



Southern Marin Fire Protection District Finance Committee Meeting Agenda

28 Liberty Ship Way Suite 2800 Sausalito, California 94965

**Wednesday, January 20, 2021
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 Finance Committee Minutes December 9, 2020.

Approve Minutes

[Finance Committee Minutes December 9 2020.pdf](#)

5. Reports and Information

5.a Finance Reports

Receive Report

[JANUARY 2021 FINANCE REPORTS.pdf](#)

6. **Action Items**

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NONE

7. **CLOSED SESSION:**

–

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

8. **Adjournment**

Posting Statement

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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, January 20, 2021

AGENDA TITLE: Finance Committee Minutes December 9, 2020.

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 December 9 2020.pdf](#)

PREPARED BY: Mariya Weinberg

REVIEWED BY: N/A

SUBMITTED BY: Christian Tubbs, Fire Chief



Southern Marin Fire Protection District

Finance Committee

Cathryn Hilliard, Chair
Thomas Perazzo,
Alternate: Peter Fleming

Wednesday, December 09, 2020–07:30 am–Headquarters

Meeting Minutes

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. *In person:* Director Perazzo.
There is a quorum.

Staff: *Via Zoom Meeting:* Finance Manager Alyssa Schiffmann. *In person:* Fire Chief Tubbs, 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 November 17, 2020 Finance Committee Minutes

Motion to approve the Minutes:

M/S: Perazzo/Hilliard

Ayes: Hilliard, Perazzo

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. We are at 35% of 38% for the year. At this time, about \$800k worth of Strike Team reimbursements is due to the District from OES. While payments are pending, our Operating Fund balance has been drained, and the District transferred \$1M into the Operating Fund from the Unallocated Reserves. These funds can, and will be moved back, when we get our Property Tax revenues, which should be in about a week.

Ms. Schiffmann and Chief Tubbs confirmed that there is an approval process for transfers, per the Funds Transfer Policy. Chief Peterson had approved the transfer. Since this was going through the County of Marin, there was a required letter, bearing Chief Peterson's and Ms. Schiffmann's signature. For other types of Transfers, Chiefs get notified to approve a transaction via the Wells Fargo Bank system, using an encrypted account. Our Funds Transfer Policy does provide for these types of short-term transfers without requiring Board approval.

President Hilliard commented that there was a loss in the OPEB trust funds, but the District got charged the same management fee, which is normal. However, the stock market has done very well, and there is an opportunity for us to gain back lost profits in this coming month. Ms. Schiffmann stated that the fund statements for the month arrive on the 15th of the following month, to answer President Hilliard's question about the effective date of the figures in the report included in today's meeting packet. The figures in the current report are for the month of October.

Ms. Schiffmann pointed out that on page 10, item 504-A, Employee Benefits, the figure shows a little high. However, the Kaiser rates went down this year, effective January 2021. So, the expenses will get on track. Ms. Schiffmann also mentioned that she makes sure that anything that looks like it's going over budget has been highlighted in red, and has a comment. For example, the costs for Dispatch (517-B) are a bit high, most likely due to the original estimate from the Sheriff's office being on the low side. The item 520-C Includes two big purchases for Station 9, a new oven and a refrigerator, which were discussed at the last Board meeting. On page 12, 521-1A, Vehicle Repair, line does not yet reflect funds received from the insurance company, approximately \$6k, for Engine 4 collision claim.

Director Perazzo informed the committee that the FASIS Board and FDAC-EBA met yesterday, and decided that they will be doing a Joint Services Agreement. The work will start on 1/1/21, and the complete merger should happen by 7/1/22. As of 7/1/2021, FASIS will be adding property and casualty lines of insurance, which should have a positive financial impact when the District renews our insurance policy, after that time frame.

President Hilliard asked about line 523-R, Fire Investigation JPA, in the Budget Report, page 13 of the packet. Chief Tubbs explained that this was for our contribution to Marin County Fire Investigation Team (MCFIT). What was in the Budget was not the final contribution amount, and so an additional payment was needed.

President Hilliard also asked about line 583-4H, Radios, in the Budget Report, page 14 of the packet. Ms. Schiffmann said that that expense included radios for rigs that had been budgeted last year, under the new apparatus line. Chief Tubbs mentioned Radios line is also affected by the issue with Battalion 2, where some not specifically authorized equipment may have been purchased.

Ms. Schiffmann informed the committee that MCERA is meeting today, and they will have some new, likely lower, discount rates. So, we should find out today what the rates will be for the upcoming year. When MCERA lowers their rate of return, the District has to cover the difference.

Ms. Schiffmann highlighted some items on the Balance Sheet. The Operating Fund is shown at approximately \$706K, but currently is at \$286K, due to the transfer mentioned in this meeting. She also mentioned that Accounts Receivable is showing the funds due from OES.

Regarding the Balance Sheet line 11400, there is one employee who has been getting advanced retirement payments due to disability, and whose retirement process has been lagging with MCERA because of COVID-19. By law, the District does have to pay the advance retirement payments. When MCERA approves the retirement and they pay the employee the back pension, the employee should be reimbursing the District for those advanced payments, as well as for health insurance for anyone other than employee.

Ms. Schiffmann reported that the Auditors have everything they need and are working on the draft Audit Report for FY19/20. Ms. Schiffmann also mentioned that Lauren Wolfe, our full-time financial assistant started last Monday.

6. ACTION ITEMS

NONE

7. CLOSED SESSION

Performance Evaluation Fire Chief GC 54957(b)

Entered Closed Session at 7:47 AM.

Out of Closed Session at 7:59 AM.

Outcome: Direction given to Staff.

8. ADJOURNMENT

Motion to Adjourn:

M/S: Perazzo/Hilliard

Ayes: Hilliard, Perazzo

Noes: None

Adjourned 7:59 AM.



STAFF REPORT

SOUTHERN MARIN FIRE PROTECTION DISTRICT

MEETING DATE: Wednesday, January 20, 2021

AGENDA TITLE: Finance Reports

LEAD DIVISION: N/A

RECOMMENDED MOTION: Receive Report

SUMMARY N/A

BACKGROUND N/A

DISCUSSION/ANALYSIS N/A

FISCAL IMPACT N/A

ATTACHMENTS

[JANUARY 2021 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 Peter Fleming, Vice President Thomas Perazzo,
Kurt Chun, Cristine DeBerry, Cathryn Hilliard,
Ashley Raveche, Stephen Willis

FINANCE STAFF REPORT

FY21 Budget Report

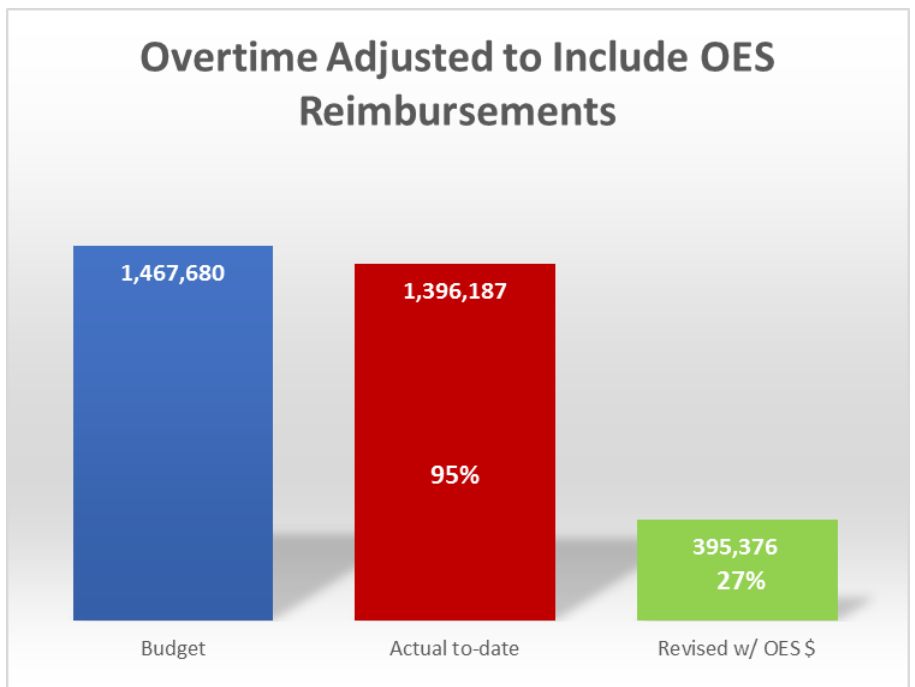
FY21 is now at the mid-point, with expenditures as of January 7, 2021 at 44.5% of 50%.

The December property tax installment (55% of the total for FY21) was received in mid-December and is in alignment with our budgeted expectations for the year.

Due to high overtime costs attributed to mutual aid overtime assignments, we made a temporary transfer of \$1 million on December 8, 2020 from the Unallocated Reserves to the Operating Fund in order to cover operating expenses until the first property tax installment was received on December 14, 2020. We transferred the \$1 million back to the unallocated reserve account on December 21, 2020. This transfer was made in accordance with the District's *Policy #1206: Fund Transfer Policy*.

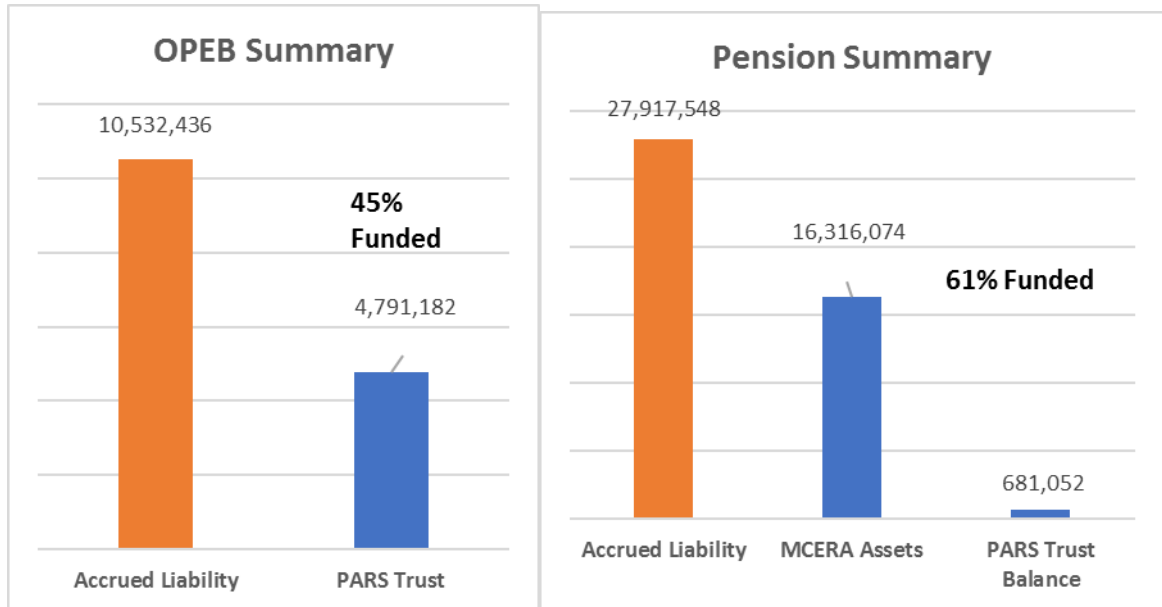
Overtime Accounting Including OES Reimbursements

To-date, the District's overtime costs *not* including out-of-county costs are on track at 27% 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 \$1M.



Other Post-Employment Benefits / Pension Rate Stabilization Program Trust

The OPEB/PRSP Trust balance as of 11/30/2020 is \$5,472,234, reflecting a net increase of \$332,916.41 in investment earnings net of fees in November. 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 at the January Board Retreat as to how to allocate the FY20 net revenues.

Respectfully,

Alyssa Schiffmann

Alyssa Schiffmann, Finance Manager
Southern Marin Fire District

Southern Marin Fire Protection District FY21 BUDGET REPORT

50%	Over/(Under)			
	Jan 7, 2021	Budget	Budget	% of Budget
REVENUE:				
PROPERTY TAX	8,067,659	14,610,000	-6,542,341	55.2%
SPECIAL ASSESSMENT TAM/ALTO	502,619	900,000	-397,381	55.8%
EMR & FIRE PROTECTION TAX	1,720,982	3,100,000	-1,379,018	55.5%
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	1,098,054	400,000	698,054	274.5%
INTERAGENCY AGREEMENTS	315,775	517,825	-202,050	61.0%
PLAN FEES	63,823	200,000	-136,177	31.9%
REIMBURSEMENTS / REFUNDS	23,519	25,000	-1,481	94.1%
WORKERS' COMP REIMBURSEMENTS	125,204	50,000	75,204	250.4%
INTEREST	37,112	50,000	-12,888	74.2%
TOTAL REVENUE	12,231,342	22,864,951	-10,633,609	53.5%
EXPENDITURES:				
SALARIES & BENEFITS				
501 - SALARIES				
501-A - Base Salaries	3,453,921	7,651,000	-4,197,079	45.1%
501-B - Sick Buy-Out	942	50,000	-49,058	1.9%
501-C - Vacation Buy-Out	12,563	10,000	2,563	125.6%
Total 501 - SALARIES	3,467,426	7,711,000	-4,243,574	45.0%
501-O - OVERTIME				
501-0A - Overtime	1,396,187	1,467,680	-71,493	95.1%
501-0B - FLSA	76,923	171,000	-94,077	45.0%
501-0C - Out of Grade	18,907	46,000	-27,093	41.1%
Total 501-O - OVERTIME	1,492,017	1,684,680	-192,663	88.6%
504 - EMPLOYEE BENEFITS				
504-A - Health Benefits	683,687	1,280,000	-596,313	53.4%
504-AA - Retiree Medical	168,644	386,000	-217,356	43.7%
504-AB - Retiree Health Savings	33,592	104,000	-70,409	32.3%
504-AAA - Retiree Medical (OPEB)	0	264,000	-264,000	0.0%
504-B - Dental	63,351	126,000	-62,649	50.3%
504-C - Vision	6,076	13,400	-7,324	45.3%
504-D - Holiday Pay	162,013	303,000	-140,987	53.5%
504-E - District Share Retirement	1,330,793	2,843,000	-1,512,207	46.8%
504-G - Educational Allowance	149,097	317,000	-167,903	47.0%

Tam Valley Fuel Break (1st of 3 years)

Strike teams
MV reimbursement for BC, Clerk

through 9/30/20

On track: rates decreased eff Jan 2021

Prepaid Jan

On track

Southern Marin Fire Protection District FY21 BUDGET REPORT

50%	Over/(Under)				
	Jan 7, 2021	Budget	Budget	% of Budget	
504-H · Clothing Allowance	20,000	20,800	-800	96.2%	One-time annual payment
504-K · Workers Compensation	378,758	757,517	-378,759	50.0%	
504-L · Def.Comp. Employer %	192,018	420,500	-228,482	45.7%	
504-N · Long Term Disability	11,446	21,218	-9,772	53.9%	Prepaid Jan
504-O · Long Term Care Insurance	23,665	51,948	-28,283	45.6%	
504-S · Longevity	5,908	17,000	-11,092	34.8%	
504-V · W/C Payroll Audit Adjustment	0	100,000	-100,000	0.0%	
504-X · Life Insurance	6,183	13,000	-6,817	47.6%	
504-Y · Payroll Taxes	68,074	137,951	-69,877	49.3%	
Total 504 · EMPLOYEE BENEFITS	3,303,306	7,176,334	-3,873,028	46.0%	
TOTAL SALARIES & BENEFITS	8,262,749	16,572,014	-8,309,265	49.9%	
OPERATING EXPENDITURES:					
511 · OFFICE EXPENSE					
511-A · General Office Supply	5,539	10,500	-4,961	52.8%	Overbudget
511-B · Copier/Printer Expenses	11,741	45,950	-34,209	25.6%	
511-C · Maps & Run Books	1,946	7,260	-5,314	26.8%	
511-D · Postage	7,013	18,700	-11,687	37.5%	
Total 511 · OFFICE EXPENSE	26,239	82,410	-56,171	31.8%	
513 · SPECIAL DEPARTMENT EXPENSE					
513-C · Public Education	0	11,500	-11,500	0.0%	
513-F · Subscriptions	103	500	-397	20.6%	
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	545	1,400	-855	38.9%	
513-P · Shift Calendars	0	275	-275	0.0%	
513-Q · Station Flags	73	1,500	-1,427	4.9%	
513-S · Hydrant Supplies	26	1,250	-1,224	2.1%	
513-T · Computer Upgrades/Programs	-25	4,000	-4,025	-0.6%	
513-U · Misc. Computer Supplies	1,487	3,000	-1,513	49.6%	
513-V · Software Subscriptions Services	117,682	132,600	-14,918	88.8%	Prepaid subscriptions
Total 513 · SPECIAL DEPARTMENT EXPENSE	122,347	163,525	-41,178	74.8%	
515 · CLOTHING & PERSONNEL SUPPLIES					
515-A · Uniforms/Boots	7,819	52,600	-44,781	14.9%	
515-B · Badges	301	3,000	-2,699	10.0%	
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	10,176	22,000	-11,825	46.3%	
515-N · Strike Team Equipment (OOC)	366	4,000	-3,634	9.2%	
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%	

Southern Marin Fire Protection District FY21 BUDGET REPORT

50%	Over/(Under)			
	Jan 7, 2021	Budget	Budget	% of Budget
515-V · USAR Equipment	0	7,000	-7,000	0.0%
Total 515 · CLOTHING & PERSONNEL SUPPL	19,736	204,600	-184,864	9.6%
517 · COMMUNICATIONS				
517-A · Telephone	15,289	28,000	-12,711	54.6% Increased sta9 elevator line rate
517-B · Dispatch including CAD Service	119,628	226,285	-106,657	52.9% Overbudget
517-D · Cell Phones	13,034	32,800	-19,766	39.7%
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	8,349	15,500	-7,151	53.9% On track
517-I · Phone Repairs/Replacement	24,819	27,200	-2,381	91.2% Satellite phones - on track
517-K · MERA-New Project Financing	5,430	5,430	0	100.0% One-time payment
517-L · MDC Connection	4,754	8,700	-3,946	54.6% Added devices not budgeted
517-M · MDC Service Contract	0	2,800	-2,800	0.0%
Total 517 · COMMUNICATIONS	276,985	449,242	-172,257	61.7%
518 · UTILITIES				
518-A · PG&E Station 4	6,647	13,000	-6,353	51.1% Overbudget
518-B · PG&E Station 9	6,614	11,000	-4,386	60.1% Receiving solar credit to offset
518-C · MMWD Station 4	1,788	4,000	-2,212	44.7%
518-D · MMWD Station 9	1,385	2,750	-1,365	50.4% Overbudget
518-E · Richardson Bay Sanitation	0	1,000	-1,000	0.0%
518-F · PG&E Station 1	2,579	7,000	-4,421	36.8%
518-G · MMWD - Station 1	1,273	2,600	-1,327	49.0%
518-H · Sanitation - Station 1	1,450	3,000	-1,550	48.3%
518-I · Sanitation & Refuse - Sta 4	0	10,500	-10,500	0.0%
518-J · PG&E LSW	17,207	34,800	-17,593	49.4%
Total 518 · UTILITIES	38,943	89,650	-50,707	43.4%
520 · BUILDING & GROUNDS MAINTENANCE				
520-B · Janitorial Supplies	9,692	25,000	-15,308	38.8%
520-C · Unscheduled Repairs & Maint.	37,898	39,000	-1,102	97.2% Sta9 oven & refridgerator
520-D · Sprinklers/Alarm System	1,220	2,800	-1,580	43.6%
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	2,011	2,300	-289	87.4% Supplies
520-L · Sign Changes	97	1,000	-903	9.7%
Total 520 · BUILDING & GROUNDS MAINTEN/	50,917	81,300	-30,383	62.6%
521 · EQUIPMENT MAINTENANCE				
521-A · Radio Repair	2,530	12,000	-9,470	21.1%
521-B · Breathing Air Systems	3,693	18,850	-15,157	19.6%
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.	8,551	21,000	-12,449	40.7%

Southern Marin Fire Protection District FY21 BUDGET REPORT

50%	Over/(Under)			
	Jan 7, 2021	Budget	Budget	% of Budget
521-I · Ladder Testing	0	3,000	-3,000	0.0%
521-J · Portable Equipment	3,422	10,000	-6,578	34.2%
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	3,679	9,600	-5,921	38.3%
521-R · Hose Maint/Nozzle & Fittings	986	3,000	-2,014	32.9%
521-W · Dive Team Maintenance	4,781	10,000	-5,219	47.8%
Total 521 · EQUIPMENT MAINTENANCE	46,536	122,450	-75,914	38.0%
521-1 · VEHICLE MAINTENANCE				
521-1A · Vehicle Repair	48,075	110,000	-61,925	43.7%
521-1B · Fuel	25,455	75,400	-49,945	33.8%
521-1C · Marine Division	11,929	26,900	-14,971	44.3%
521-1D · Fireboat Docking Fee	3,803	4,487	-684	84.8% One-time annual payment
Total 521-1 · VEHICLE MAINTENANCE	89,263	216,787	-127,524	41.2%
523 · SPECIALIZED SERVICES				
523-A · Board Per Diem	8,800	20,400	-11,600	43.1%
523-B · Payroll Processing/Bank Fees	5,476	19,000	-13,524	28.8%
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	4,692	13,000	-8,308	36.1%
523-L · Computer Consulting Services	6,100	29,000	-22,900	21.0%
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	14,488	34,700	-20,212	41.8%
523-Q · Health & Wellness	7,256	46,600	-39,345	15.6%
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	83	14,000	-13,917	0.6%
523-X · Promotional Test	1,715	4,000	-2,285	42.9%
523-Y · CERT Contract Program	280	3,500	-3,220	8.0%
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	194,100	668,437	-474,337	29.0%
523-ZC · Fire Prevention	3,121	24,448	-21,327	12.8%
523-ZF · Outside Services	30,853	112,000	-81,147	27.5%
523-ZG · Public Outreach	0	10,000	-10,000	0.0%
Total 523 · SPECIALIZED SERVICES	332,230	1,513,985	-1,181,755	21.9%

Southern Marin Fire Protection District FY21 BUDGET REPORT

50%	Over/(Under)			
	Jan 7, 2021	Budget	Budget	% of 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%
526 · TRAINING & CONFERENCES				
526-A · Training	30,177	182,037	-151,860	16.6%
526-I · EMS Recertifications	1,399	3,750	-2,351	37.3%
Total 526 · TRAINING & CONFERENCES	31,576	185,787	-154,211	17.0%
526-1 · MEMBERSHIPS & STAFF CONF.				
526-1A · General	2,979	5,000	-2,021	59.6% Prepaid dues FY21
Total 526-1 · MEMBERSHIPS & STAFF CONF.	2,979	5,000	-2,021	59.6%
526-2 · MEETINGS & TRAVEL EXPENSES				
526-2A · Food/Meetings	1,840	5,550	-3,710	33.2%
526-2B · Transportation/Bridge Tolls	360	3,900	-3,540	9.2%
526-2D · Strike Team Expenses	5,463	7,000	-1,537	78.0% pre-position expenses
Total 526-2 · MEETINGS & TRAVEL EXPENSE	7,663	16,450	-8,787	46.6%
527 · RENT	203,596	408,695	-205,099	49.8%
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	98	12,500	-12,402	0.8%
583-4R · New Workstations	2,917	25,500	-22,583	11.4%
583-4V · MDC iPad Program	4,363	17,800	-13,437	24.5%
583-4Z · One-Time Misc Equipment	32,743	35,000	-2,257	93.6% FY21 drones
Total 583-4 · EQUIPMENT	69,009	180,450	-111,441	38.2%
589 · CONTINGENCY	0	50,000	-50,000	0.0%
TOTAL OPERATING EXPENDITURES	1,412,038	3,865,331	-2,453,293	36.5%
GRANT FUNDED EXPENDITURES				
590 · GRANT PROJECTS				
590-A · Enterprise Concourse	1,431	0	1,431	100.0% due to COVID
590-B · Tam Valley Fuel Break	53	250,126	-250,074	0.0%
Total 590 · GRANT PROJECTS	1,484	250,126	-248,642	0.6%
TOTAL GRANT FUNDED EXPENDITURES	1,484	250,126	-248,642	0.6%

Southern Marin Fire Protection District FY21 BUDGET REPORT

	50%	Over/(Under)			
		Jan 7, 2021	Budget	Budget	% of Budget
CAPITAL OUTLAY					
583-5 · FUNDED FROM RESERVES					
583-5H · Other Repairs		61,000	205,000	-144,000	29.8%
583-5J · New Apparatus		26,219	186,275	-160,056	14.1%
583-5T · Apparatus Door Replacement		0	40,000	-40,000	0.0%
583-5V · Station 4 Remodel		43,232	350,000	-306,768	12.4%
583-5W · One-Time Misc. Expenses		66,814	647,500	-580,686	10.3%
583-5Y · SCBA Fill Stations		0	57,000	-57,000	0.0%
Total 583-5 · FUNDED FROM RESERVES		197,265	1,485,775	-1,288,510	13.3%
TOTAL CAPITAL OUTLAY		197,265	1,485,775	-1,288,510	13.3%
TOTAL EXPENDITURES		9,873,536	22,173,246	-12,299,710	44.5%
NET EXCESS/(DEFICIENCY)		2,357,805	691,705		

SMFD
Balance Sheet

	Jan 7, 2021	Dec 1, 2020
ASSETS		
Checking/Savings		
74900 · Operating Fund - County	9,116,491	706,227
Capital Replacement Fund	399,361	399,361
Unallocated Reserves	2,712,753	2,712,753
1259 · Wells Fargo	380,598	530,295
11200 · Petty Cash	44	44
11000 · Paypal	30,685	21,398
Total Checking/Savings	12,639,933	4,370,078
Other Current Assets		
11300 · Accounts Receivable	1,120,999	887,670
11400 · Advance Retirement Payment	119,938	112,442
11600 · Loan Receiveable	754	-29
11700 · Prepaid Expenses	39,667	39,667
11800 · LSW Building Deposit	51,024	51,024
Total Other Current Assets	1,332,381	1,090,773
Total Current Assets	13,972,314	5,460,851
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	31,706,145	23,194,682
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
20000 · Accounts Payable	16,196	14,846
21000 · Use Tax Payable	6,259	6,259
500 · Payroll Liabilities	-659	-678
Total Current Liabilities	21,797	20,427
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	18,316,374	18,315,004
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	18,492,628	18,672,819
NET REVENUE	2,357,805	-6,332,479
Total Equity	13,389,772	4,879,678
TOTAL LIABILITIES & EQUITY	31,706,145	23,194,682

Southern Marin Fire Protection District Warrant List

January 4, 2021

Date	Num	Name	Memo	Amount
Jan 4, 21				
01/04/2021	808905285	AEROTEK	temp services	-3,275.20
01/04/2021	808905286	BOAZ, TAHOE	reimb: captain's license/nav tool kit/books	-1,239.27
01/04/2021	808905287	BURTON'S FIRE APPARATUS	liberty fire pump part	-450.94
01/04/2021	808905288	BRW ARCHITECTS INC.	Sta 4 facility improvements	-11,029.00
01/04/2021	808905289	CLASON, DREW	A shift xmas dinner	-150.00
01/04/2021	808905290	ENTENMANN-ROVIN CO.	badge (1)	-131.96
01/04/2021	808905291	FORSTER & KROEGER	MU: sausalito 30 tons removed	-12,650.00
01/04/2021	808905292	GOODMAN BUILDING SUPPLY	training materials	-213.78
01/04/2021	808905293	H & M MARINE SERVICES	20 hr service	-321.99
01/04/2021	808905294	HANSON, IAN	reimb: art of felling timber	-315.00
01/04/2021	808905295	KAISER - OCC MED	nov 2020 occ med	-2,051.00
01/04/2021	808905296	CITY OF MILL VALLEY	fingerprint livescan & oct repairs/fuel	-2,487.89
01/04/2021	808905297	MARIN IT	IT labor	-990.00
01/04/2021	808905298	MYSIDEWALK	subscription for measure u committee	-9,084.00
01/04/2021	808905299	OVATION STUDIOS	annex MVFD campaign phase 2 7621967160-9; 1507412379-3; 087242565- 2; 4961811465-3	-4,812.50
01/04/2021	808905300	PG&E		-2,273.87
01/04/2021	808905301	PREFERRED ALLIANCE, INC.	non-random tests	-42.00
01/04/2021	808905302	RAMIRO, MCKENNA	rmb:mileage for examiner 1C (229)	-116.79
01/04/2021	808905303	CHUN, KURT	december board per diem	-100.00
01/04/2021	808905304	DeBERRY, CRISTINE SOTO	december board per diem	-100.00
01/04/2021	808905305	FLEMING, PETER	december board per diem	-200.00
01/04/2021	808905306	PERAZZO, THOMAS	december board per diem	-400.00
01/04/2021	808905307	HILLIARD, CATHRYN	december board per diem	-400.00
01/04/2021	808905308	WILLIS, STEPHEN	december board per diem	-200.00
01/04/2021	808905309	RAVECCE, ASHLEY	december board per diem	-100.00
01/04/2021	808905310	BCN	jan 2021	-162.00
01/04/2021	808905311	TEAMSTERS LOCAL UNION NO. 856 WASHINGTON NATIONAL	Acct: 116858 E 112020 dec blue cross	-7,509.12
01/04/2021	808905312	INSURANCE CO	Group#WG00015068	-38.76
01/04/2021	808905313	HARRISON HOLDINGS, LLC. EMERGENCY EQUIPMENT	january rent + utilities	-27,956.07
01/04/2021	808905314	MANAGEMENT, INC.	shirts/uniform oomomy	-646.11
01/04/2021	808905315	LIGHTHOUSE UNIFORM COMPANY	Falk maltese cross/shirt	-86.85
01/04/2021	808905316	US BANK	11/22/20 stmt	-18,957.17
01/04/2021	808905317	CAPF	january long-term disability	-59.00
01/04/2021	808905318	MILL VALLEY REFUSE SERVICE	sta 4 storage box service	-82.00
01/04/2021	808905319	MARIN COUNTY RETIREMENT VANTAGEPOINT TRANSFER	12/13-12/26/20	-139,716.59
01/04/2021	808905320	AGENTS-803645 NATIONWIDE RETIREMENT	12/13-12/26/20	-4,256.00
01/04/2021	808905321	SOLUTIONS	12/13-12/26/20	-2,388.00
01/04/2021	808905322	SMFA	12/13-12/26/20	-867.62
01/04/2021	808905323	SMPFA	12/13-12/26/20	-2,442.65
Jan 4, 21				-258,303.13

Southern Marin Fire Protection District Warrant List

December 21, 2020

Date	Num	Name	Memo	Amount
Dec 21, 20				
12/21/2020	808905242	APPLE INC.	ac/ipad pro	-4,566.93
12/21/2020	808905243	AEROTEK	temp services	-2,620.16
12/21/2020	808905244	ARAMARK UNIFORM SERVICES	939152000 station towels	-871.20
12/21/2020	808905245	MARIN COUNTY RETIREMENT	11/29/20-12/12/20	-137,852.91
12/21/2020	808905246	Vantagepoint Transfer Agents-803645	11/29/20-12/12/20	-4,256.00
12/21/2020	808905247	NATIONWIDE RETIREMENT SOLUTIONS	11/29/20-12/12/20	-2,388.00
12/21/2020	808905248	SMFA	11/29/20-12/12/20	-886.08
12/21/2020	808905249	SMPFA	11/29/20-12/12/20	-2,492.50
12/21/2020	808905250	Southern Marin Fire District	Payroll funding 11/29/20-12/12/20	-600,000.00
12/21/2020	808905251	ACTIVE SPORTS CLUBS	nov 2020 yoga	-990.00
12/21/2020	808905252	BUCK'S SAW SERVICE	equip maintenance	-141.72
12/21/2020	808905253	BRANDON TIRE	ENG 9 tires	-4,407.38
12/21/2020	808905254	CD & POWER	sta 4/9 annual inspection & load bank	-2,850.00
12/21/2020	808905255	DEPT OF JUSTICE	fingerprints, apps and fbi	-49.00
12/21/2020	808905256	AT&T/CALNET 382	9391064382	-23.45
12/21/2020	808905257	AT&T/CALNET 824	BAN 9391050824	-417.64
12/21/2020	808905258	MARIN COUNTY TAX COLLECTOR	fuel oct	-957.12
12/21/2020	808905259	ELFY MAINTENANCE	LSW janitorial nov	-650.00
12/21/2020	808905260	FORSTER & KROEGER	MU: sausalito PR 10 tons removed	-14,560.00
12/21/2020	808905261	KAISER PERMANENTE	jan 2021	-85,122.80
12/21/2020	808905262	McCARTHY, LANIEA	chipper flyers (130)	-262.00
12/21/2020	808905263	MITEL	dec/jan phone acct 14961	-3,741.90
12/21/2020	808905264	MARIN DIVING CENTER	scuba maint/kits	-2,126.31
12/21/2020	808905265	MCERA	nov retiree medical	-32,644.67
12/21/2020	808905266	MARIN IT	IT labor	-1,375.00
12/21/2020	808905267	PUBLIC SAFETY INNOVATION, INC.	satellite phone installation	-3,128.25
12/21/2020	808905268	PRAXAIR	cylinder rent	-34.18
12/21/2020	808905269	MORAN, THOMAS	paramedic license reimb.	-225.00
12/21/2020	808905270	STAPLES ADVANTAGE	lsw office supplies	-392.49
12/21/2020	808905271	Universal Sonar Mount	welding repair irb-1	-360.00
12/21/2020	808905272	WATERSTREET COMPANY	sta 1 maint	-75.53
12/21/2020	808905273	CSG CONSULTANTS	the north coast land holdings (seminary project)	-1,782.50
12/21/2020	808905274	WESTERN EXTRICATION SPECIALISTS, INC.	extrication tools	-1,157.90
12/21/2020	808905275	CHUN, KURT	november board per diem	-100.00
12/21/2020	808905276	FLEMING, PETER	november board per diem	-300.00
12/21/2020	808905277	HILLIARD, CATHRYN	november board per diem	-400.00
12/21/2020	808905278	WILLIS, STEPHEN	november board per diem	-200.00
12/21/2020	808905279	PERAZZO, THOMAS	november board per diem	-400.00
12/21/2020	808905280	RAVECCE, ASHLEY	november board per diem	-100.00
12/21/2020	808905281	MMWD	103953;310609;132984;162994;503408;503409	-1,744.76
12/21/2020	808905282	VERIZON WIRELESS	cell phones 10/19-11/18/20	-1,730.67
12/21/2020	808905283	FDAC EBA	Jan Dental/Vision/Life/EAP	-13,763.02
12/21/2020	808905284	EMERGENCY EQUIPMENT MANAGEMENT, IN	alterations/shirts	-89.41
Dec 21, 20				-932,236.48

Southern Marin Fire Protection District

WIRES & TRANSFERS

Date	Memo	From Account	To Account	Amount
Dec 2-Jan 7, 21				
12/08/2020	Tempoary transfer until December revenues	Unallocated Reserve Fund	8089 · Operating Fund - County	1,000,000.00
12/21/2020	Transfer back temporary transfer	8089 · Operating Fund - County	Unallocated Reserve Fund	1,000,000.00
				<u>2,000,000.00</u>

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
11/30/2020			333,987.10		(1,070.69)	5,472,234.00
Cumulative		3,658,788	1,774,175.53	-	(135,260.55)	5,472,234.00

SOUTHERN MARIN FIRE PROTECTION DISTRICT
PARS Post-Employment Benefits Trust

Account Report for the Period
11/1/2020 to 11/30/2020

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

Account Summary

Source	Balance as of 11/1/2020	Contributions	Earnings	Expenses	Distributions	Transfers	Balance as of 11/30/2020
OPEB	\$4,499,698.86	\$0.00	\$292,420.42	\$937.44	\$0.00	\$0.00	\$4,791,181.84
PENSION	\$639,618.73	\$0.00	\$41,566.68	\$133.25	\$0.00	\$0.00	\$681,052.16
Totals	\$5,139,317.59	\$0.00	\$333,987.10	\$1,070.69	\$0.00	\$0.00	\$5,472,234.00

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	6.50%	3.76%	10.30%	7.30%	7.57%	-	6/30/2011
PENSION	6.50%	3.76%	10.30%	-	-	-	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: ■ December 1, 2020 - December 31, 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
	\$559,206.11	\$651,972.53	-\$779,894.31	\$431,284.33

Credits

Deposits

Effective date	Posted date	Amount	Transaction detail
	12/08	18,385.09	Deposit
	12/21	628,988.77	Deposit
		\$647,373.86	Total deposits

Electronic deposits/bank credits

Effective date	Posted date	Amount	Transaction detail
	12/15	4,598.67	Bill.Com Receivable 016Ehtppd1Mrf82 016Ehtppd1Mrf82 Southern Marin E Bill.Com Acct #S
		\$4,598.67	Total electronic deposits/bank credits
		\$651,972.53	Total credits

Debits

Electronic debits/bank debits

Effective date	Posted date	Amount	Transaction detail
	12/02	38.40	< Business to Business ACH Debit - AFLAC Insurance 113020 Knu95226038 Southern Marin Fire
	12/07	31,329.40	Kimber Management Web Pmts 120720 2Jzsz6 Alyssa Schiffmann
	12/07	1.95	Pw Resident Dire Web Pmts 120720 Wozsz6 Alyssa Schiffmann
	12/09	360,352.62	< Business to Business ACH Debit - ADP Wage Pay Wage Pay 201209 2400836877115Qq Southern Marin Fire PR

ACCOUNT CODE	AMOUNT
1259	431,284.33
APPROVED	431,284.33



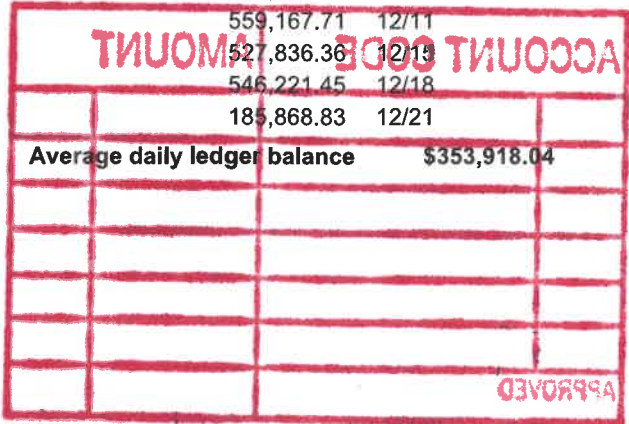
Electronic debits/bank debits (continued)

Effective date	Posted date	Amount	Transaction detail
	12/10	66,867.30	< Business to Business ACH Debit - ADP Tax ADP Tax 201210 045Qq 121050A01 Southern Marin Fire PR
	12/10	384.92	< Business to Business ACH Debit - Expertpay Expertpay xxxxx1368 Southern Marin Fire PR
	12/11	41.75	Client Analysis Svc Chrg 201210 Svc Chge 1120 000004121001259
	12/11	289.87	Comcast 8155300 020650818 201210 1466561 Southern *Fire
	12/11	34,393.25	< Business to Business ACH Debit - Massmutual Reg P Rs/Rp Rtc 201210 0221120670 Southern Marin Fire PR
	12/11	2,192.00	< Business to Business ACH Debit - Massmutual Reg P Rs/Rp Rtc 201210 0221130085 Southern Marin Fire PR
	12/11	904.08	< Business to Business ACH Debit - ADP Payroll Fees ADP - Fees 201211 105Qq 3390752 Southern Marin Fire PR
	12/18	294.87	Comcast 8155300 020652038 201217 1937175 Southern *Fire
	12/23	212,644.96	< Business to Business ACH Debit - ADP Wage Pay Wage Pay 201223 9426159865625Qq Southern Marin Fire PR
	12/24	66,062.40	< Business to Business ACH Debit - ADP Tax ADP Tax 201224 045Qq 122452A01 Southern Marin Fire PR
	12/24	384.92	< Business to Business ACH Debit - Expertpay Expertpay xxxxx1368 Southern Marin Fire PR
	12/29	443.30	Comcast 8155300 120321658 201228 6872401 Southern *Fire
	12/29	294.96	Comcast 8155300 120297650 201228 6872205 Southern *Fire
	12/29	410.37	< Business to Business ACH Debit - Wex Inc Fleet Debi 201228 9100007532658 Southern Marine Fire P
	12/30	370.99	< Business to Business ACH Debit - Pitney Purchase Direct Deb 201229 Pbpurchaspwr Martha Hagler
	12/31	2,192.00	< Business to Business ACH Debit - Massmutual Reg P Rs/Rp Rtc 201230 0221130085 Southern Marin Fire PR
		\$779,894.31	Total electronic debits/bank debits
		\$779,894.31	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
11/30	559,206.11	12/10	118,616.61	12/23	501,443.27
12/02	559,167.71	12/11	80,795.66	12/24	434,995.95
12/07	527,836.36	12/18	85,394.33	12/29	433,847.32
12/08	546,221.45	12/18	85,099.46	12/30	433,476.33
12/09	185,868.83	12/21	714,088.23	12/31	431,284.33
Average daily ledger balance		\$353,918.04			



Southern Marin Fire Protection District
Reconciliation Detail
1259 - Wells Fargo Payroll, Period Ending 12/31/2020

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						559,206.11
Cleared Transactions						
Checks and Payments - 19 items						
Check	12/01/2020	eft	HARRISON HOLDI...	X	-31,331.35	-31,331.35
Check	12/01/2020	eft	AFLAC	X	-38.40	-31,369.75
Check	12/10/2020	eft	PAYROLL	X	-360,352.62	-391,722.37
Check	12/10/2020	eft	PAYROLL TAXES	X	-66,867.30	-458,589.67
Check	12/10/2020	eft	MASSMUTUAL	X	-34,393.25	-492,982.92
Check	12/10/2020	eft	MASSMUTUAL 401A	X	-2,192.00	-495,174.92
Check	12/10/2020	eft	CA State Disbursem...	X	-384.92	-495,559.84
Check	12/11/2020	eft	ADP - EFT	X	-904.08	-496,463.92
Check	12/11/2020	eft	COMCAST - EFT	X	-289.87	-496,753.79
Check	12/18/2020	eft	COMCAST - EFT	X	-294.87	-497,048.66
Check	12/24/2020	eft	PAYROLL	X	-212,644.96	-709,693.62
Check	12/24/2020	eft	PAYROLL TAXES	X	-66,062.40	-775,756.02
Check	12/24/2020	eft	MASSMUTUAL 401A	X	-2,192.00	-777,948.02
Check	12/24/2020	eft	CA State Disbursem...	X	-384.92	-778,332.94
Check	12/26/2020	eft	COMCAST - EFT	X	-443.30	-778,776.24
Check	12/26/2020	eft	COMCAST - EFT	X	-294.96	-779,071.20
Check	12/29/2020	eft	CHEVRON, USA IN...	X	-410.37	-779,481.57
Check	12/30/2020	eft	PITNEY BOWES IN...	X	-370.99	-779,852.56
Check	12/31/2020	eft		X	-41.75	-779,894.31
Total Checks and Payments					-779,894.31	-779,894.31
Deposits and Credits - 4 items						
Deposit	12/07/2020			X	18,385.09	18,385.09
Payment	12/15/2020		SMEMPS.	X	4,598.67	22,983.76
Deposit	12/21/2020			X	28,988.77	51,972.53
Check	12/21/2020	80890...	SOUTHERN MARIN...	X	600,000.00	651,972.53
Total Deposits and Credits					651,972.53	651,972.53
Total Cleared Transactions					-127,921.78	-127,921.78
Cleared Balance					-127,921.78	431,284.33
Uncleared Transactions						
Checks and Payments - 1 item						
Check	12/24/2020	eft	MASSMUTUAL		-35,001.25	-35,001.25
Total Checks and Payments					-35,001.25	-35,001.25
Total Uncleared Transactions					-35,001.25	-35,001.25
Register Balance as of 12/31/2020					-162,923.03	396,283.08
New Transactions						
Checks and Payments - 9 items						
Check	01/01/2021	eft	AFLAC		-57.60	-57.60
Check	01/05/2021	eft	COMCAST - EFT		-415.06	-472.66
Check	01/05/2021	eft	COMCAST - EFT		-294.96	-767.62
Check	01/06/2021	eft	PITNEY BOWES IN...		-130.60	-898.22
Check	01/07/2021	eft	PAYROLL		-200,876.55	-201,774.77
Check	01/07/2021	eft	PAYROLL TAXES		-80,217.23	-281,992.00
Check	01/07/2021		MASSMUTUAL		-32,453.25	-314,445.25
Check	01/07/2021		MASSMUTUAL 401A		-2,231.00	-316,676.25
Check	01/07/2021		CA State Disbursem...		-384.92	-317,061.17
Total Checks and Payments					-317,061.17	-317,061.17
Deposits and Credits - 2 items						
Deposit	01/04/2021				274,700.85	274,700.85
Payment	01/05/2021		SMEMPS.		690.66	275,391.51
Total Deposits and Credits					275,391.51	275,391.51
Total New Transactions					-41,669.66	-41,669.66
Ending Balance					-204,592.69	354,613.42