffmann, and so the policy was created to address this issue, and to provide accountability. The draft policy is provided in the meeting packet for Finance Committee review and approval, and then will go to the full Board of Directors at the meeting this month. Ms. Schiffmann also mentioned that we are again mid-Audit, so we would expect to have the same finding about Journal Entry oversight on the upcoming Audit report, since the policy is not yet implemented. However, the issue will be addressed before the following Audit. Ms. Schiffmann pointed out that the newly-hired Finance Assistant can review Capital Assets. Journal Entries should still be reviewed before the Finance Committee. President Hilliard was concerned that there were too many Journal Entries made during the past year.

Motion to approve the new Journal Entry Policy as presented:

M/S: Perazzo/Hilliard

Eyes: Hilliard, Perazzo, Fleming

Noes: None

6.b Fire Prevention Step Adjustment

Chief Hilliard discussed the status of employment of Fire Prevention Specialist McKenna Ramiro. In 2019 the position of Administrative Assistant to Prevention was created, and Ms. Ramiro joined the department. It was later determined that Prevention department needed a Plans Examiner and also someone to do special projects, such as evacuation maps, fire prevention week, and public education. Ms. Ramiro had the relevant experience, including a plan review background from her work with the City of Sausalito. She was re-classified as a Fire Prevention Specialist, which is a State-recognized classification. Also, based on research which included regional data, the top step salary for this position was set at \$94k. Consequently, the Prevention department started doing step increases to bring Ms. Ramiro's salary up from the top step pay she had in the Administrative Assistant to Prevention position to the Fire Prevention Specialist level pay. At the time that the latest, which is also the first, increase was made, there was an error. Ms. Ramiro was given a 5% increase, instead of the 10% increase. To keep up with the promised salary, her salary should have been raised to \$85k annually. The difference, as calculated annually, is \$4,660. Not positive. The correction needs to be made retroactively, pro-rated based on when the increase originally started on August 6, 2020.

Motion to approve the Fire Prevention Specialist step increase as presented:

M/S: Perazzo/Fleming

Eyes: Hilliard, Perazzo, Fleming

Noes: None

6.c Updated SMFD Purchasing Policy

Chief Peterson mention that this policy update is what Staff promised the Board that Staff would provide following the situation with the recent purchase of the Unit 1 Dodge 5500 truck. Although the intent of the existing policy has been for the purchasers to always use the best pricing available, the policy only stated that purchasers would use State Bid or Group Purchasing Power for purchases over \$60k. The policy now spells out at the beginning of the document, that all purchasers are to be good stewards of taxpayers' money, and look for best pricing always. Chief Peterson pointed out the specific instruction on Purchasing Policy 3, on Page 36, Item 3, is to use State Bid on all vehicle purchases, including from \$6,000 to \$60,000, not just those over \$60,000.

President Hilliard asked if there was a threshold dollar amount over which purchases would require approval of the Fire Chief or designee? Her opinion is that there should be a purchasing amount threshold. Chief Tubbs clarified that there is a threshold limit, and in fact there are different thresholds for different type of items, but this is described in a separate Lexipol policy. Ms. Schiffmann pointed out that any big purchase would be approved within the budget process first, and thus subject to Board approval. She gave the example of this year's treadmill purchase. Chief Peterson said that the Purchasing Policy also states that Items 3, 4 and 5 have a requirement to have a Purchase Order that is approved by the purchasing agent and the Fire Chief or Deputy Chief. This covers purchases above \$6k. Chief Tubbs clarified that, as far as the Dodge 5500 purchase, there was nothing within the initial purchase of the vehicle that was outside the policy. The issue was that the Chiefs believed that all the vehicle's component costs were in total under the \$60k limit. In actuality some of the component purchases for this vehicle came from different budget lines, so, altogether, it was over the limit, and also added up to be over budget. Our policy correction now is to make sure costs for all components of a vehicle purchase are to be presented in total for approval.

Motion to adopt the updated SMFD Purchasing Policy as presented:

M/S: Perazzo/Fleming

Eyes: Hilliard, Perazzo, Fleming

Noes: None

7. CLOSED SESSION – NONE

8. ADJOURNMENT

Motion to Adjourn:

M/S: Perazzo/Fleming

Eyes: Hilliard, Perazzo, Fleming

Noes: None

Adjourned 7:54 AM.



STAFF REPORT

SOUTHERN MARIN FIRE PROTECTION DISTRICT

MEETING DATE: Wednesday, December 9, 2020

AGENDA TITLE: Finance Report

LEAD DIVISION: N/A

RECOMMENDED MOTION: Receive report.

SUMMARY N/A

BACKGROUND N/A

DISCUSSION/ANALYSIS N/A

FISCAL IMPACT N/A

ATTACHMENTS

[DECEMBER 2020 FINANCE REPORTS.pdf](#)

PREPARED BY: Alyssa Schiffmann

REVIEWED BY: N/A

SUBMITTED BY: Christian Tubbs, Fire Chief



Southern Marin Fire Protection District

Board of Directors

President Cathryn Hilliard, Vice President Peter Fleming,
Kurt Chun, Cristine DeBerry,
Thomas Perazzo, Stephen Willis

FINANCE STAFF REPORT

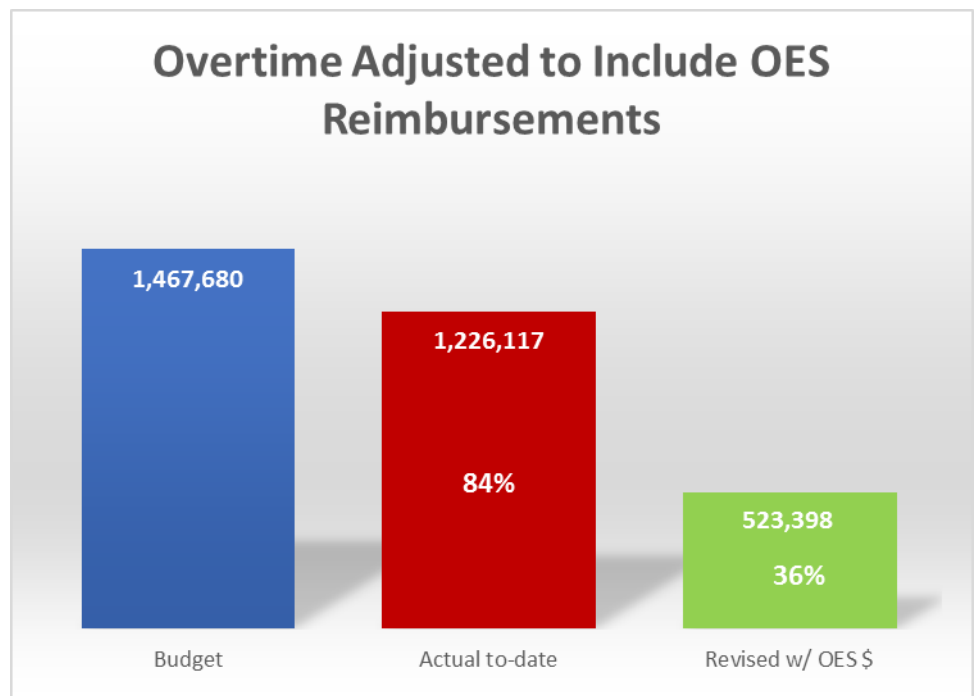
FY21 Budget Report

Expenditures are at 35% of 38% as of December 1, 2020.

Due to high overtime costs attributed to mutual aid overtime assignments, we anticipate needing to make a temporary transfer in mid-December from the unallocated reserve account in order to cover operating expenses until the first property tax installment is received in late December 2020. We will make this transfer in accordance with the District's *Policy #1206: Fund Transfer Policy*. Once the December revenues are received, the funds will be transferred back to the reserve account.

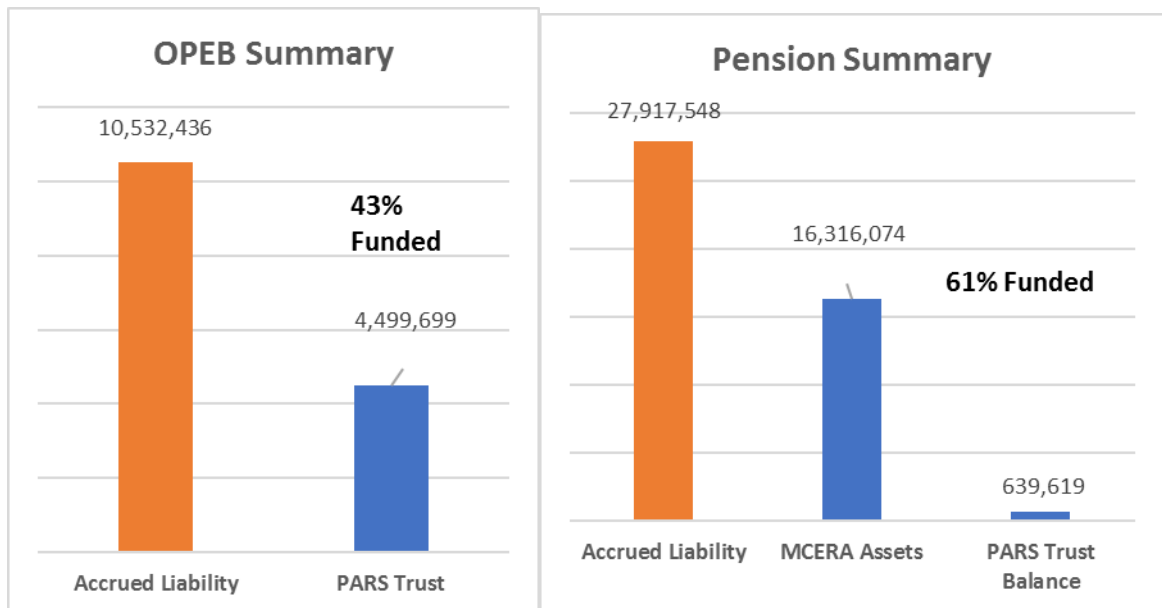
Overtime Accounting Including OES Reimbursements

To-date, the District's overtime costs *not* including out-of-county costs are on track at 36% of budgeted. The District has incurred overtime costs on a number of mutual aid incidents but as yet the Office of Emergency Services (OES) has not provided most of the invoices for the services provided. OES aims to provide invoices within sixty days of the conclusion of the incident, so we can expect to have details in the next month. The estimated amount due to the District for incidents so far in FY21 is \$703K.



Other Post-Employment Benefits / Pension Rate Stabilization Program Trust

The OPEB/PRSP Trust balance as of 10/31/2020 is \$5,139,318, reflecting a net decrease of \$53,475 in investment earnings net of fees in October. The accrued liability in the OPEB Summary graph below has been updated to include the accrued liability as of the most recent 6/30/20 OPEB valuation.



Unallocated Reserve Balance / History

As of this report the unallocated reserve balance is \$2,712,753. The Finance Committee will be working with management to make a recommendation to the Board of Directors as to how to allocate the FY20 net revenues. Due to the aforementioned cash flow considerations, we will be waiting until January 2021 – after the December property tax installment – to make the FY20 reserve contribution.

Respectfully,

Alyssa Schiffmann

Alyssa Schiffmann, Finance Manager
Southern Marin Fire District

Southern Marin Fire Protection District FY21 BUDGET REPORT

| | 38% | Over/(Under) | | | |
|-----------------------------------|-----|------------------|-------------------|--------------------|--|
| | | Dec 1, 2020 | Budget | Budget | |
| REVENUE | | | | | |
| PROPERTY TAX | | 255,729 | 14,610,000 | -14,354,271 | 1.8% |
| SPECIAL ASSESSMENT TAM/ALTO | | 0 | 900,000 | -900,000 | 0.0% |
| EMR & FIRE PROTECTION TAX | | 0 | 3,100,000 | -3,100,000 | 0.0% |
| ERAF | | 59,644 | 800,000 | -740,356 | 7.5% |
| GRANT FUNDS | | 0 | 240,126 | -240,126 | 0.0% |
| MEASURE C JPA | | 0 | 845,000 | -845,000 | 0.0% |
| CELL SITE RENTAL | | 72,700 | 124,000 | -51,300 | 58.6% |
| SAUSALITO OPEB REIMBURSEMENT | | 58,000 | 58,000 | 0 | 100.0% |
| GGNRA CONTRACT | | 86,250 | 345,000 | -258,750 | 25.0% |
| SMEMPS REVENUE | | 0 | 600,000 | -600,000 | 0.0% |
| FEES FOR SERVICE: | | | | | |
| MUTUAL AID AGREEMENTS | | 483,341 | 400,000 | 83,341 | 120.8% |
| INTERAGENCY AGREEMENTS | | 209,390 | 517,825 | -308,435 | 40.4% |
| PLAN FEES | | 51,178 | 200,000 | -148,822 | 25.6% |
| REIMBURSEMENTS / REFUNDS | | 22,456 | 25,000 | -2,544 | 89.8% |
| WORKERS' COMP REIMBURSEMENTS | | 99,888 | 50,000 | 49,888 | 199.8% |
| INTEREST | | 419 | 50,000 | -49,581 | 0.8% |
| TOTAL REVENUE | | 1,398,995 | 22,864,951 | -21,465,956 | 6.1% |
| EXPENDITURES | | | | | |
| 501 - SALARIES | | | | | |
| 501-A - Base Salaries | | 2,645,968 | 7,651,000 | -5,005,032 | 34.6% |
| 501-B - Sick Buy-Out | | 0 | 50,000 | -50,000 | 0.0% |
| 501-C - Vacation Buy-Out | | 11,466 | 10,000 | 1,466 | 114.7% Termination payout |
| Total 501 - SALARIES | | 2,657,433 | 7,711,000 | -5,053,567 | 34.5% |
| 501-O - OVERTIME | | | | | |
| 501-0A - Overtime | | 1,226,117 | 1,467,680 | -241,563 | 83.5% Out of county |
| 501-0B - FLSA | | 59,217 | 171,000 | -111,783 | 34.6% |
| 501-0C - Out of Grade | | 14,089 | 46,000 | -31,911 | 30.6% |
| Total 501-O - OVERTIME | | 1,299,424 | 1,684,680 | -385,256 | 77.1% |
| 504 - EMPLOYEE BENEFITS | | | | | |
| 504-A - Health Benefits | | 494,202 | 1,280,000 | -785,798 | 38.6% On track: 2021 rates will decrease eff Jan 2021 |
| 504-AA - Retiree Medical | | 102,967 | 386,000 | -283,033 | 26.7% |
| 504-AB - Retiree Health Savings | | 25,574 | 104,000 | -78,427 | 24.6% |
| 504-AAA - Retiree Medical (OPEB) | | 0 | 264,000 | -264,000 | 0.0% |
| 504-B - Dental | | 54,346 | 126,000 | -71,654 | 43.1% Prepaid Dec |
| 504-C - Vision | | 5,203 | 13,400 | -8,197 | 38.8% Prepaid Dec |
| 504-D - Holiday Pay | | 1,370 | 303,000 | -301,630 | 0.5% |
| 504-E - District Share Retirement | | 979,891 | 2,843,000 | -1,863,109 | 34.5% |
| 504-G - Educational Allowance | | 112,779 | 317,000 | -204,221 | 35.6% |
| 504-H - Clothing Allowance | | 20,000 | 20,800 | -800 | 96.2% One-time annual payment |

Southern Marin Fire Protection District FY21 BUDGET REPORT

| | 38% | Over/(Under) | | | |
|--|-----|--------------|-----------|------------|------------------------------------|
| | | Dec 1, 2020 | Budget | Budget | |
| 504-K · Workers Compensation | | 378,758 | 757,517 | -378,759 | 50.0% Q2 - on track |
| 504-L · Def.Comp. Employer % | | 147,146 | 420,500 | -273,354 | 35.0% |
| 504-N · Long Term Disability | | 8,113 | 21,218 | -13,106 | 38.2% |
| 504-O · Long Term Care Insurance | | 19,697 | 51,948 | -32,251 | 37.9% |
| 504-S · Longevity | | 4,164 | 17,000 | -12,836 | 24.5% |
| 504-V · W/C Payroll Audit Adjustment | | 0 | 100,000 | -100,000 | 0.0% |
| 504-X · Life Insurance | | 5,515 | 13,000 | -7,485 | 42.4% Prepaid Dec |
| 504-Y · Payroll Taxes | | 53,583 | 137,951 | -84,368 | 38.8% Strike team OT increases tax |
| Total 504 · EMPLOYEE BENEFITS | | 2,413,306 | 7,176,334 | -4,763,028 | 33.6% |
| 511 · OFFICE EXPENSE | | | | | |
| 511-A · General Office Supply | | 3,586 | 10,500 | -6,914 | 34.2% |
| 511-B · Copier/Printer Expenses | | 11,421 | 45,950 | -34,529 | 24.9% |
| 511-C · Maps & Run Books | | 1,946 | 7,260 | -5,314 | 26.8% |
| 511-D · Postage | | 6,496 | 18,700 | -12,204 | 34.7% |
| Total 511 · OFFICE EXPENSE | | 23,449 | 82,410 | -58,961 | 28.5% |
| 513 · SPECIAL DEPARTMENT EXPENSE | | | | | |
| 513-C · Public Education | | 0 | 11,500 | -11,500 | 0.0% |
| 513-F · Subscriptions | | 63 | 500 | -437 | 12.6% |
| 513-G · Awards | | 1,938 | 2,500 | -562 | 77.5% service awards (31) |
| 513-H · Office Equipment Replacement | | 0 | 2,000 | -2,000 | 0.0% |
| 513-L · Photos | | 519 | 3,000 | -2,481 | 17.3% |
| 513-O · Misc. Celebrations/flowers | | 395 | 1,400 | -1,005 | 28.2% |
| 513-P · Shift Calendars | | 0 | 275 | -275 | 0.0% |
| 513-Q · Station Flags | | 0 | 1,500 | -1,500 | 0.0% |
| 513-S · Hydrant Supplies | | 26 | 1,250 | -1,224 | 2.1% |
| 513-T · Computer Upgrades/Programs | | -165 | 4,000 | -4,165 | -4.1% |
| 513-U · Misc. Computer Supplies | | 850 | 3,000 | -2,150 | 28.3% |
| 513-V · Software Subscriptions Services | | 102,376 | 132,600 | -30,224 | 77.2% Prepaid subscriptions |
| Total 513 · SPECIAL DEPARTMENT EXPENSE | | 106,002 | 163,525 | -57,523 | 64.8% |
| 515 · CLOTHING & PERSONNEL SUPPLIES | | | | | |
| 515-A · Uniforms/Boots | | 2,702 | 52,600 | -49,898 | 5.1% |
| 515-B · Badges | | 169 | 3,000 | -2,831 | 5.6% |
| 515-G · Personal Protective Equipment | | 855 | 85,500 | -84,645 | 1.0% |
| 515-H · Misc Repairs/struc cloth | | 219 | 12,500 | -12,282 | 1.7% |
| 515-I · Wildland - Safety Clothing | | 0 | 22,000 | -22,000 | 0.0% |
| 515-N · Strike Team Equipment (OOC) | | 141 | 4,000 | -3,859 | 3.5% |
| 515-P · New Employees | | 0 | 10,000 | -10,000 | 0.0% |
| 515-T · Wildland Shelters | | 0 | 2,000 | -2,000 | 0.0% |
| 515-U · Swiftwater Rescue Gear | | 0 | 6,000 | -6,000 | 0.0% |
| 515-V · USAR Equipment | | 0 | 7,000 | -7,000 | 0.0% |
| Total 515 · CLOTHING & PERSONNEL SUPPLIES | | 4,086 | 204,600 | -200,514 | 2.0% |

Southern Marin Fire Protection District FY21 BUDGET REPORT

| | 38% | Over/(Under) | | | |
|--|-----|----------------|----------------|-----------------|--|
| | | Dec 1, 2020 | Budget | Budget | |
| 517 - COMMUNICATIONS | | | | | |
| | | | | | Increased sta9 elevator line |
| 517-A - Telephone | | 11,106 | 28,000 | -16,894 | 39.7% rate |
| 517-B - Dispatch including CAD Service | | 119,628 | 226,285 | -106,657 | 52.9% Overbudget |
| 517-D - Cell Phones | | 11,312 | 32,800 | -21,488 | 34.5% |
| 517-E - MERA Operating Costs | | 50,527 | 50,527 | 0 | 100.0% One-time payment |
| 517-F - MERA Bond Service | | 35,155 | 52,000 | -16,845 | 67.6% 1 of 2 payments for FY21 |
| 517-G - Internet/IDSL | | 6,316 | 15,500 | -9,184 | 40.7% On track |
| 517-I - Phone Repairs/Replacement | | 19,691 | 27,200 | -7,509 | 72.4% Satellite phones - on track |
| 517-K - MERA-New Project Financing | | 5,430 | 5,430 | 0 | 100.0% One-time payment |
| 517-L - MDC Connection | | 4,145 | 8,700 | -4,555 | 47.6% Added devices not budgeted |
| 517-M - MDC Service Contract | | 0 | 2,800 | -2,800 | 0.0% |
| Total 517 - COMMUNICATIONS | | 263,310 | 449,242 | -185,932 | 58.6% |
| 518 - UTILITIES | | | | | |
| 518-A - PG&E Station 4 | | 4,516 | 13,000 | -8,484 | 34.7% |
| 518-B - PG&E Station 9 | | 5,208 | 11,000 | -5,792 | 47.3% Receiving solar credit to offset |
| 518-C - MMWD Station 4 | | 1,027 | 4,000 | -2,973 | 25.7% |
| 518-D - MMWD Station 9 | | 853 | 2,750 | -1,897 | 31.0% |
| 518-E - Richardson Bay Sanitation | | 0 | 1,000 | -1,000 | 0.0% |
| 518-F - PG&E Station 1 | | 1,296 | 7,000 | -5,704 | 18.5% |
| 518-G - MMWD - Station 1 | | 821 | 2,600 | -1,779 | 31.6% |
| 518-H - Sanitation - Station 1 | | 1,450 | 3,000 | -1,550 | 48.3% One-time payment |
| 518-I - Sanitation & Refuse - Sta 4 | | 0 | 10,500 | -10,500 | 0.0% |
| 518-J - PG&E LSW | | 12,304 | 34,800 | -22,496 | 35.4% |
| Total 518 - UTILITIES | | 27,475 | 89,650 | -62,175 | 30.6% |
| 520 - BUILDING & GROUNDS MAINTENANCE | | | | | |
| 520-B - Janitorial Supplies | | 6,920 | 25,000 | -18,080 | 27.7% |
| 520-C - Unscheduled Repairs & Maint. | | 29,518 | 39,000 | -9,482 | 75.7% Sta9 oven & refridgerator |
| 520-D - Sprinklers/Alarm System | | 1,017 | 2,800 | -1,783 | 36.3% |
| 520-E - Elevator Contract | | 0 | 8,000 | -8,000 | 0.0% |
| 520-H - Carpets - Cleaning | | 0 | 3,200 | -3,200 | 0.0% |
| 520-K - Kitchen Supplies | | 1,570 | 2,300 | -730 | 68.3% Supplies |
| 520-L - Sign Changes | | 97 | 1,000 | -903 | 9.7% |
| Total 520 - BUILDING & GROUNDS MAINTEN. | | 39,123 | 81,300 | -42,177 | 48.1% |
| 521 - EQUIPMENT MAINTENANCE | | | | | |
| 521-A - Radio Repair | | 1,198 | 12,000 | -10,802 | 10.0% |
| 521-B - Breathing Air Systems | | 3,636 | 18,850 | -15,214 | 19.3% |
| 521-C - Office Equip. Maint. | | 27 | 1,500 | -1,473 | 1.8% |
| 521-E - Mechanical Systems - Contract | | 1,791 | 8,500 | -6,709 | 21.1% |
| 521-H - Repairs & Unscheduled Maint. | | 4,509 | 21,000 | -16,491 | 21.5% |
| 521-I - Ladder Testing | | 0 | 3,000 | -3,000 | 0.0% |
| 521-J - Portable Equipment | | 1,107 | 10,000 | -8,893 | 11.1% |

Southern Marin Fire Protection District FY21 BUDGET REPORT

| | 38% | Over/(Under) | | | |
|--|-----|----------------|------------------|-------------------|--|
| | | Dec 1, 2020 | Budget | Budget | |
| 521-K · Extinguishers/Annual Maint. | | 79 | 2,000 | -1,921 | 3.9% |
| 521-M · Gym Equipment Maintenance | | 16,998 | 23,000 | -6,002 | 73.9% 2 new treadmills (budgeted) |
| 521-O · Copier Maint. Contract - Sta 9 | | 2,892 | 9,600 | -6,708 | 30.1% |
| 521-R · Hose Maint/Nozzle & Fittings | | 986 | 3,000 | -2,014 | 32.9% |
| 521-W · Dive Team Maintenance | | 2,362 | 10,000 | -7,638 | 23.6% |
| Total 521 · EQUIPMENT MAINTENANCE | | 35,584 | 122,450 | -86,866 | 29.1% |
| 521-1 · VEHICLE MAINTENANCE | | | | | |
| 521-1A · Vehicle Repair | | 46,620 | 110,000 | -63,380 | 42.4% E4 collision repair (reviewed Nov mtg) |
| 521-1B · Fuel | | 16,788 | 75,400 | -58,612 | 22.3% |
| 521-1C · Marine Division | | 9,649 | 26,900 | -17,251 | 35.9% |
| 521-1D · Fireboat Docking Fee | | 3,803 | 4,487 | -684 | 84.8% One-time annual payment |
| Total 521-1 · VEHICLE MAINTENANCE | | 76,860 | 216,787 | -139,927 | 35.5% |
| 523 · SPECIALIZED SERVICES | | | | | |
| 523-A · Board Per Diem | | 5,800 | 20,400 | -14,600 | 28.4% |
| 523-B · Payroll Processing/Bank Fees | | 4,530 | 19,000 | -14,470 | 23.8% |
| 523-C · Legal/Professional Fees | | 35,512 | 170,000 | -134,488 | 20.9% |
| 523-D · Legal Postings | | 0 | 2,900 | -2,900 | 0.0% |
| 523-E · Elections | | 0 | 40,000 | -40,000 | 0.0% |
| 523-F · Haz Mat JPA | | 0 | 7,820 | -7,820 | 0.0% |
| 523-G · Tax Collection Fees | | 0 | 245,000 | -245,000 | 0.0% |
| 523-H · Flu Shots | | 0 | 200 | -200 | 0.0% |
| 523-K · New Employment | | 2,915 | 13,000 | -10,085 | 22.4% |
| 523-L · Computer Consulting Services | | 3,735 | 29,000 | -25,265 | 12.9% |
| 523-M · Audit | | 0 | 15,000 | -15,000 | 0.0% |
| 523-N · Parcel Tax Refunds | | 0 | 3,500 | -3,500 | 0.0% |
| 523-P · Dept. Physical Exams | | 9,370 | 34,700 | -25,330 | 27.0% |
| 523-Q · Health & Wellness | | 6,081 | 46,600 | -40,520 | 13.0% |
| 523-R · Fire Investigation JPA | | 6,097 | 5,980 | 117 | 102.0% One-time payment |
| 523-S · LAFCO Operating Expenses | | 10,158 | 10,500 | -342 | 96.7% One-time payment |
| 523-T · Team Building | | 0 | 14,000 | -14,000 | 0.0% |
| 523-X · Promotional Test | | 1,422 | 4,000 | -2,578 | 35.6% |
| 523-Y · CERT Contract Program | | 0 | 3,500 | -3,500 | 0.0% |
| 523-Z · Disaster Preparedness | | 0 | 10,000 | -10,000 | 0.0% |
| 523-ZA · Actuary | | 3,500 | 4,000 | -500 | 87.5% One-time payment |
| 523-ZB · Vegetation Management | | 166,890 | 668,437 | -501,547 | 25.0% |
| 523-ZC · Fire Prevention | | 584 | 24,448 | -23,864 | 2.4% |
| 523-ZF · Outside Services | | 22,053 | 112,000 | -89,947 | 19.7% |
| 523-ZG · Public Outreach | | 0 | 10,000 | -10,000 | 0.0% |
| Total 523 · SPECIALIZED SERVICES | | 278,647 | 1,513,985 | -1,235,338 | 18.4% |

Southern Marin Fire Protection District FY21 BUDGET REPORT

| | 38% | Over/(Under) | | | |
|--|-----|--------------|-----------|------------|--------------------------------|
| | | Dec 1, 2020 | Budget | Budget | |
| 524 · INSURANCE | | | | | |
| 524-A · Comprehensive Insurance | | 94,020 | 95,000 | -980 | 99.0% One-time payment |
| Total 524 · INSURANCE | | 94,020 | 95,000 | -980 | 99.0% |
| 525 · GRANT FUNDED EXPENDITURES | | | | | |
| | | 1,431 | 250,126 | -248,695 | 0.6% |
| 526 · TRAINING & CONFERENCES | | | | | |
| 526-A · Training | | 17,257 | 182,037 | -164,780 | 9.5% |
| 526-I · EMS Recertifications | | 900 | 3,750 | -2,850 | 24.0% |
| Total 526 · TRAINING & CONFERENCES | | 18,157 | 185,787 | -167,630 | 9.8% |
| 526-1 · MEMBERSHIPS & STAFF CONF. | | | | | |
| 526-1A · General | | 2,540 | 5,000 | -2,460 | 50.8% Prepaid dues FY21 |
| Total 526-1 · MEMBERSHIPS & STAFF CONF. | | 2,540 | 5,000 | -2,460 | 50.8% |
| 526-2 · MEETINGS & TRAVEL EXPENSES | | | | | |
| 526-2A · Food/Meetings | | 980 | 5,550 | -4,570 | 17.7% |
| 526-2B · Transportation/Bridge Tolls | | 240 | 3,900 | -3,660 | 6.2% |
| 526-2D · Strike Team Expenses | | 2,943 | 7,000 | -4,057 | 42.0% |
| Total 526-2 · MEETINGS & TRAVEL EXPENSE | | 4,163 | 16,450 | -12,287 | 25.3% |
| 527 · RENT | | | | | |
| | | 178,084 | 408,695 | -230,611 | 43.6% on track (paid December) |
| 583-4 · EQUIPMENT | | | | | |
| 583-4B · Non-SMEMPS EMS Equipment | | 0 | 9,000 | -9,000 | 0.0% |
| 583-4C · Knox Box Key Replacement | | 0 | 150 | -150 | 0.0% |
| 583-4D · Hydrants | | 1,461 | 33,000 | -31,539 | 4.4% |
| 583-4F · Hoses | | 3,908 | 25,500 | -21,593 | 15.3% |
| 583-4G · Gas Detectors, Sensors | | 0 | 5,000 | -5,000 | 0.0% |
| 583-4H · Radios | | 23,518 | 17,000 | 6,518 | 138.3% new rig radios (3) |
| 583-4K · Office Equipment | | 0 | 12,500 | -12,500 | 0.0% |
| 583-4R · New Workstations | | 2,917 | 25,500 | -22,583 | 11.4% |
| 583-4V · MDC iPad Program | | 0 | 17,800 | -17,800 | 0.0% |
| 583-4Z · One-Time Misc Equipment | | 32,743 | 35,000 | -2,257 | 93.6% FY21 drones |
| Total 583-4 · EQUIPMENT | | 64,547 | 180,450 | -115,903 | 35.8% |
| 583-5 · FUNDED FROM RESERVES | | | | | |
| 583-5H · Other Repairs | | 61,000 | 205,000 | -144,000 | 29.8% |
| 583-5J · New Apparatus | | 26,010 | 186,275 | -160,265 | 14.0% |
| 583-5T · Apparatus Door Replacement | | 0 | 40,000 | -40,000 | 0.0% |
| 583-5V · Station 4 Remodel | | 18,116 | 350,000 | -331,884 | 5.2% |
| 583-5W · One-Time Misc. Expenses | | 38,709 | 647,500 | -608,791 | 6.0% |
| 583-5Y · SCBA Fill Stations | | 0 | 57,000 | -57,000 | 0.0% |
| Total 583-5 · FUNDED FROM RESERVES | | 143,834 | 1,485,775 | -1,341,941 | 9.7% |

Southern Marin Fire Protection District FY21 BUDGET REPORT

| | Over/(Under) | | | |
|--------------------------------|--------------|------------|-------------|-------------|
| | Dec 1, 2020 | Budget | Budget | % of Budget |
| 38% | | | | |
| 589 - CONTINGENCY | 0 | 50,000 | -50,000 | 0.0% |
| TOTAL EXPENDITURES | 7,731,475 | 22,173,246 | -14,441,771 | 34.9% |
| NET EXCESS/(DEFICIENCY) | -6,332,479 | 691,705 | | |

**SMFD
Balance Sheet**

| | Dec 1, 2020 | Nov 12, 2020 |
|---|-------------------|-------------------|
| ASSETS | | |
| Checking/Savings | | |
| 74900 · Operating Fund - County | 706,227 | 1,065,507 |
| Capital Replacement Fund | 399,361 | 399,361 |
| Unallocated Reserves | 2,712,753 | 2,712,753 |
| 1259 · Wells Fargo | 530,295 | 441,655 |
| 11200 · Petty Cash | 44 | 70 |
| 11000 · Prevention Fees Paypal | 21,398 | 18,742 |
| Total Checking/Savings | 4,370,078 | 4,638,088 |
| Other Current Assets | | |
| 11300 · Accounts Receivable | 887,670 | 515,597 |
| 11400 · Advance Retirement Payment | 112,442 | 109,943 |
| 11600 · Loan Receiveable | -29 | 4,321 |
| 11700 · Prepaid Expenses | 39,667 | 39,667 |
| 11800 · LSW Building Deposit | 51,024 | 51,024 |
| Total Other Current Assets | 1,090,773 | 720,552 |
| Total Current Assets | 5,460,851 | 5,358,639 |
| Fixed Assets | | |
| 12000 · Equipment | 6,837,356 | 6,837,356 |
| 12100 · Accumulated Depreciation | -6,154,658 | -6,154,658 |
| 12200 · Buildings | 3,566,726 | 3,566,726 |
| 12300 · Land | 214,807 | 214,807 |
| Total Fixed Assets | 4,464,232 | 4,464,232 |
| Other Assets | | |
| 13100 · Interagency Receivable | 1,276,000 | 1,276,000 |
| 13000 · Deferred Outflows - Pension | 6,933,595 | 6,933,595 |
| 13100 · Deferred Outflows - OPEB | 58,522 | 58,522 |
| 13300 · PARS Pension Trust | 622,433 | 622,433 |
| 13400 · PARS OPEB Trust | 4,379,050 | 4,379,050 |
| Total Other Assets | 13,269,600 | 13,269,600 |
| TOTAL ASSETS | 23,194,682 | 23,092,471 |
| LIABILITIES & EQUITY | | |
| Liabilities | | |
| Current Liabilities | | |
| 20000 · Accounts Payable | 14,846 | 11,835 |
| 21000 · Use Tax Payable | 6,259 | 6,259 |
| 500 · Payroll Liabilities | -678 | -639 |
| Total Current Liabilities | 20,427 | 17,454 |
| Long Term Liabilities | | |
| 30000 · DEFERRED INFLOWS-PENSION | 803,619 | 803,619 |
| 30250 · DEFERRED INFLOWS-OPEB | 300,245 | 300,245 |
| 31000 · NET PENSION LIABILITY | 9,966,915 | 9,966,915 |
| 31200 · NET OPEB LIABILITY | 6,153,386 | 6,153,386 |
| 31300 · COMPENSATED ABSENCES | 1,070,412 | 1,070,412 |
| Total Long Term Liabilities | 18,294,577 | 18,294,577 |
| Total Liabilities | 18,315,004 | 18,312,031 |
| Equity | | |
| 32000 · AMOUNT TO BE PROVIDED - OPEB | -6,395,109 | -6,395,109 |
| 32100 · AMOUNT TO BE PROVIDED - PENSION | -3,836,939 | -3,836,939 |
| 32200 · TO BE PROVIDED - LEAVE ACCRUALS | -1,070,412 | -1,070,412 |
| 32550 · RESTRICTED PENSION TRUST | -622,433 | -622,433 |
| 32600 · FIXED ASSET FUND | 4,464,231 | 4,464,231 |
| 32700 · FUND BALANCE | 18,672,819 | 18,492,628 |
| NET REVENUE | -6,332,479 | -6,251,527 |
| Total Equity | 4,879,678 | 4,780,440 |
| TOTAL LIABILITIES & EQUITY | 23,194,682 | 23,092,471 |

Southern Marin Fire Protection District Warrant List

November 23, 2020

| Date | Num | Name | Memo | Amount |
|------------|-----------|-------------------------------------|---|----------------------------------|
| 11/23/2020 | 808905174 | FDAC EBA | Dec Dental/Vision/Life/EAP | -13,546.39 |
| 11/23/2020 | 808905175 | AEROTEK | temp services | -4,770.00 |
| 11/23/2020 | 808905176 | ACTIVE SPORTS CLUBS | oct 2020 yoga | -990.00 |
| 11/23/2020 | 808905177 | ALLIED HEATING & AC, INC. | sta 4/sta 9 furnace maint | -557.00 |
| 11/23/2020 | 808905178 | ARAMARK UNIFORM SERVICES | 939152000 station towels | -871.20 |
| 11/23/2020 | 808905179 | BAMMOTION, INC | 2 sessions/training mats (6) therapy kits (6) | -2,120.50 |
| 11/23/2020 | 808905180 | AT&T/CALNET 382 | 9391064382 | -24.01 |
| 11/23/2020 | 808905181 | AT&T/CALNET 824 | BAN 9391050824 | -419.45 |
| 11/23/2020 | 808905182 | H & M MARINE SERVICES | Liberty 250 hr service | -3,623.37 |
| 11/23/2020 | 808905183 | KIMBER MANAGEMENT, LLC | lsw maint work | -630.00 |
| 11/23/2020 | 808905184 | KUNST,SHANE | reimb: rope rescue technician | -876.00 |
| 11/23/2020 | 808905185 | KKMI | Liberty: haul wash launch | -840.40 |
| 11/23/2020 | 808905186 | MSM, INC. | janitorial supplies | -152.09 |
| 11/23/2020 | 808905187 | PRATT, TIM | reimb:advanced open water/lodging/full face mask cert | -1,024.38 |
| 11/23/2020 | 808905188 | PUBLIC SAFETY CENTER, INC. | replace satellite phones 3 vehicles | -3,128.25 |
| 11/23/2020 | 808905189 | SoIED SOLAR HOLDINGS 1, LLC | Sta 9 solar oct 2020 | -973.48 |
| 11/23/2020 | 808905190 | State Line Fire & Safety | crash recovery software (3) | -885.00 |
| 11/23/2020 | 808905191 | Marin IT | IT labor | -1,402.50 |
| 11/23/2020 | 808905192 | RML PRODUCTIONS INC. | lsw conf room projector/ installation | -4,603.66 |
| 11/23/2020 | 808905193 | TABLET COMMAND, INC. | FY21 subscription for SMFD + 11 agencies | -93,849.00 |
| 11/23/2020 | 808905194 | ifsta-Oklahoma State Universtiy | training material journal | -20.00 |
| 11/23/2020 | 808905195 | GRUPE BROS HEATING, AC & PLUMBING | Station 9 5-ton heat pumps (4) (final pmt) | -30,500.00 |
| 11/23/2020 | 808905196 | McCARTHY, LANIEA | vm flyers (130) | -262.00 |
| 11/23/2020 | 808905197 | CLEMENTS TREE SERVICE | chipping | -700.00 |
| 11/23/2020 | 808905198 | MARIN COUNTY RETIREMENT | 11/1-11/14/20 | -137,391.06 |
| 11/23/2020 | 808905199 | Vantagepoint Transfer Agents-803645 | 11/1-11/14/20 | -4,204.00 |
| 11/23/2020 | 808905200 | Nationwide Retirement Solutions | 11/1-11/14/20 | -2,388.00 |
| 11/23/2020 | 808905201 | SMFA | 11/1-11/14/20 | -886.08 |
| 11/23/2020 | 808905202 | SMPFA | 11/1-11/14/20 | -2,492.50 |
| 11/23/2020 | 808905203 | Southern Marin Fire District | Payroll funding 11/1-11/14/20 | -300,000.00 |
| | | | | <u><u>-614,130.32</u></u> |

Measure U

**Southern Marin Fire Protection District
WIRES & TRANSFERS**

| Date | Memo | From Account | To Account | Amount |
|------------------|------|--------------|------------|--------|
| Nov 13-Dec 1, 20 | | | | |

0.00

Southern Marin Fire District
PARS Trust

| Date | Pension Contributions | OPEB Contributions | Investment Earnings | Disbursed | Administrative Expenses | Balance |
|-------------------|-----------------------|--------------------|---------------------|-----------|-------------------------|---------------------|
| 6/30/2011 | | 200,000 | | | | 200,000 |
| Total FY12 | | 300,000 | 14,183 | | (5,388) | 508,795 |
| Total FY13 | | 300,000 | 47,066 | | (5,685) | 850,176.57 |
| Total FY14 | | 374,000 | 130,603 | | (6,915) | 1,347,864.76 |
| Total FY15 | | 552,000 | 37,335 | | (8,519) | 1,928,680.85 |
| Total FY16 | | 365,000 | 46,616 | | (10,727) | 2,329,569.96 |
| Total FY17 | | 375,000 | 209,322 | - | (14,718) | 2,899,174.17 |
| Total FY18 | | 355,000 | 171,859 | - | (16,663) | 3,409,370.21 |
| Total FY19 | 300,000 | 330,000 | 245,451 | - | (8,807) | 4,276,013.92 |
| Total FY20 | 300,000 | 253,894 | 194,996 | - | (23,421) | 5,001,482.90 |
| 7/31/2020 | | | 155,833.97 | | (2,340.63) | 5,154,976.24 |
| 8/31/2020 | | | 127,652.96 | | (2,471.62) | 5,280,157.58 |
| 9/30/2020 | | | (84,805.98) | | (2,558.78) | 5,192,792.82 |
| 10/31/2020 | | | (50,920.48) | | (2,554.75) | 5,139,317.59 |
| Cumulative | | 3,658,788 | 1,440,188.43 | - | (134,189.86) | 5,139,317.59 |

SOUTHERN MARIN FIRE PROTECTION DISTRICT
PARS Post-Employment Benefits Trust

Account Report for the Period
10/1/2020 to 10/31/2020

Alyssa Schiffmann
Finance Manager
Southern Marin Fire Protection District
28 Liberty Ship Way, Suite 2800
Sausalito, CA 94965

Account Summary

| Source | Balance as of 10/1/2020 | Contributions | Earnings | Expenses | Distributions | Transfers | Balance as of 10/31/2020 |
|---------------|----------------------------|---------------|---------------------|-------------------|---------------|---------------|-----------------------------|
| OPEB | \$4,546,518.77 | \$0.00 | -\$44,583.12 | \$2,236.79 | \$0.00 | \$0.00 | \$4,499,698.86 |
| PENSION | \$646,274.05 | \$0.00 | -\$6,337.36 | \$317.96 | \$0.00 | \$0.00 | \$639,618.73 |
| Totals | \$5,192,792.82 | \$0.00 | -\$50,920.48 | \$2,554.75 | \$0.00 | \$0.00 | \$5,139,317.59 |

Investment Selection

Source

| | |
|---------|---------------------|
| OPEB | Moderate Index PLUS |
| PENSION | Moderate Index PLUS |

Investment Objective

Source

| | |
|---------|---|
| OPEB | The dual goals of the Moderate Strategy are growth of principal and income. It is expected that dividend and interest income will comprise a significant portion of total return, although growth through capital appreciation is equally important. The portfolio will be allocated between equity and fixed income investments. |
| PENSION | The dual goals of the Moderate Strategy are growth of principal and income. It is expected that dividend and interest income will comprise a significant portion of total return, although growth through capital appreciation is equally important. The portfolio will be allocated between equity and fixed income investments. |

Investment Return

| Source | 1-Month | 3-Months | 1-Year | Annualized Return | | | Plan's Inception Date |
|---------|---------|----------|--------|-------------------|---------|----------|-----------------------|
| | | | | 3-Years | 5-Years | 10-Years | |
| OPEB | -0.98% | -0.16% | 5.02% | 5.47% | 6.23% | - | 6/30/2011 |
| PENSION | -0.98% | -0.16% | 5.02% | - | - | - | 3/12/2019 |

Information as provided by US Bank, Trustee for PARS; Not FDIC Insured; No Bank Guarantee; May Lose Value

Past performance does not guarantee future results. Performance returns may not reflect the deduction of applicable fees, which could reduce returns. Information is deemed reliable but may be subject to change.

Investment Return: Annualized rate of return is the return on an investment over a period other than one year multiplied or divided to give a comparable one-year return.

Account balances are inclusive of Trust Administration, Trustee and Investment Management fees

Commercial Checking Acct Public Funds

Account number: ■ November 1, 2020 - November 30, 2020 ■ Page 1 of 3



SOUTHERN MARIN FIRE PROTECTION DISTRICT
 28 LIBERTY SHIP WAY STE 2800
 SAUSALITO CA 94965-3320

Questions?

Call your Customer Service Officer or Client Services
1-800-AT WELLS (1-800-289-3557)
 5:00 AM TO 6:00 PM Pacific Time Monday - Friday

Online: wellsfargo.com

Write: Wells Fargo Bank, N.A. (182)
 PO Box 63020
 San Francisco, CA 94163

Account summary

Commercial Checking Acct Public Funds

| Account number | Beginning balance | Total credits | Total debits | Ending balance |
|--|-------------------|---------------|---------------|----------------|
| | \$502,107.83 | \$805,840.25 | -\$748,741.97 | \$559,206.11 |

Credits

Deposits

| Effective date | Posted date | Amount | Transaction detail |
|----------------|-------------|---------------------|-----------------------|
| | 11/09 | 369,101.41 | Deposit |
| | 11/23 | 307,602.60 | Deposit |
| | 11/30 | 42,886.24 | Deposit |
| | | \$719,590.25 | Total deposits |

Electronic deposits/bank credits

| Effective date | Posted date | Amount | Transaction detail |
|----------------|-------------|---------------------|---|
| | 11/24 | 58,500.00 | Asap Grant Pay 201123 112320G0000496 01\Ref*Zz*15954\SE*13*0001299\GE*1*0001299\lea*1* |
| | 11/24 | 27,500.00 | Asap Grant Pay 201123 112320G0000496 01\Ref*Zz*15954\SE*13*0001298\GE*1*0001298\lea*1* |
| | 11/24 | 250.00 | Asap Grant Pay 201123 112320G0000496 *Zz*15954\SE*13*0001300\GE*1*0001300\lea*1*000001 |
| | | \$86,250.00 | Total electronic deposits/bank credits |
| | | \$805,840.25 | Total credits |

Debits

Electronic debits/bank debits

| Effective date | Posted date | Amount | Transaction detail |
|----------------|-------------|-----------|---|
| | 11/03 | 28,870.52 | Kimber Managemen Web Pmts 110320 Nkxxv6 Alyssa Schiffmann |
| | 11/03 | 1.95 | Pw Resident Dire Web Pmts 110320 Wfxxv6 Alyssa Schiffmann |

| ACCOUNT CODE | AMOUNT |
|--------------|------------|
| 1249 | |
| | |
| | |
| | |
| APPROVED | 559,206.11 |



Electronic debits/bank debits (continued)

| Effective date | Posted date | Amount | Transaction detail |
|----------------|-------------|---------------------|--|
| | 11/03 | 38.40 | < Business to Business ACH Debit - AFLAC Insurance 103020 Knu95828590 Southern Marin Fire |
| | 11/04 | 33,754.04 | < Business to Business ACH Debit - Massmutual Reg P Rs/Rp Rtc 201103 0221120670 Southern Marin Fire PR |
| | 11/04 | 2,192.00 | < Business to Business ACH Debit - Massmutual Reg P Rs/Rp Rtc 201103 0221130085 Southern Marin Fire PR |
| | 11/06 | 904.08 | < Business to Business ACH Debit - ADP Payroll Fees ADP - Fees 201106 105Qq 0565810 Southern Marin Fire PR |
| | 11/10 | 239,506.40 | < Business to Business ACH Debit - ADP Wage Pay Wage Pay 201110 5860537413995Qq Southern Marin Fire PR |
| | 11/12 | 8.18 | Client Analysis Svc Chrg 201110 Svc Chge 1020 000004121001259 |
| | 11/12 | 289.87 | Comcast 8155300 020650818 201110 1854801 Southern *Fire |
| | 11/12 | 88,514.17 | < Business to Business ACH Debit - ADP Tax ADP Tax 201112 045Qq 111246A01 Southern Marin Fire PR |
| | 11/12 | 384.92 | < Business to Business ACH Debit - Expertpay Expertpay xxxxx1368 Southern Marin Fire PR |
| | 11/16 | 33,196.04 | < Business to Business ACH Debit - Massmutual Reg P Rs/Rp Rtc 201113 0221120670 Southern Marin Fire PR |
| | 11/16 | 2,192.00 | < Business to Business ACH Debit - Massmutual Reg P Rs/Rp Rtc 201113 0221130085 Southern Marin Fire PR |
| | 11/18 | 294.87 | Comcast 8155300 020652038 201117 5405554 Southern *Fire |
| | 11/24 | 212,561.68 | < Business to Business ACH Debit - ADP Wage Pay Wage Pay 201124 2000603756415Qq Southern Marin Fire PR |
| | 11/25 | 68,440.97 | < Business to Business ACH Debit - ADP Tax ADP Tax 201125 045Qq 112548A01 Southern Marin Fire PR |
| | 11/25 | 384.92 | < Business to Business ACH Debit - Expertpay Expertpay xxxxx1368 Southern Marin Fire PR |
| | 11/30 | 353.85 | Comcast 8155300 120321658 201128 9755773 Southern *Fire |
| | 11/30 | 294.96 | Comcast 8155300 120297650 201128 9755762 Southern *Fire |
| | 11/30 | 33,446.04 | < Business to Business ACH Debit - Massmutual Reg P Rs/Rp Rtc 201127 0221120670 Southern Marin Fire PR |
| | 11/30 | 2,192.00 | < Business to Business ACH Debit - Massmutual Reg P Rs/Rp Rtc 201127 0221130085 Southern Marin Fire PR |
| | 11/30 | 920.11 | < Business to Business ACH Debit - Wex Inc Fleet Debi 201126 9100007532658 Southern Marine Fire P |
| | | \$748,741.97 | Total electronic debits/bank debits |
| | | \$748,741.97 | Total debits |

< **Business to Business ACH:** If this is a business account, this transaction has a return time frame of one business day from post date. This time frame does not apply to consumer accounts.

Daily ledger balance summary

| Date | Balance | Date | Balance | Date | Balance |
|-------|------------|-------|------------|-------|------------|
| 10/31 | 502,107.83 | 11/06 | 436,346.84 | 11/12 | 476,744.71 |
| 11/03 | 473,196.96 | 11/09 | 805,448.25 | 11/16 | 441,356.67 |
| 11/04 | 437,250.92 | 11/10 | 565,941.85 | 11/18 | 441,061.80 |

1:37 PM

12/01/20

Southern Marin Fire Protection District
Reconciliation Detail
1259 - Wells Fargo Payroll, Period Ending 11/30/2020

| Type | Date | Num | Name | Clr | Amount |
|--|------------|----------|-------------------------|-----|--------------------|
| Beginning Balance | | | | | |
| Cleared Transactions | | | | | |
| Checks and Payments - 21 items | | | | | |
| Check | 10/29/2020 | eft | MASSMUTUAL | X | -33,754.04 |
| Check | 10/29/2020 | eft | MASSMUTUAL 401a | X | -2,192.00 |
| Check | 10/30/2020 | eft | ADP - EFT | X | -904.08 |
| Check | 10/30/2020 | eft | AFLAC | X | -38.40 |
| Check | 11/02/2020 | eft | HARRISON HOLDI... | X | -28,872.47 |
| Check | 11/12/2020 | eft | PAYROLL | X | -239,506.40 |
| Check | 11/12/2020 | eft | PAYROLL TAXES | X | -88,514.17 |
| Check | 11/12/2020 | eft | MASSMUTUAL | X | -33,196.04 |
| Check | 11/12/2020 | eft | MASSMUTUAL 401a | X | -2,192.00 |
| Check | 11/12/2020 | eft | CA State Disbursem... | X | -384.92 |
| Check | 11/12/2020 | eft | COMCAST - EFT | X | -289.87 |
| Check | 11/18/2020 | eft | COMCAST - EFT | X | -294.87 |
| Check | 11/25/2020 | eft | PAYROLL | X | -212,561.68 |
| Check | 11/25/2020 | eft | PAYROLL TAXES | X | -68,440.97 |
| Check | 11/25/2020 | eft | MASSMUTUAL | X | -33,446.04 |
| Check | 11/25/2020 | eft | MASSMUTUAL 401a | X | -2,192.00 |
| Check | 11/25/2020 | eft | CA State Disbursem... | X | -384.92 |
| Check | 11/30/2020 | eft | CHEVRON, USA IN... | X | -920.11 |
| Check | 11/30/2020 | eft | COMCAST - EFT | X | -353.85 |
| Check | 11/30/2020 | eft | COMCAST - EFT | X | -294.96 |
| Check | 11/30/2020 | | | X | -8.18 |
| Total Checks and Payments | | | | | -748,741.97 |
| Deposits and Credits - 6 items | | | | | |
| Check | 11/09/2020 | 80890... | Southern Marin Fire ... | X | 300,000.00 |
| Deposit | 11/10/2020 | | | X | 69,101.41 |
| Deposit | 11/23/2020 | | | X | 7,602.60 |
| Check | 11/23/2020 | 80890... | Southern Marin Fire ... | X | 300,000.00 |
| Payment | 11/24/2020 | | GGNRA | X | 86,250.00 |
| Deposit | 11/30/2020 | | | X | 42,886.24 |
| Total Deposits and Credits | | | | | 805,840.25 |
| Total Cleared Transactions | | | | | 57,098.28 |
| Cleared Balance | | | | | 57,098.28 |
| Register Balance as of 11/30/2020 | | | | | 57,098.28 |
| New Transactions | | | | | |
| Checks and Payments - 2 items | | | | | |
| Check | 12/01/2020 | eft | HARRISON HOLDI... | | -28,872.47 |
| Check | 12/01/2020 | eft | AFLAC | | -38.40 |
| Total Checks and Payments | | | | | -28,910.87 |
| Total New Transactions | | | | | -28,910.87 |
| Ending Balance | | | | | 28,187.41 |