

KENWOOD FIRE PROTECTION DISTRICT
9045 Sonoma Highway
P.O. Box 249
Kenwood, CA 95452

AGENDA

REGULAR DISTRICT BOARD OF DIRECTORS MEETING

Masks must be worn while indoors during the meeting regardless of vaccination status

Location: 9045 Sonoma Hwy. Kenwood

Agendas and Board Packets are available at our website: kenwoodfire.com

DATE: January 11, 2022 @ 4:00 pm

1. CALL TO ORDER
2. CHANGES TO THE AGENDA

ATTENDEES: Cooper, Doss, Moretti, Atkin, Uboldi and Bellach

3. MINUTES OF PREVIOUS MEETING:

ROSTER REPORT: 19 Volunteers, 4 Part Time & 5 Full-Time

4. APPROVAL OF CLAIMS:

PUBLIC APPEARANCES: An opportunity for anyone to speak to the Board on subjects not on the regular agenda. The Board will not make a decision on the subject unless it is of a routine nature.

5. ACTION ITEMS/OLD BUSINESS:

- a. Consideration of Approval of video conference option under AB 361.
- b. Selection of New Board Chair for 2022
- c. County Stabilization and Revenue Sharing Agreement

6. NON-ACTION ITEMS/CHIEF'S REPORT:

- a. Update on Benefit Assessment Figures
- b. Reserve Study Findings
- c. 2021 Incident Run Review
- d. Discussion on Ad Hoc Committees VS Standing Ad Hoc Committees

e. Water Tender 3197 update

7. GOOD OF THE ORDER:

8. ADJOURN:

**REVENUE SHARING AND BUDGET STABILIZATION AGREEMENT
BETWEEN THE KENWOOD FIRE PROTECTION DISTRICT AND
THE COUNTY OF SONOMA**

This Revenue Sharing and Budget Stabilization Agreement (“Agreement”) is entered into and effective this ____ day of _____ 202_, by and between the Kenwood Fire Protection District (“District”), a fire district organized and operated pursuant to the Fire Protection District Law of 1987, and the County of Sonoma (“County”), a political subdivision of the State of California. District and County are sometimes collectively referred to herein as the “Parties.”

RECITALS

WHEREAS, District serves an area with an estimated full-time population of 4,000 residents and over forty square miles; and

WHEREAS, District has experienced revenue shortfalls over the years that are beginning to adversely impact fire and emergency medical services delivery within its territory; and

WHEREAS, these fiscal shortfalls are primarily attributable to the inadequacy of property taxes sufficient to meet the future costs of continuing to provide fire and emergency services, which have been exacerbated by the 2017 Tubbs Fire and the 2020 Glass Fire; and

WHEREAS, County is working with District and other fire districts to resolve these fiscal issues in order to ~~facilitate the~~facilitate possible consolidation of the District into another fire district and provide for more efficient, effective, and sustainable services; and

WHEREAS, County is seeking to place a Fire Sales Tax (“the Fire Sales Tax”) on the 2022 ballot to raise revenue to improve local fire prevention and protection services; and

WHEREAS, upon passage of the Fire Sales Tax, District ~~agrees to cooperate in~~is willing to explore possible consolidation efforts with another fire district; and

WHEREAS, to facilitate ~~future possible~~ consolidation with another fire district, the County desires to provide ongoing supplemental funding to the District to ensure that the District has a sustainable source of revenue into the future; and

WHEREAS, in addition to the supplemental funding, District has requested additional stabilization funding for the purpose of bridging District’s budget gaps until revenue is received from the Measure E Parcel Tax ~~full possible consolidation with another fire district~~, and the County Board of Supervisors (“Board”) desires to provide the one time stabilization funds to District to allow District to balance its budget without relying upon its fund balance to supplement revenue shortfalls; and

WHEREAS, over the past five years, Sonoma County has been ravaged by an unprecedented series of destructive wildfires which burned more than 277,000 acres of land and destroyed more than 8,250 structures; and

WHEREAS, these catastrophic wildfires have strained the resources of all fire districts and emergency responders throughout Sonoma County and have highlighted the need for consolidation of many of the smaller districts to more effectively and efficiently provide sustainable fire protection services countywide; and

WHEREAS, climate change and a prolonged drought are only expected to exacerbate the wildfires in Sonoma County; and

WHEREAS, District's resources are further impacted by the disproportionate demand that tourists place on its fire and emergency medical services; and

WHEREAS, the Board finds that it is in the best interests of the residents of Sonoma County to shore up District's finances until District can formally-possibly be consolidated with another fire district; and

WHEREAS, the Board expressly finds that providing ongoing supplemental funding to District is a public purpose and in the public interest within the meaning of California Constitution article XVI, section 6; and

NOW, THEREFORE, the parties hereto agree as follows:

AGREEMENT

1. Effect of Recitals. The foregoing Recitals are incorporated into and are a part of this Agreement.

2. Definitions. For purposes of this Agreement, except as otherwise provided or unless the context otherwise requires:

(a) "Reorganization" means the dissolution of the Kenwood Fire Protection District and consolidation of the territory in the dissolved District into another fire district.

(b) "Effective Date" means the date set forth in the preamble above.

3. Purpose. The purpose of this Agreement is to provide annual funding, consisting of a one-time stabilization payment beginning in for Fiscal Year (FY) 2021-22, to help bridge District's ongoing budget gap, while also providing ongoing supplemental funding for fire services within District territory.

4. Annual Revenue Sharing Payment.

(a) The County agrees to make an annual payment to District as supplemental funding in an amount equal to \$180,000, as adjusted annually, which payment shall continue in perpetuity subject to the provisions of this Agreement. The Parties acknowledge and agree that the Revenue Sharing Payment is voluntarily made by the County. This initial dollar figure is a baseline amount, that shall be annually adjusted based on the percentage change in the annual San Francisco Bay Area Consumer Price Index ("CPI") issued in January of each year, over the prior year. Notwithstanding the foregoing, the Parties acknowledge and agree that in the event District

~~chooses to consolidate with a non-adjacent fire district, the ongoing supplemental funding provided by the County is contingent upon County consenting to the fire district that District is consolidating with.~~

(b) County will issue the initial Revenue Sharing Payment, prorated for the period from the Effective Date until the last day of the then-current fiscal year, to District within sixty (60) days of the Effective Date. Thereafter, for the Revenue Sharing Payment, District will invoice the County, subject to the annual adjustment, not sooner than September 15th of each year for the Revenue Sharing Payment. The County shall distribute the Revenue Sharing Payment to District not later than October 31 of each fiscal year. If the Revenue Sharing Payment is sent by the County after November 30 of any year, the payment is subject to a late fee of 5% the invoiced amount.

(c) Notwithstanding the foregoing, in any year in which the County's secured property tax revenues decrease from the prior year's totals, the Parties agree that no increase in CPI shall be made to the Revenue Sharing Payment for that year, regardless of any percentage increase in the CPI over the prior year. However, any suspension of the CPI based on this subparagraph shall have no effect on the cumulative new baseline amount of the annual Revenue Sharing Payment as set forth in section (a) above. In the event there is a State or Federal economic stimulus or bailout type funding package that is directed towards the cause of the County's reduction in secured property tax revenues, then the Parties agree to meet to discuss whether such funds can be used to backfill the missed CPI increases and if so, the Parties shall use their best efforts to negotiate the amount of any backfill. In the event the County's secured property tax revenues decrease from the prior year's totals lasts for more than two consecutive years, the parties agree to renegotiate the CPI terms for the affected period in good faith. Exhibit A attached hereto provides an illustrative example of how the parties intend this provision to be applied.

(d) [INTENTIONALLY OMITTED]

(e) [INTENTIONALLY OMITTED]

(f) The Parties acknowledge and agree that this Revenue Sharing Agreement is the only supplemental funding to be provided by the County for the potential Reorganization with another fire district, and no further supplemental funding will be provided to District under any circumstances. The Parties further acknowledge and agree that in the event supplemental funding is needed in the future to support Reorganization, District would seek additional revenue via a future tax measure or other revenue raising mechanism.

5. Annual Stabilization Payment.

a. a. County shall provide ~~an one annual~~ stabilization payment to District of ~~up to~~ \$120,000 ~~annually, beginning infor~~ FY 2021/22, ~~and for up to a maximum period of ten (10) years~~ ("Stabilization Payment"). The Parties acknowledge and agree that the Stabilization Payment is intended solely to plug revenue shortfalls to ensure that during the period ~~until so~~ District ~~begins to receive revenue from the Measure E parcel tax that passed in November, 2021, can complete pursue the Reorganization with another fire district,~~ District can balance its budget without dipping into fund balances. ~~County's obligation to make the Stabilization Payment shall be contingent upon District completing an annual audit as described in Section 7 of this Agreement.~~

b. County shall make the Stabilization Payment ~~in two installments annually. For FY 2021/22, County shall issue the first installment~~ within sixty (60) days of the execution of this Agreement. ~~County shall issue the second installment as necessary for FY 2021/22 no later than June 30, 2022~~ to ensure the District maintains a balanced budget without use of fund balances. ~~County shall issue the first installment for FY 2022/23, and each Fiscal Year thereafter, if necessary, within ten (10) business days after District adopts its budget for that Fiscal Year. County shall issue the second installment for FY 2022/23, and each Fiscal Year thereafter, if necessary, not later than June 30 of each Fiscal Year.~~

~~e. District shall provide certified copies to the County of its adopted FY 2021/22, and every budget for each Fiscal year thereafter, if necessary, within ten (10) days of District's Board of Trustees respective adoption of said budgets.~~

~~d. The Parties acknowledge and agree that District has placed a special tax, known as Measure E, on the November 2021 ballot, which will raise approximately \$300,000 of additional revenue annually to District if passed. Notwithstanding any provision in this Agreement to the contrary, the Parties acknowledge and agree that if Measure E passes, the Stabilization Payment as set forth in Section 5 shall terminate at the end of FY 2021/22.~~

6. Use of Stabilization Payment. The Parties each acknowledge and agree that District shall use the Stabilization Payments made pursuant to Section 5 only to plug revenue shortfalls. The Stabilization Payments shall not be used for extraordinary expenses, capital improvements, or new equipment acquisitions without the prior written consent of County.

7. Accounting and Annual Audit. The designated representatives of County and District shall have the right to audit any records and supporting documentation pertaining to the performance of this Agreement. County and District shall maintain such records for a minimum of four (4) years from the Effective Date and to allow access to such records during normal business hours.

~~a. Annual Audit. County's continuing obligation to make the Stabilization Payments described in Section 5 shall be contingent upon District completing an annual audit of its budget to true up actual revenues and expenses. District shall complete said audit within 90 days of the close of the applicable fiscal year. If the audit demonstrates that District's revenues exceed projected revenues for a given fiscal year, the excess revenues shall be used to either: (i) reduce County's Stabilization Payments for the subsequent fiscal year, or (ii) reimburse County for the Stabilization Payments made during the fiscal year that is the subject of the audit not later than 30 days after District's Board of Trustees approves the audit.~~

~~b.a. Survival.~~ The accounting and audit provisions set forth in this Section 7 shall survive both the termination of this Agreement and the completion of the Reorganization.

8. Termination.

a. Revenue Sharing Payment. The Parties acknowledge and agree that the Annual Revenue Sharing Payment shall be made into perpetuity. Notwithstanding the foregoing, the Parties acknowledge and agree that if District is consolidated with another fire district, the County and that consolidating fire district may enter into a new Revenue Sharing Agreement and this Agreement shall be void and have no further effect.

b. Stabilization Payment. ~~This Agreement and~~ The Parties acknowledge and agree that the one Stabilization Payment will be made within 60 days of the execution of this agreement, and no further stabilization payments will be made. ~~The County's obligation to make the Stabilization Payments shall terminate immediately upon the first of the following events to occur: the passage of the Fire Sales Tax, or the completion of the final Reorganization, or at the end of FY 2031-32. Notwithstanding the foregoing, the Parties also acknowledge and agree that if Measure E passes, the Stabilization Payment will terminate at the end of FY 2021-22. The Parties further acknowledge and agree that in the event the Stabilization Payment is terminated, any unused portion of the annual Stabilization Payments contemplated by Section 5 shall revert to County and may be reprogrammed for any valid municipal purpose~~

c. Termination Due to Invalidity. Should any material portion of this Agreement be declared invalid or inoperative by a court of competent jurisdiction, the remainder of the Agreement shall remain in full force and effect, unless enforcement of this Agreement, as so invalidated, would be unreasonable or inequitable under all the circumstances or would frustrate the purposes of this Agreement and/or the rights and obligations of the Parties hereto.

d. Termination Due to Change in Law. Should substantial changes occur in the statutory scheme or successor statutory schemes (whether by legislative or judicial action) governing this Agreement, which negate or frustrate the fundamental tenets of this Agreement, the Parties may discuss a termination or amendment of this Agreement.

~~d.e. Termination of Enhanced Services Payment. [INTENTIONALLY OMITTED].~~

9. Remedies for Breach of Agreement. The Parties may exercise any remedy available to them at law or in equity for a material breach by the other party, including specific performance, injunctive relief, and writ of mandate.

10. Modification/Amendment. This Agreement may be modified or amended only by a writing duly authorized and executed by the parties to this Agreement.

11. Enforcement. District and County each acknowledge that this Agreement cannot bind or limit themselves or each other or their future governing bodies in the exercise of their discretionary legislative power except as the Agreement provides. However, each binds itself that it will insofar as is legally possible, fully carry out the intent and purposes hereof, if necessary, by administrative and ministerial action independent of that legislative power and that this Agreement may be enforced by injunction or mandate or other writ to the full extent allowed by law.

12. Integration. With respect to the subject matter hereof, this Agreement is intended to be an integrated agreement and supersedes any and all previous negotiations, proposals, commitments, writings and understandings of any nature whatsoever between District and County as to the subject matter of this Agreement.

13. Notice. All notices, requests, determinations or other correspondence required or allowed by law or this Agreement to be provided by the parties shall be in writing and shall be deemed given and received when delivered to the recipient by first-class mail (or an equal or better form of delivery including electronic mail) at the following addresses:

DISTRICT:

Kenwood Fire Protection District
9045 Sonoma Hwy,
Kenwood, CA 95452

COUNTY:

County of Sonoma

Attn: County Administrator's Office 575 Administration Drive, Suite 104A
Santa Rosa, Ca 95403

By giving notice, either party may change its address for these purposes.

14. Third Parties. This Agreement shall not be construed as or deemed an agreement for the benefit of any third party or parties. No other person shall have any right of action based upon any provision of this Agreement.

15. Successors. This Agreement shall be binding upon, and inures to the benefit of, the Parties and their respective successors and assigns.

16. Attorney's Fees and Costs. In any action to enforce the provisions of this Agreement or for breach of the Agreement, the prevailing party shall recover from the other party, in addition to any damages, injunctive or other relief, all costs reasonably incurred at, before and after trial or on appeal, including without limitation attorneys' and witness (expert and otherwise) fees, deposition costs, copying charges and other expenses.

17. Approval. The Parties represent that this Agreement was approved by their respective governing boards at a properly noticed meeting.

18. Choice of Law and Venue. This Agreement shall be governed by the laws of the State of California. Venue for actions and proceedings between the parties related to this Agreement shall be in the Northern District of California for any federal action and, unless otherwise agreed by the parties, in Sonoma County Superior Court for state actions.

19. Agreement Mutually Drafted. Each party has participated jointly in the drafting of this Agreement, which each party acknowledges is the result of negotiations between the parties, and the language used in this Agreement shall be deemed to be the language chosen by the parties to express their mutual intent. If an ambiguity or question of intent or interpretation arises, then this Agreement will accordingly be construed as drafted jointly by the parties, and no presumption or burden of proof will arise favoring or disfavoring any party to this Agreement by virtue of the authorship of any of the provisions of this Agreement. The captions, headings and table of contents contained in this Agreement are for reference purposes only and shall not affect in any way the meaning or interpretation of this Agreement.

20. Joint Defense. In the event of a third party challenge of any type to this Agreement, the parties agree to jointly defend the validity and implementation of the Agreement.

IN WITNESS WHEREOF, the parties have entered into this Agreement in Sonoma County, California.

KENWOOD FIRE PROTECTION DISTRICT:

_____ Date: _____
President, Board of Directors

COUNTY OF SONOMA:

_____ Date _____
Chair, Board of Supervisors

ATTEST:

Clerk of the Board of Supervisors Date

APPROVED AS TO FORM:

APPROVED AS TO FORM:

_____ Date _____
General Counsel For District

_____ Date _____
Deputy County Counsel for County

EXHIBIT A
CPI ADJUSTMENT EXAMPLE

Year	Property Tax Change	CPI Change %	Agreement Adjustment %*
Year 2	Positive	3.0%	3.0%
Year 3	Positive	2.0%	2.0%
Year 4	Positive	3.0%	3.0%
Year 5	Positive	3.0%	3.0%
Year 6	Negative	1.0%	0.0%
Year 7**	Positive	2.0%	2.0%
Year 8	Positive	3.0%	3.0%
Year 9	Positive	3.0%	3.0%
Year 10	Positive	3.0%	3.0%
Year 11	Positive	3.0%	3.0%
Year 12	Negative	2.0%	0.0%
Year 13	Negative	3.0%	0.0%
Year 14**	Positive	2.0%	2.0%
Year 15	Positive	3.0%	3.0%
Year 16	Positive	2.0%	2.0%
Year 17	Positive	3.0%	3.0%
Year 18	Positive	3.0%	3.0%
Year 19	Positive	2.0%	2.0%

Year	Payment Due
Year 1	\$ 3,000,000
Year 2	\$ 3,090,000
Year 3	\$ 3,182,700
Year 4	\$ 3,278,181
Year 5	\$ 3,376,526
Year 6	\$ 3,376,526
Year 7**	\$ 3,444,057
Year 8	\$ 3,547,379
Year 9	\$ 3,653,800
Year 10	\$ 3,763,414
Year 11	\$ 3,876,316
Year 12	\$ 3,876,316
Year 13	\$ 3,876,316
Year 14**	\$ 3,953,843
Year 15	\$ 4,072,458
Year 16	\$ 4,153,907
Year 17	\$ 4,278,524
Year 18	\$ 4,406,880
Year 19	\$ 4,495,018
Year 20	\$ 4,629,868

* [CPI is calculated pursuant to Section 5c, reflecting no CPI increase due to the decrease in County secured property tax revenues from the prior year's totals.](#)

** [Payment is calculated on the change based on the previous 12 months, which in these examples is 2% following a negative revenue period.](#)

**REVENUE SHARING ~~AND BUDGET STABILIZATION~~ AGREEMENT
BETWEEN THE KENWOOD FIRE PROTECTION DISTRICT AND
THE COUNTY OF SONOMA**

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RECITALS

WHEREAS, District serves an area with an estimated full-time population of 4,000 residents and over forty square miles; and

WHEREAS, District has experienced revenue shortfalls over the years that are beginning to adversely impact fire and emergency medical services delivery within its territory; and

WHEREAS, these fiscal shortfalls are primarily attributable to the inadequacy of property taxes sufficient to meet the future costs of continuing to provide fire and emergency services, which have been exacerbated by the 2017 Tubbs and Nuns Fires, and the 2020 Glass Fire; and

WHEREAS, County is working with District and other fire districts to resolve these fiscal issues in order to ~~facilitate the~~ facilitate possible consolidation of the District into another fire district and provide for more efficient, effective, and sustainable services; and

WHEREAS, County is seeking to place a Fire Sales Tax (“the Fire Sales Tax”) on the 2022 ballot to raise revenue to improve local fire prevention and protection services; and

WHEREAS, upon passage of the Fire Sales Tax, District ~~agrees to cooperate in~~ is willing to explore possible consolidation efforts with another fire district; and

WHEREAS, to facilitate ~~future possible~~ consolidation with another fire district, the County desires to provide ongoing supplemental funding to the District to ensure that the District has a sustainable source of revenue into the future; and

WHEREAS, ~~in addition to the supplemental funding~~, District has requested ongoing supplemental ~~additional stabilization~~ funding for the purpose of bridging District’s budget gaps until full possible consolidation with another fire district, and the County Board of Supervisors (“Board”) desires to provide ~~such the stabilization~~ supplemental funds to District to allow District to balance its budget without relying upon its fund balance to supplement revenue shortfalls; and

WHEREAS, over the past five years, Sonoma County has been ravaged by an unprecedented series of destructive wildfires which burned more than 277,000 acres of land and

destroyed more than 8,250 structures; and

WHEREAS, these catastrophic wildfires have strained the resources of all fire districts and emergency responders throughout Sonoma County and have highlighted the need for consolidation of many of the smaller districts to more effectively and efficiently provide sustainable fire protection services countywide; and

WHEREAS, climate change and a prolonged drought are only expected to exacerbate the wildfires in Sonoma County; and

WHEREAS, District's resources are further impacted by the disproportionate demand that tourists place on its fire and emergency medical services; and

WHEREAS, the Board finds that it is in the best interests of the residents of Sonoma County to shore up District's finances until District can formally possibly be consolidated with another fire district; and

WHEREAS, the Board expressly finds that providing ongoing supplemental funding to District is a public purpose and in the public interest within the meaning of California Constitution article XVI, section 6; and

NOW, THEREFORE, the parties hereto agree as follows:

AGREEMENT

1. Effect of Recitals. The foregoing Recitals are incorporated into and are a part of this Agreement.

2. Definitions. For purposes of this Agreement, except as otherwise provided or unless the context otherwise requires:

(a) "Reorganization" means the dissolution of the Kenwood Fire Protection District and consolidation of the territory in the dissolved District into another fire district.

(b) "Effective Date" means the date set forth in the preamble above.

3. Purpose. The purpose of this Agreement is to provide annual funding, beginning in Fiscal Year (FY) 2021-22, to help bridge District's ongoing budget gap, while also providing ongoing supplemental funding for fire services within District territory.

4. Annual Revenue Sharing Payment.

(a) The County agrees to make an annual payment to District as supplemental funding in an amount equal to ~~\$300~~¹⁸⁰,000, as adjusted annually, which payment shall continue in ~~perpetuity~~ subject to the termination provisions in section 6(a) of this Agreement. The Parties acknowledge and agree that the Revenue Sharing Payment is voluntarily made by the County. This initial dollar figure is a baseline amount, that shall be annually adjusted based on the percentage change in the annual Bay Area Consumer Price Index ("CPI") issued in January of

each year, over the prior year. ~~Notwithstanding the foregoing, the Parties acknowledge and agree that in the event District chooses to consolidate with a non-adjacent fire district, the ongoing supplemental funding provided by the County is contingent upon County consenting to the fire district that District is consolidating with.~~

(b) County will issue the initial Revenue Sharing Payment, prorated for the period from the Effective Date until the last day of the then-current fiscal year, to District within sixty (60) days of the Effective Date. Thereafter, for the Revenue Sharing Payment, District will invoice the County, subject to the annual adjustment, not sooner than September 15th of each year for the Revenue Sharing Payment. The County shall distribute the Revenue Sharing Payment to District not later than October 31 of each fiscal year.

(c) Notwithstanding the foregoing, in any year in which the County's secured property tax revenues decrease from the prior year's totals, the Parties agree that no increase in CPI shall be made to the Revenue Sharing Payment for that year, regardless of any percentage increase in the CPI over the prior year. However, any suspension of the CPI based on this subparagraph shall have no effect on the cumulative new baseline amount of the annual Revenue Sharing Payment as set forth in section (a) above. In the event there is a State or Federal economic stimulus or bailout type funding package that is directed towards the cause of the County's reduction in secured property tax revenues, then the Parties agree to meet to discuss whether such funds can be used to backfill the missed CPI increases and if so, the Parties shall use their best efforts to negotiate the amount of any backfill. In the event the County's secured property tax revenues decrease from the prior year's totals lasts for more than two consecutive years, the parties agree to renegotiate the CPI terms for the affected period in good faith. Exhibit A attached hereto provides an illustrative example of how the parties intend this provision to be applied.

(d) [INTENTIONALLY OMITTED]

(e) [INTENTIONALLY OMITTED]

~~(f) The Parties acknowledge and agree that this Revenue Sharing Agreement is the only supplemental funding to be provided by the County for the potential Reorganization with another fire district, and no further supplemental funding will be provided to District under any circumstances. The Parties further acknowledge and agree that in the event supplemental funding is needed in the future to support Reorganization, District would seek additional revenue via a future tax measure or other revenue raising mechanism.~~

~~5. Annual Stabilization Payment.~~

~~a. County shall provide an annual stabilization payment to District of up to \$120,000 annually, beginning in FY 2021/22, and for up to a maximum period of ten (10) years ("Stabilization Payment"). The Parties acknowledge and agree that the Stabilization Payment is intended solely to plug revenue shortfalls to ensure that during the period until District can complete the Reorganization with another fire district, District can balance its budget without dipping into fund balances. County's obligation to make the Stabilization Payment shall be contingent upon District completing an annual audit as described in Section 7 of this Agreement.~~

~~b. County shall make the Stabilization Payment in two installments annually. For FY 2021/22, County shall issue the first installment within sixty (60) days of the execution of this Agreement. County shall issue the second installment as necessary for FY~~

~~2021/22 no later than June 30, 2022 to ensure the District maintains a balanced budget without use of fund balances. County shall issue the first installment for FY 2022/23, and each Fiscal Year thereafter, if necessary, within ten (10) business days after District adopts its budget for that Fiscal Year. County shall issue the second installment for FY 2022/23, and each Fiscal Year thereafter, if necessary, not later than June 30 of each Fiscal Year.~~

~~e. District shall provide certified copies to the County of its adopted FY 2021/22, and every budget for each Fiscal year thereafter, if necessary, within ten (10) days of District's Board of Trustees respective adoption of said budgets.~~

~~d. The Parties acknowledge and agree that District has placed a special tax, known as Measure E, on the November 2021 ballot, which will raise approximately \$300,000 of additional revenue annually to District if passed. Notwithstanding any provision in this Agreement to the contrary, the Parties acknowledge and agree that if Measure E passes, the Stabilization Payment as set forth in Section 5 shall terminate at the end of FY 2021/22.~~

~~6. Use of Stabilization Payment. The Parties each acknowledge and agree that District shall use the Stabilization Payments made pursuant to Section 5 only to plug revenue shortfalls. The Stabilization Payments shall not be used for extraordinary expenses, capital improvements, or new equipment acquisitions without the prior written consent of County.~~

7.5. Accounting and Annual Audit. The designated representatives of County and District shall have the right to audit any records and supporting documentation pertaining to the performance of this Agreement. County and District shall maintain such records for a minimum of four (4) years from the Effective Date and to allow access to such records during normal business hours.

a. Annual Audit. County's continuing obligation to make the Stabilization Payments described in Section 5 shall be contingent upon District completing an annual audit of its budget to true up actual revenues and expenses. District shall complete said audit within 90 days of the close of the applicable fiscal year. If the audit demonstrates that District's revenues exceed projected revenues for a given fiscal year, the excess revenues shall be used to either: (i) reduce County's Stabilization Payments for the subsequent fiscal year, or (ii) reimburse County for the Stabilization Payments made during the fiscal year that is the subject of the audit not later than 30 days after District's Board of Trustees approves the audit.

b. Survival. The accounting and audit provisions set forth in this Section 7 shall survive both the termination of this Agreement and the completion of the Reorganization.

8.6. Termination.

a. Revenue Sharing Payment. ~~The County's obligation to make the Revenue Sharing Payments shall terminate immediately upon the first of the following events to occur: the passage of a County-wide Fire Sales Tax; the completion of a Reorganization, or at the end of FY 2031-32. The Parties acknowledge and agree that the Annual Revenue Sharing Payment shall be made into perpetuity.~~ Notwithstanding the foregoing, the Parties acknowledge and agree that if District is consolidated with another fire district, the County and that consolidating fire district may enter into a new Revenue Sharing Agreement and this Agreement shall be void and have no further effect.

~~b. Stabilization Payment. This Agreement and County's obligation to make the Stabilization Payments shall terminate immediately upon the first of the following events to occur: the passage of the Fire Sales Tax, or the completion of the final Reorganization, or at the end of FY 2031-32. Notwithstanding the foregoing, the Parties also acknowledge and agree that if Measure E passes, the Stabilization Payment will terminate at the end of FY 2021-22. The Parties further acknowledge and agree that in the event the Stabilization Payment is terminated, any unused portion of the annual Stabilization Payments contemplated by Section 5 shall revert to County and may be reprogrammed for any valid municipal purpose~~

~~e.b. Termination Due to Invalidity. Should any material portion of this Agreement be declared invalid or inoperative by a court of competent jurisdiction, the remainder of the Agreement shall remain in full force and effect, unless enforcement of this Agreement, as so invalidated, would be unreasonable or inequitable under all the circumstances or would frustrate the purposes of this Agreement and/or the rights and obligations of the Parties hereto.~~

~~c. Termination Due to Change in Law. Should substantial changes occur in the statutory scheme or successor statutory schemes (whether by legislative or judicial action) governing this Agreement, which negate or frustrate the fundamental tenets of this Agreement, the Parties may discuss a termination or amendment of this Agreement.~~

~~d. Termination of Enhanced Services Payment. [INTENTIONALLY OMITTED].~~

~~9.7. Remedies for Breach of Agreement. The Parties may exercise any remedy available to them at law or in equity for a material breach by the other party, including specific performance, injunctive relief, and writ of mandate.~~

~~10.8. Modification/Amendment. This Agreement may be modified or amended only by a writing duly authorized and executed by the parties to this Agreement.~~

~~11.9. Enforcement. District and County each acknowledge that this Agreement cannot bind or limit themselves or each other or their future governing bodies in the exercise of their discretionary legislative power except as the Agreement provides. However, each binds itself that it will insofar as is legally possible, fully carry out the intent and purposes hereof, if necessary, by administrative and ministerial action independent of that legislative power and that this Agreement may be enforced by injunction or mandate or other writ to the full extent allowed by law.~~

~~12.10. Integration. With respect to the subject matter hereof, this Agreement is intended to be an integrated agreement and supersedes any and all previous negotiations, proposals, commitments, writings and understandings of any nature whatsoever between District and County as to the subject matter of this Agreement.~~

~~13.11. Notice. All notices, requests, determinations or other correspondence required or allowed by law or this Agreement to be provided by the parties shall be in writing and shall be deemed given and received when delivered to the recipient by first-class mail (or an equal or better form of delivery including electronic mail) at the following addresses:~~

DISTRICT:
Kenwood Fire Protection District
9045 Sonoma Hwy,

Kenwood, CA 95452

COUNTY:

County of Sonoma

Attn: County Administrator's Office 575 Administration Drive, Suite 104A

Santa Rosa, Ca 95403

By giving notice, either party may change its address for these purposes.

~~14.12.~~ Third Parties. This Agreement shall not be construed as or deemed an agreement for the benefit of any third party or parties. No other person shall have any right of action based upon any provision of this Agreement.

~~15.13.~~ Successors. This Agreement shall be binding upon, and inures to the benefit of, the Parties and their respective successors and assigns.

~~16.14.~~ Attorney's Fees and Costs. In any action to enforce the provisions of this Agreement or for breach of the Agreement, the prevailing party shall recover from the other party, in addition to any damages, injunctive or other relief, all costs reasonably incurred at, before and after trial or on appeal, including without limitation attorneys' and witness (expert and otherwise) fees, deposition costs, copying charges and other expenses.

~~17.15.~~ Approval. The Parties represent that this Agreement was approved by their respective governing boards at a properly noticed meeting.

~~18.16.~~ Choice of Law and Venue. This Agreement shall be governed by the laws of the State of California. Venue for actions and proceedings between the parties related to this Agreement shall be in the Northern District of California for any federal action and, unless otherwise agreed by the parties, in Sonoma County Superior Court for state actions.

~~19.17.~~ Agreement Mutually Drafted. Each party has participated jointly in the drafting of this Agreement, which each party acknowledges is the result of negotiations between the parties, and the language used in this Agreement shall be deemed to be the language chosen by the parties to express their mutual intent. If an ambiguity or question of intent or interpretation arises, then this Agreement will accordingly be construed as drafted jointly by the parties, and no presumption or burden of proof will arise favoring or disfavoring any party to this Agreement by virtue of the authorship of any of the provisions of this Agreement. The captions, headings and table of contents contained in this Agreement are for reference purposes only and shall not affect in any way the meaning or interpretation of this Agreement.

~~20.18.~~ Joint Defense. In the event of a third party challenge of any type to this Agreement, the parties agree to jointly defend the validity and implementation of the Agreement.

IN WITNESS WHEREOF, the parties have entered into this Agreement in Sonoma County, California.

KENWOOD FIRE PROTECTION DISTRICT:

_____ Date: _____
President, Board of Directors

COUNTY OF SONOMA:

_____ Date _____
Chair, Board of Supervisors

ATTEST:

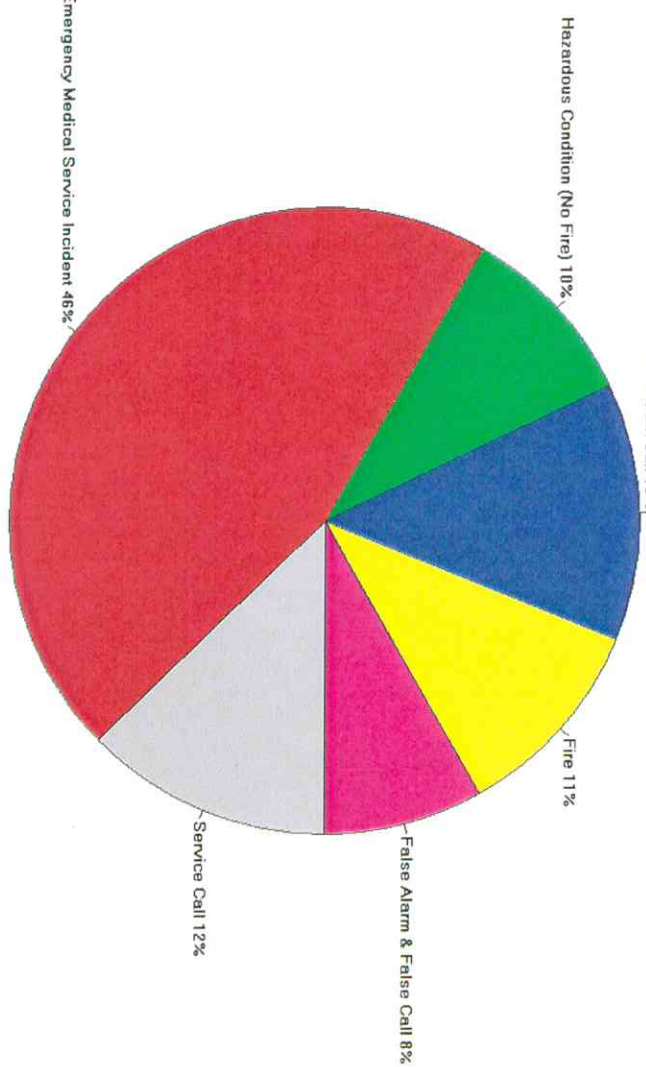
Clerk of the Board of Supervisors Date

APPROVED AS TO FORM:

APPROVED AS TO FORM:

_____ Date _____
General Counsel For District Deputy County Counsel for County Date

Incident Type Summary
Alarm Date Between (01/01/2021) And (12/31/2021)



Kenwood Fire

Aid Responses by Department (Summary)

Alarm Date Between {01/01/2021} And {12/31/2021}

Type of Aid	Count	Type of Aid	Count
33 Sonoma Valley FD		CDF California Dept. of Forestry	
Mutual aid received	3	Automatic aid received	2
Automatic aid received	12	Mutual aid given	2
Mutual aid given	12		<u>4</u>
Automatic aid given	21		
	<u>48</u>		
36 SDC		KWD Kenwood Fire	
Automatic aid received	1	Automatic aid received	2
	<u>1</u>	Automatic aid given	2
			<u>4</u>
38 Shell Vista FD		SO Sonoma County Sheriffs Dept.	
Mutual aid given	1	Mutual aid received	1
Automatic aid given	1	Automatic aid received	1
	<u>2</u>	Automatic aid given	1
			<u>3</u>
71 Santa Rosa FD			
Mutual aid received	1		
Automatic aid received	12		
Mutual aid given	8		
Automatic aid given	13		
Other aid given	1		
	<u>35</u>		
75 Sonoma County Fire District			
Automatic aid received	1		
Mutual aid given	5		
Automatic aid given	5		
	<u>11</u>		
78 Bennett Valley FD			
Automatic aid received	1		
	<u>1</u>		
91 Rancho Adobe FD			
Mutual aid given	2		
	<u>2</u>		

CDF California Dept. of Forestry

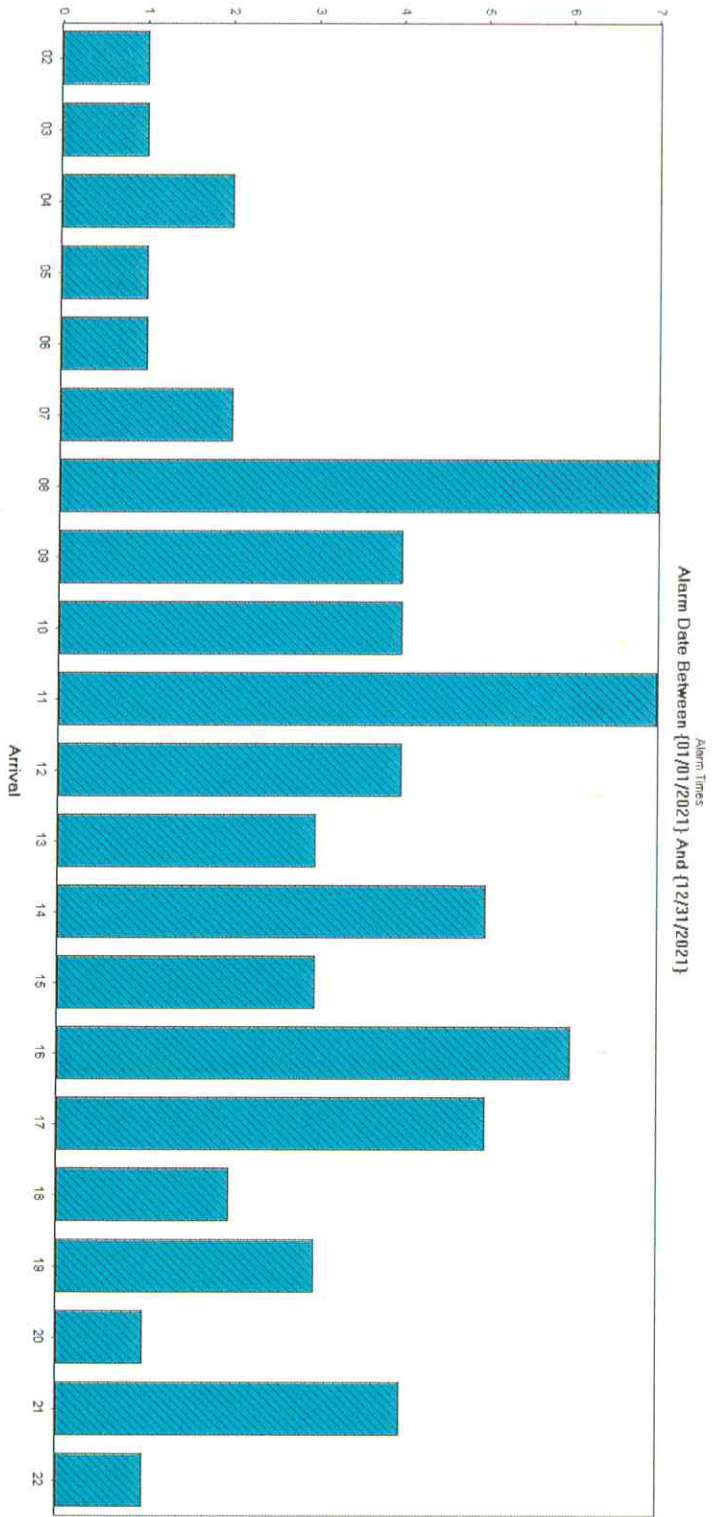
Kenwood Fire

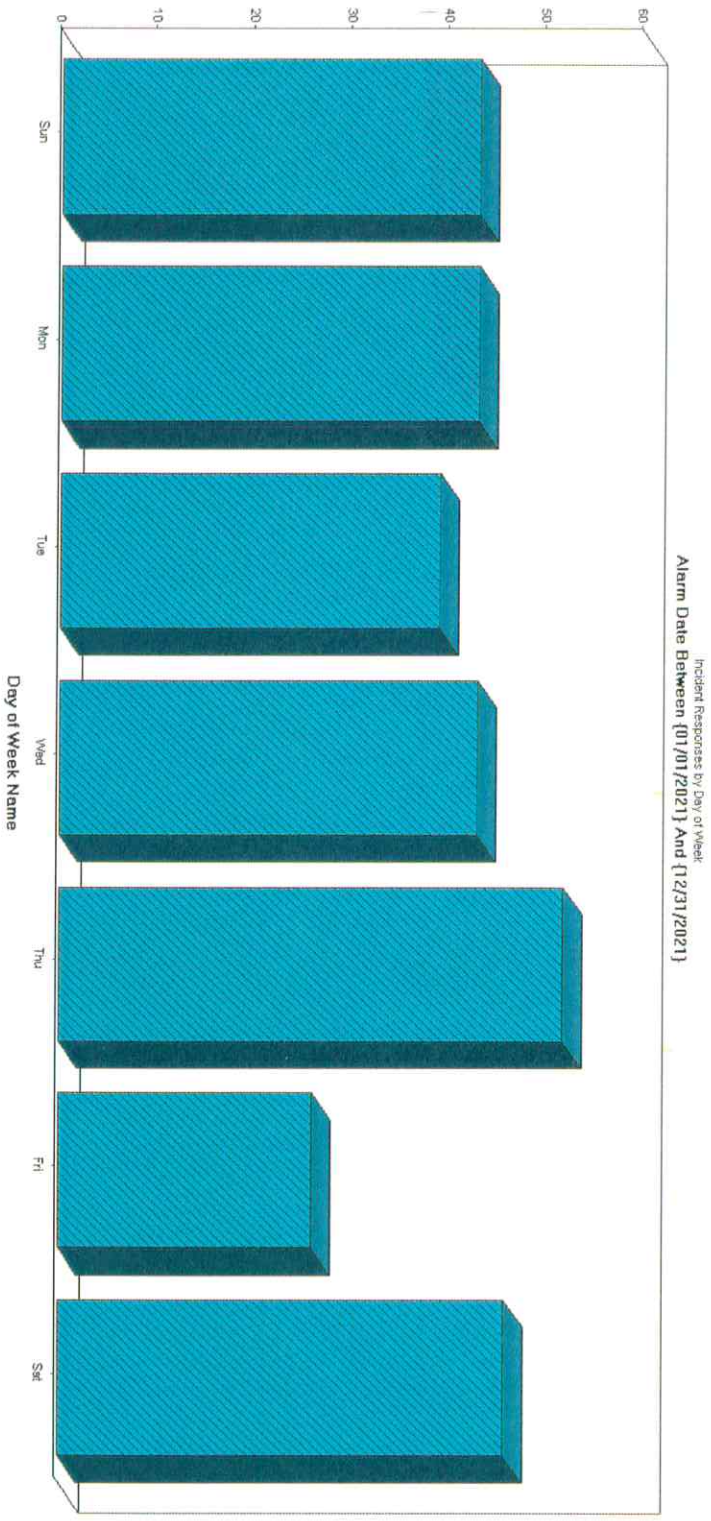
First Unit Arrival Response Time Analysis (Std)

Alarm Date Between {01/01/2021} And {12/31/2021}

Response		Count	Percentage
Hrs	Mins		
	< 01	20	7.5 %
	01	9	3.3 %
	02	30	11.3 %
	03	41	15.4 %
	04	31	11.6 %
	05	25	9.4 %
	06	20	7.5 %
	07	13	4.9 %
	08	13	4.9 %
	09	15	5.6 %
	10	10	3.7 %
	11	8	3.0 %
	12	7	2.6 %
	13	1	0.3 %
	14	3	1.1 %
	15	3	1.1 %
	16	2	0.7 %
	17	1	0.3 %
	20	1	0.3 %
	21	1	0.3 %
	24	1	0.3 %
	25	1	0.3 %
	28	1	0.3 %
	30	1	0.3 %
	34	2	0.7 %
14	4:	1	0.3 %
36	6:	1	0.3 %
48	4:	1	0.3 %
60	6:	1	0.3 %
77	5:	1	0.3 %

Overall Average Response Time: 90:12:18





Kenwood Fire Protection District

Replacement Reserve Study

Prepared by Jack Atkin, Director and Tony Ghisla, Captain

January 2022

Kenwood Fire Protection District

Memo to: Board of Directors
From: Jack Atkin, Director & Tony Ghisla, Captain
Re: Replacement Reserve Study
Date: January 3, 2022

Attached you will find, for your review, a copy of the 2022 Replacement Reserve Study. The study was created for the district directors to allow them to prudently manage district financial resources, and to plan for future purchases of critical replacement assets.

The study evaluated all the replaceable assets of the district, determined their useful life, replacement cost and amount of funds necessary to set aside annually. It must be emphasized this analysis is a tool to guide the district. There are many variables that can change as identified in the study, some are in the districts control and others not. However, we believe the study creates a baseline for current and future decisions the directors will need to make.

It should be noted the district is fortunate to have a healthy replacement reserve. Prior district management did outstanding work in saving for the future. However, the existing reserve can quickly be depleted as assets are replaced without a consistent annual contribution to the reserve. Based on current assumptions about assets and economic conditions, our analysis shows to manage the replacement of these assets, an amount of \$222M should be set aside annually out of the operating budget. It's critical to note that changes in conditions or assets can cause the required contribution to a reserve to change materially.

We would like to thank you for the opportunity to complete the study and provide you with our analysis and recommendations. In addition, we would like to thank Chief Bellach for his time and cooperation.

Kenwood Fire Protection District

Replacement Reserve Study

Prepared by Jack Atkin, Director and Tony Ghisla, Captain

January 2022

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Recommendations

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The Case for a Replacement Reserve

The district has a substantial investment in fixed assets. At the time of this study the estimated current replacement cost of these assets was approximately \$ 3.3 million. These assets require major maintenance or replacement at predictable intervals, and the cost of such replacement can place a heavy burden on operating budgets if prudent financial preparations are not made. The most dependable way to prepare is to make regular contributions to a replacement reserve fund from the operating budget so funds are available when replacements are needed.

If an adequate reserve is not maintained only three things can happen, and they're all undesirable. They are (1) deferred maintenance of equipment, which can lead to equipment failure, (2) cutting back on other expenses to fund equipment replacement, or (3) proposals to increase taxes, which may be unwelcome in the community.

Purposes of a Reserve Study

A reserve study is a tool. Its primary purpose is to assist district officials in prudently managing financial resources and planning for the orderly maintenance and replacement of the major equipment and building components that require periodic replacement.

The study seeks to answer two key questions:

- How much must be regularly placed aside into a replacement reserve account so that adequate funds are available when the time comes to replace major assets?
- Is the current reserve balance adequate, or is it over or under funded?

A reserve study does not purport to make any judgement or provide any information related to proposed acquisitions or expansion or remodeling of existing buildings. In the event of such an acquisition or expansion, a calculation could be made to determine the annual contribution that would be required to the replacement reserve to fund future replacements.

Findings & Conclusions

1. The district is fortunate in having a sizeable reserve fund, which speaks well to past leadership. Based on the assumptions used we concluded the district's replacement reserve balance of \$2,330,459, estimated as of 6/1/2022, is slightly underfunded by \$66,047.
2. The five vehicles owned by the district comprise approximately 71% of the districts replaceable assets as measured by current replacement costs. Assumptions about future costs and useful lives of these five assets will have a proportionately large impact on any reserving plan or decisions.
3. To maintain a fully funded reserve for replacement of major assets and building components now owned will require a regular annual contribution of \$221,943 from the operating account to the replacement reserve.
4. When assets have reached the end of their useful lives, no annual contribution is calculated for them, under the assumption the reserve for their replacement has been fully funded. When those assets are replaced and the reserve calculation is revised, the annual contribution can increase noticeably. For example, pumper engine 3182 currently requires no contribution to the reserve. However, if it were replaced at the estimated replacement cost and useful life, the additional required annual contribution for that vehicle alone would be in the range of \$90,000.
5. Because the study is based on assets currently owned and assumptions deemed reasonable at the time of the study, changes in assets and in economic conditions, including inflation, can lead to conclusions different from the ones that result from this study.
6. The rate of return on the current reserve fund held by the Sonoma County Treasurer is less than 1%. At this rate, the reserve fund is losing ground to inflation. Using the reserve study worksheet a 1% increase in the assumed rate of return would have required a lower annual contribution in the range of \$12,000- \$15,000.
7. Estimating useful lives and remaining useful lives is not an exact science. The process is further complicated by the fact that some equipment, like turnouts, was not all acquired at the same time. If there is a consensus that other estimates would be more accurate, the estimates can be changed and the numbers rerun.

Recommendations

1. We recommend the district adopt a policy of making regular, annual contributions to the replacement reserve to assure there will be adequate financial resources available when needed.
2. We recommend the study be updated periodically, say every three years, or when assets valued at \$100,000 or more are placed in service or when economic conditions warrant reconsideration.
3. We recommend that any nonrecurring revenues from donations or grants not be used as a substitute for regular annual contributions from the operating budget. If such non-recurring revenue were used as a substitute for regular contributions to a replacement reserve, we see a risk that the financial discipline necessary to maintain a reserve could be eroded.
4. We recommend the board consider the investment of funds in the replacement reserve with the goal of keeping up with inflation. Preservation of capital and liquidity are important objectives, but if the return is less than the rate of inflation, the district is losing ground to inflation. Because the useful life of the more significant assets exceeds 10 years adopting a longer time horizon for investment of reserves might be worth consideration, with the ultimate goal of improving the rate of return. Additionally, assets other than money market instruments may be considered for a portion of the funds held in reserve.
5. If the replacement reserve were ever deemed to be over funded by a material amount, we recommend the district consider splitting the current reserve fund into two separate funds, one being a replacement reserve and the other designated as a contingency reserve for other uses, expansion of facilities or emergencies. Any over funding in the replacement reserve would be transferred to the contingency reserve.

Sensitivity Analysis

The results of the calculations in the study are highly dependent on assumptions with respect to 1) estimated replacement costs, 2) the rate of inflation, 3) investment returns and 4) useful lives. The outcomes can vary, sometimes substantially, depending on the assumptions used.

To demonstrate how sensitive results can be to changes in assumptions, the following sensitivity analysis uses ranges of assumptions about the variables noted above. In this analysis we chose to use only changes in the cost and useful lives of the five vehicles due to their large portion of assets and to the wide range of the estimated replacement costs. The other assets in the study did not have such large variations. Note that the change in total replacement cost of vehicles from the high to low is roughly 32%.

Vehicle	High Replacement Cost	Used in Study	Low Replacement Cost
Type 1 pumper #3181	\$800,000	\$700,000	\$600,000
Type 1 pumper #3182	\$800,000	\$700,000	\$600,000
Water Tender #3197	\$475,000	\$400,000	\$350,000
Type 3 Wildland #3160	\$475,000	\$475,000	\$375,000
Utility/Rescue #3141	\$115,000	\$100,000	\$90,000
Total	\$2,665,000	\$2,375,000	\$2,015,000

The analysis shows the following results:

Factors	Conservative Assumptions	Assumptions Used in Study	Aggressive Assumptions
Replacement Cost – 5 vehicles	\$2,665,000	\$2,375,000	\$2,015,000
Useful Life	12	15	20
Inflation Rate	5.0%	5.0%	3.0%
Investment Return	0.7%	1.0%	5.0%
Calculated Required Annual Contribution (1)	\$288,529	\$221,943	\$128,929
Reserve Over/(Under) Funding (1)	\$(349,752)	\$(66,047)	\$695,254

(1) Includes all assets in study

It should be noted that the assumptions not only impact the calculated required annual contribution to the replacement reserve but also significantly impact the amount the reserve is over/under funded.

Methodology of the Study

A. Gather data

1. The first step was to take inventory of all major physical assets and major building components.
2. Step two was to gather data about the estimated replacement cost, the useful life and remaining useful life of each asset. Sources of this information included direct contact with vendors, internet research and conversations with Chief Bellach.

B. Cull list

Next, we culled the list to only include items with a current replacement cost of \$5,000 or more and a useful life of five years or more.

C. Calculate future replacement cost

We arrived at the future replacement cost by inflating the current replacement cost at the assumed rate of inflation over the remaining useful life of the asset.

D. Calculate the amount that should be in the replacement reserve

Using the future replacement cost for each asset we calculated what the annual contribution would have had to be for each asset. We then calculated what the reserve would have grown to over the years in use had the annual contributions all been made and invested at the assumed rate of return. For assets in service beyond their estimated useful life, we assumed no additional contributions to the replacement reserve once the asset reached the end of its useful life. In instances when the calculations indicate the current reserve is underfunded, the actual reserve balance is allocated proportionately among the assets based on current estimated replacement cost.

E. Calculate Annual Contribution Required

Using the current amount in the reserve, the remaining useful life, the assumed rate of return on reserve funds and the estimated future replacement cost we calculated the annual contribution that would be required to produce the future replacement cost at the end of the estimated useful life.

All the calculations were performed using financial formulas in an Excel spreadsheet.

Supporting Documentation

The pages that follow include details about specification, quantities, sources of cost data for the assets in the inventory, and in some cases for other assets not included because they were culled out as described earlier. Sources of this information included direct contact with vendors, internet research and conversations with Chief Bellach.

Engines (11/5/21)

Information Source: Bryce Anderson 530-379-6170

Notes:

- The price ranges are for good quality mid-range-but not all the bells and whistles
- Includes ladders and suction
- Wildland unit is 4WD.
- Expect 3 to 5% increase annually (prior to any inflation)
- Maximum life 15 years per Bryce
- Plus tax

Squad (11/7/21)

Standard ¾ ton pickup 4WD price based upon internet

Notes:

- Truck \$75M
- Utility boxes estimate costs internet-Warner/Stahl or Knapheide -\$8 to \$10M (could reuse existing boxes)
- Light package-\$15M
- Paint for utility boxes \$5M
- Plus tax

Type	Low Cost	High Cost	Chief's Estimate
Type 1 pumper #3181	\$600M	\$800M	\$700M
Type 1 pumper #3182	\$600M	\$800M	\$700M
Water Tender #3197	\$350M	\$475M	\$400M
Type 3 Wildland #3160	\$375M	\$475M	\$475M
Utility/Rescue #3141	\$90M	\$115M	\$100M
Total	\$2,015M	\$2,665M	\$2,375M
Cost for Study			\$2,375M

Air Compressor (11/14/21)

Information Source: Grainger

Notes:

- Ingersoll Rand product
- 60 gallon
- 5 HP, vertical
- Two stage
- Useful life 20 years
- Plus Tax
- Acquired 2016

Cost for study: \$6,500

Auto defibrillator -AED's (11/18/21)

Information Source: Grainger internet

Notes:

- Model Life Pak 1000 (3182 has Life Pak 500) **New Units**
- Current inventory is 5 units-one on each engine
- Prices vary as technology changes
- Unit itself is pretty bullet proof
- Battery useful life 2 to 7 years
- Pad useful life 2 to 5 years
- Suggest overall 5-year life

Price range \$1,750 to \$2,500-suggest high end for study

Cost for Study \$12,500

Extrication Equipment (11/9/21)

Information Source: Western Extrication Services-Holmatro distributor Dane Jackson (805-624-7475)

Notes:

- New unit type comparable to our existing unit
- Added Struts
- Expect 2-5% price increase annually before inflation
- Gas operated
- Plus tax/shipping
- Need 2 units-3181 and 3182 each have a unit
- 15-year useful life

Item	Model	Cost
Ram	RA 5322	\$5,767
Cutter	CU 5050i	\$8,066
Spreader	SP 5240	\$8,913
Power Unit	SR 20	\$9,999
Ram	TR 5350	\$6,536
Struts (\$1,175 each x 2)	Not given	\$2,350
Hose (\$1,147 each x 2)	32'	\$2,294
Total		\$43,925
2 Sets-3181 and 3182		\$87,850
Cost for Study		\$87,850

Radios and Pagers (12/3/21)

Information Source: BendexKing

Notes:

- Engine radios are Kenwood
- Portables are Bendex King
- Pagers are Motorola
- Single band
- Useful life 10 years. Technological changes may reduce the useful life.
- Practical life much longer
- Bendex does not make pagers

Current Inventory

Item	3181	3182	3160	3197	3141	Other	Total
Mobile	1	1	1	1	1	1	6
Portables	4	4	4	2	2	4*	20

*Assigned to Daren, Ben, Tony & Gary

Prices

Company	Mobiles	Portables	
Bendex	\$5,600	\$3,085	
Amount	6	20	
Sub Total	\$33,600	\$61,700	
Cost for Study			\$95,300

Company	Pagers
Mortorola	\$428
Amount	25
Cost for Study	\$10,700

Total Cost for Study \$106,000

SCBA Compressor (11/15/21)

Information Source: Compressed Air Anaheim, Shawn Townsend (714-991-8800)

Notes:

- Existing model is a Bauer UNII/13
- New similar unit is a Bauer UN4/13H
- Expect 20 years life
- 15-year service life due to pressure/de-pressure which wears on parts
- 4 bottle air tanks-we have now and can reuse tanks
- Plus tax/shipping or set up included
- List price-Shawn said they are willing to negotiate on prices

Item	Cost
Base Model	\$61M
CO Meter	\$4M
Estimated install	\$5M
Total	\$70M
Cost for Study	\$70M

SCBA's (11/9/21)

Information Source: Phone calls to Fisher Scientific owns Scott (800-766-700) and MSA from Curtis (888-950-6677)

Notes:

- Currently have Scott
- MSA a good comparison
- Price includes mask, pack and bottle.
- Higher the price the more accessories
- Plus tax/shipping
- Highest price used for study due to California prices
- Most likely discount for large purchase

Source	Brand	Low Cost	High Cost
Fisher	Scott	\$6,009	\$9,855
Curtis	MSA	\$6,000	\$8,500
Grainger (bottles)	Scott	\$1,500	\$1,500

Engine	Number Units	Average Cost	Total Cost
3181	4	\$7,591	\$30,364
3182	5	\$7,591	\$37,955
3160	3	\$7,591	\$22,772
3197	2	\$7,591	\$15,182
Spare Bottles	22	\$1,500	\$33,000
Total			\$139,273
Cost for Study			\$139,273

Thermal Imaging cameras (11/20/21)

Information source:

Notes:

- Current inventory is 1 handheld and 10 mini handheld
- Useful life 10 years
- Price range for handheld \$10,000 -\$15,000
- Price for mini-handheld is \$600

Cost for study \$21,000

Structure Turnouts (11/9/21)

Information Source: Internet from Curtis/Denko/Darley/MES

Notes:

- Tried to keep brands same as our existing brands
- 10-year max life per OSHA
- Existing gear purchased in 2017
- Would expect discount for large purchase
- Plus tax/shipping
- If two brands are shown, then first is lowest price and second is highest price
- Highest price used for study due to California prices

Item	Brand	Brand	Low Cost	High Cost
Helmet	MSA Cairns 1010		\$366	\$509
Hood	Majestic		\$90	\$115
Gloves	Vanguard		\$90	\$125
Coats	Honeywell	Morning Pride	\$1,100	\$1,500
Pants	Honeywell		\$785	\$1,149
Boots	Honeywell		\$473	\$655
Total			\$2,904	\$4,053
Cost for Study				\$4,053
25 firefighters				25
Total Cost for Study				\$101,325

Wildland Turnouts (11/9/21)

Information Source: Internet from Curtis

Notes:

- Tried to keep brands same as our existing brands
- 10-year max life per OSHA
- Life of the tent shelter 5 years
- Existing gear purchased at various times-suggest 5 years on average
- Would expect discount for large purchase
- Plus tax/shipping
- Highest price used for study due to California prices

Item	Brand	Low Cost	High Cost
Helmet/Shroud/Goggles	MSA	\$251	\$287
Gloves	Protech	\$37	\$37
Jacket	Crewboss	\$278	\$435
Pants	Crewboss	\$247	\$505
Boots	All brands	\$400	\$575
Web Gear	Wolfpack	\$245	\$275
Fire Tent Shelter	Anchor	\$450	\$530
Total		\$1,908	\$2,644
Cost for Study			\$2,644
25 firefighters			25
Total Cost for Study			\$66,100

Fuel Tank (12/3/21)

Information Source: Oldcastle Sales, Con Vault distributor- Danelle 925-750-6656

Notes:

- Brand is Con Vault
- 1,000-gallon diesel rectangle shape
- Pumps separate purchase
- Delivered and set on pad
- Practical life is 40 years, pumping gear annual upkeep
- Some costs for installing pumps only an estimate
- Plus tax

Item	Price
Tank	\$17M to \$20M
Pump/Accessories	\$5M
Pump Installation costs	\$3M
Total	\$25M to \$28M
Cost for Study	\$28M

Generator (11/12/21)

Information Source: Lette Electric (707) 545-0484 Alan

Notes:

- Sold us the one we have in 2016
- Total size is 80K KW diesel
- Cost was \$38M
- Useful life is 20,000 hours
- Replace in 15 years as often as we use it
- Plus tax

Price

\$48M for the unit

\$5M for installation

Cost for study \$53M Total

18'

18'

18'

18'

18'

HVAC and Engine Bay Heaters

Information Source: Casey Monaco, Monaco HVAC-(707)321-4972

Notes:

- 1-heater and A/C for office area
- 1-heater only for kitchen and drill room
- Bryant brand units
- 20-year life for both HVAC and bay heaters
- Drill room and kitchen do not have AC
- Price includes installation
- Bay heaters are 150,000 BTU
- Plus tax

Item	Brand	Low Cost	High Cost
HVAC Office	Bryant	\$14,000	\$14,000
Heater only drill and kitchen	Bryant	\$8,000	\$8,000
Bay heater	Bryant	\$5,500	\$6,000
Bay heater	Bryant	\$5,500	\$6,000
Total		\$33,000	\$34,000
Cost for Study			\$34,000

Kitchen Equipment (11/9/21)

Information Source: internet prices

Notes:

- Does not include replacement of hood and sinks-assets should last but may need occasional repairs to faucets and blower unit.
- Plus tax
- **Range only in study-all other dollar amounts too small. operational budget items**

Unit	Type	Model	Cost
Refrigerator	Arctic 2 door	54 inch	\$2,635
Freezer	GE 872	21.3 CF	\$872
Range	Wolf 4 burner	60 inch	\$6,690
Dishwasher	Bosch 500	24 inch	\$999
Ice Machine	Scotsman	24 inch	\$2,102
Total Cost			\$13,290
Cost for Study			\$6,690

40' Storage Container (12/24/21)

Information Source: Internet

Notes:

- Steel container originally purchased in the late 70's early 80's.
- Used for storage only.
- In need of some repair but can certainly last another 10 years or more
- Useful life is 50+ years or more if maintained.
- Most likely needs to be replaced in the next 10 years
- Current costs run from \$5,000 to \$10,000

Cost for Study \$10,000

Flooring, linoleum(11/11/21)

Information Source: Conklin Brothers now Proteck (707) 542 – 4981 Emily

Notes:

- Good quality mid-range flooring
- Useful life 20 years
- Tear out old and replace with new baseboard
- Included Association room even though it was just redone
- Plus tax

Area	Square Feet
Big room	1,462
Kitchen	260
Table room	140
Hallway	190
Water Heater	9
Men's bath	112
Women's bath	126
Washer Dryer	9
Association Room	448
Total	2,756

Price Range- \$15 to \$18/foot

Total Price \$41,340 to \$49,608

Cost for Study \$49,608

Painting (11/13/21)

Information Source: Gaddy Commercial Painting-Greg Gaddy

Notes:

- Same colors
- Including soffit
- Interior of bay doors not included (not painted now)
- We would help him move items

Price

Exterior \$18M to \$25M

Interior \$14M to \$18M

Total \$32M to \$43M

Cost for Study \$43M

Paving (11/17/21)

Information Source: Empire Asphalt-Rodney 707-292-2370

Note:

- Complete re-do of existing pavement
- Remove old, grade, pack and pave
- Rodney knows the station
- Prices of asphalt are very volatile
- Rodney suggested using \$5 s/f for an estimate however that would be on the high side.
- Useful life 10 years

Total Area is 17,895 x \$5/foot

Cost for Study \$89,475

Roof, composite (11/9/21)

Information Source: Cornerstone Roofing Paul Whyte

Notes:

- Layover existing roof
- 10% price increases annually for the past several years
- \$450/square installed
- 6,172 total roofing s/f
- Metal roof not included

Cost for Study: $6,172/100 \times \$450 = \$27,774$

Other assets (not included in reserve study calculations)

Engine Tires (11/12/21)

Information Source: From recent water tender purchase of 10 tires (approximately the same size as the other engines).

Notes

- Cost was \$600 each for the water tender
- Maximum life 6 years per OSHA
- 3141 standard pickup tires – based on recent purchase of \$300/each Les Schwab
- **Replace as needed-operational budget expense**
- Plus tax

Type	Number Tires	Per Tire	Total Cost
3181 Structure	6	\$600	\$3,600
3182 Structure	6	\$600	\$3,600
3160 Wildland	6	\$600	\$3,600
3197 Water Tender	10	\$600	\$6,000
3141 Squad	4	\$300	\$1,200
Total			\$28,800

Batteries for Engines

Replace as needed-Operations Budget Expense

Hoses

Although if all the hoses had to be replaced at one time this would be a large expense.

Hoses are replaced as they wear down and not that frequently so they can be part of the operational budget

Rope Rescue Equipment

Replace parts as needed. Operational budget item.

Computers & Peripherals (office)

Too small of a dollar amount for study

Operational budget

Copier

This unit is leased so no capital output

Washer/Dryer (11/9/21)

Information Source: Lowe's internet price

Notes:

- Stackable units to match existing
- 7-10 year life
- Too small of an amount for the study-operational budget item

Unit	Model	Low Cost	High Cost
Washer	GE-stackable	\$1,249	\$1,375
Dryer	GE-stackable	\$1,149	\$1,449

Tables (11/9/21)

Information Source: internet prices from "Lifetime" manufacturer on Amazon

Notes:

- Currently we have 16 tables in storage area
- Lifetime tables are 96 x 30 model number 22984
- Seat 8 to 10
- 15-year life
- Plus tax

Price is \$299 each x 16 = **\$4,784**

Not included in study. Association purchase

Carpet (11/11/21)

Information Source: Conklin Brothers now Proteck (707) 542 – 4981 Emily

Dollar amount too small for study. Operational budget item.

Notes:

- Good quality mid-range carpet
- Carpet tiles vs. rolled carpet as tiles can be individually replaced
- Useful life 15 years
- Tear out old and replace
- 2-5% price increase annually
- Measure in yards
- Plus tax

Area	Square Feet
Bedroom	98
Bedroom	98
Walk in area	168
Office	120
Large office area	210
Total	694
Total Yard	77

Price Range- \$35 to \$40/yard

Total Price \$2,695 to \$3,080

Exterior Awnings (11/16/21)

Information Source: Daren priced these out with Santa Rosa Awning

Notes:

- 2 awnings
- To be replaced in December 2021
- Installation included
- Practical life 15 years
- awnings only not frames
- **Too small of an amount for the study. Operational budget item**

Price \$3,300 for both

Chairs (11/9/21)

Information Source: internet prices from "Lifetime" manufacturer on Amazon

Notes:

- Currently we have +/- 200 chairs
- Lifetime Dura-style Folding come in 4 packs
- 15-year life
- Plus tax

Price is \$47 each x 200 = **\$9,300**

Not included in study. Association purchases

Computers for engines (12/21/21)

Information source: Daren

Notes:

- Currently only 3181 has a computer
- Balance of engines have iPads
- Goal is to have at least two more computer – 1 for 3182 and 1 for 3160
- Estimated useful life is 3 years due to technological changes
- New models are approximately \$12,000; refurbished models are \$1,500

Not included in study due to short useful life and cost of refurbished model. Operational budget item.

Jointly Owned Assets

Burn Trailer (12/24/21)

Information Source: N/A

Notes:

- Originally purchased in approximately 2010 area
- Purchased in a 3 way 'partnership' with Schell Vista and Sonoma
- Unit is a 30+ foot steel cargo container with limited if any technology
- Useful life is 30+ years or more
- Located at the SDC Fire Department
- Any part that needs to be replaced is not a major cost and would be shared

Replace parts as needed-operational budget item

Turn Out Washer and Dryer Extractor (12/24/21)

Information Source: Internet Uni Mac product

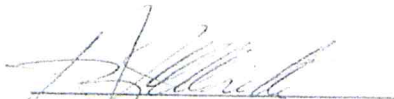
Notes:


- Originally purchased in approximately 2010 area
- Purchased in a 3 way 'partnership' with Schell Vista and Sonoma
- Units are basically a heavy-duty washing machine and dryer that super clean dirty turn-outs, much faster spin cycles
- The machine removes the 'bad' particles and smoke smell and make them clean.
- Located at Sonoma Fire Department
- Typical use is higher with Sonoma and Schell Vista-Kenwood use is fairly limited.
- Useful life 10 to 15 years and parts can be replaced and would be shared
- New units-UniMac price range is \$20M +/- for washer and dryer

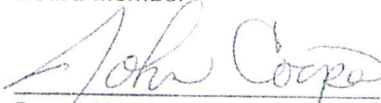
Budgeted operational expense as we share the costs

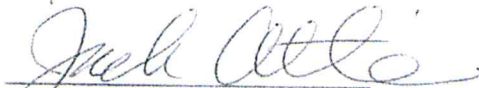
FY 2021-22 Final Budget Summary
KENWOOD FIRE DISTRICT
718106
KENWOOD FIRE-CAP REPLACE


- | | |
|--|-----------|
| (1)* Acutal Beginning Fund Balance @ 7/1/21: | 2,412,665 |
| (2) Plus: Budgeted FY 2021-22 Revenues:
(total from attached worksheet) | 17,794 |
| (3) Less: Budgeted FY 2021-22 Expenditures:
(total from attached worksheet) | 100,000 |
| (4)* Estimated Ending Fund Balance @ 6/01/22: | 2,330,459 |
| (5) Preliminary Budget Approval Date:
(Please have your Board Members sign below or
attach resolution confirming approval) | 9/15/2022 |


Board Member


Board Member


Board Member


Board Member


Board Member

* If District Fund Balance is separated into multiple categories, each district should keep records to identify how much beginning and ending fund balance is available for each fund balance category and should work with their external auditors to identify appropriate GASB 54 fund balance classifications.

Replacement Projection

Description	Basic Data		Calculation		Fiscal Year Ending																						
	Estimated Current Replacement Costs	Est. Useful Life (New)	Est. Years of Use	Est. Remaining Useful Life	Estimated Current replacement cost	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	Beyond	
Type 1 pump # 3181	700,000	15	2	13	1,319,954														1,319,954								
Type 1 pump # 3182	700,000	15	15	0	700,000	700,000																					
Water tender #3197	400,000	15	20	0	400,000	400,000							668,373														
Type 3 wildland engine # 3160	475,000	15	8	7	668,373																						
Utility/rescue vehicle #3141	100,000	15	10	5	127,628						127,628																
Air compressor	6,500	20	10	10	10,588											10,588											
Auto defibrillator-AED	12,500	5	4	1	13,125		13,125																				
SCBA Compressor	70,000	15	10	5	112,121						112,121																
Extraction equipment	87,850	10	8	2	116,865			116,865																			
Radios and pagers	106,000	20	17	3	81,034				81,034																		
SCBA's	139,273	15	5	10	226,861							226,861															
Thermal Imaging cameras	21,000	10	5	5	26,802					26,802																	
Turnout gear - structure	101,325	10	4	6	135,785						135,785																
Turnout gear - wildland	66,100	10	5	5	84,362					84,362																	
Fuel tank (diesel)	28,000	40	30	10	45,609							45,609															
HVAC - engine bay heaters	34,000	30	5	25	179,477								179,477														
Generator	53,000	20	15	5	43,394					43,394																	
Range	6,690	25	25	0	6,690	6,690																					
40' Storage Container	10,000	50	40	10	16,289							16,289															
Flooring, linoleum	49,608	20	20	0	49,608	49,608																					
Painting	43,000	10	10	0	43,000	43,000																					
Paving	89,475	10	5	5	114,195						114,195																
Roof, composite	27,774	30	8	22	81,246																						
Totals	3,327,095				1,199,288	1,199,288	13,125	116,865	81,034		508,502	135,785	668,373			299,347			1,319,954							45,609	
Replacement Reserve Fund Balance Projection:																											
Beginning balance						2,330,459	1,376,409	1,598,991	1,720,059	1,878,169	2,118,894	1,853,524	1,958,217	1,531,370	1,768,626	2,008,256	1,950,935	2,192,387	2,436,254	1,362,606	1,598,175	1,836,100	2,076,404	2,319,111	2,564,245	2,766,222	
+Contribution to reserve (does not change without reworking study)						221,943	221,943	221,943	221,943	221,943	221,943	221,943	221,943	221,943	221,943	221,943	221,943	221,943	221,943	221,943	221,943	221,943	221,943	221,943	221,943	221,943	
-Investment earnings						23,005	13,764	15,990	17,201	18,782	21,189	18,535	19,582	15,314	17,686	20,083	19,509	21,924	24,363	13,626	15,982	18,361	20,764	23,191	25,642	27,662	
-Expenditure from reserve						1,199,288	1,312,500	1,168,665	81,034		508,502	135,785	668,373			299,347			1,319,954							45,609	
Ending balance						1,376,409	1,598,991	1,720,059	1,878,169	2,118,894	1,853,524	1,958,217	1,531,370	1,768,626	2,008,256	1,950,935	2,192,387	2,436,254	1,362,606	1,598,175	1,836,100	2,076,404	2,319,111	2,564,245	2,766,222	2,711,711	

Notes:
 1. The timing of expenditures tracks the estimated useful life of assets. In many cases the actual useful life will be longer than the original estimates.
 2. This projection is intended to be a tool in managing assets only, and is not a concrete timetable for replacing assets, or an accurate predictor of the fund balance.
 3. The amounts shown are the calculated future replacement cost based on inflating the estimated current replacement cost by the assumed rate of inflation.

**KENWOOD FIRE PROTECTION DISTRICT
REGULAR MEETING OF THE BOARD OF DIRECTORS
DECEMBER 14, 2021**

**Masks must be worn while indoors during the meeting regardless
of vaccination status**

MEETING: Meeting called to order at 16:00 hrs. Directors Cooper, Doss, Moretti, Atkin, and Uboldi were present. Chief Bellach was not in attendance.

MINUTES: MSP Cooper/Uboldi to approve the regular minutes of November 9, 2021.

ROSTER: 19 Volunteers, 4 Part Time & 5 Full Time.

CLAIMS: MSP Atkin/Cooper to approve CR #21-22-06 for \$30,765.29 and payrolls 11/5/21 for \$28,121.75 and 11/19/21 for \$25,165.80. Director Doss asked if the November claims need to be approved. Director Moretti stated that the November claims were approved in the November meeting and are carried over in the Board packet.

OLD BUSINESS: MSP Doss/Moretti to approve the consideration of video conference option under AB 361.

CHIEF'S REPORT: Director Moretti reported from Chief Bellach, the preliminary Benefit assessment figures have been completed. The rough dollar amount is \$361,868.00 at 1,125 parcels.

Director Moretti gave an update on the County Draft Agreement funding. He reported that there is still a lot of work to be done regarding the agreements for all the Districts involved. Director Moretti had an opportunity to discuss our agreement with the County and review the draft agreement. The draft provided us with a revenue sharing amount of \$180,000.00 a year meant to augment our revenues to balance our budget. There was also a second stabilization payment of \$120,000.00 a year. We have been going back and forth with the County in regards to this stabilization payment and if we were successful with the passing of our Measure E, this payment would stop and we would only receive the \$180,000.00 a year. Some of the language in the agreement is not clear on exactly how much funding we would actually receive. Director Moretti made the argument in the meeting that this was unfair to our District, to penalize us on the \$120,000.00 payment, by cutting it off as a result of our Measure passing. The County Administrator said that she felt this was not optimistic, this could get done and the real answer for a balanced budget would be the passing of the County sales tax. Director Doss asked who was in attendance at the meeting. Chief Heine was there as well as all the other agencies that are involved. Director Moretti stated that Kenwood would sign the coveted not to sue agreement, if we could get the \$120,000.00.

Director Atkin asked if Susan Gorin is aware of this current situation we are in. Director Doss stated he has been in contact with Supervisor Gorin and she had promised she would talk to the

County CAO. Supervisor Gorin expressed she understood our concerns. Director Moretti stated that we may need to meet again before the January 4th County BOS meeting to determine if the District would want to continue talks for the annual \$120,000.00 or just take the \$180,000.00 a year. It was decided to seek council to determine the best route to continue. Director Doss asked if we could ask counsel to see if having a zoom or phone special meeting would be ok.

Director Atkin reported that Tony and he are continuing to meet for the Reserve Study. He felt good about the project and being able to have a tool that would be very helpful in budgeting. We are on track to present this in the January meeting and will be able to distribute it in the first of the year. There was open discussion on ad hoc committee's vs a standing committees and if we should make some of our ad hoc committees a standing committee. We will add it to next month's agenda for an open discussion.

Director Moretti announced his position as President will term out in January. In the past, we have had the newer Directors take this position. This will be added to the January agenda.

Asst. Chief Gulson reported that over the last 6 months we have been gathering information to do some updates and a refurbish to the water tender. It was determined to do a refurbish rather than a new water tender given the chassis has very low miles and is in great condition. Some of the upgrades will be new code 3 lighting and DOT lighting. We have Burtons Fire Equipment getting us a quote for the project. Some of the work will be able to be done in house like the electrical lighting upgrades. Director Cooper asked if we had a guess on the timing of this. Asst.Chief Gulson stated that it could be a couple of months. This work will be done so that it does not impact our fire season. The KFA has already approved \$30,000.00 to fund this. Director Moretti stated he was happy to hear this and this will make it easier for the Board to make a decision in January, given this information ahead of time. Director Cooper asked when we get close to the dollar amount for the tender, to put in a contingency in case something happens and we may need to do other repairs as well.

Director Moretti stated that there will be a Crab Feed here on February 12th, 2022 and tickets go on sale December 20th at 8:00 am. Strict COVID policies will be in place with a lower number of ticket sales this year to utilize social distancing.

GOOD of the ORDER: None.

Respectfully submitted,

Attest: _____

Kenwood Fire Protection District Claims Detail January 11, 2022

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>S. O. #</u>	<u>Check #</u>	<u>Open Balance</u>
01/04/2022	Inv. 1164824	Life-Assist, Inc.	Medical Supplies	6880		99.28
12/29/2021	Jan. 2022 Inv.	New York Life	988527634	5925		114.00
12/28/2021	Inv. 8649129	TIAA, FSB	COPIER LEASE 20302720	6400		167.09
12/09/2021	Inv. 13524	A-1 Compressor Co.	Pressure Switch	6140		726.71
12/11/2021	Al-Star Fitness	Cardmember Service	Supplies	6140		229.00
10/27/2021	Comcast	Cardmember Service	Internet	6040		109.92
11/04/2021	PGE	Cardmember Service	Utilities	7320		896.97
11/19/2021	Amazon	Cardmember Service	Toner	6080		96.80
11/24/2021	Amazon	Cardmember Service	Battery	6140		240.86
11/22/2021	Amazon	Cardmember Service	Cleaning Supplies	6080		37.98
11/22/2021	Amazon	Cardmember Service	Light Bulbs	6180		78.06
11/22/2021	Amazon	Cardmember Service	Tool Bag	6880		30.38
11/26/2021	Frontier	Cardmember Service	Fax Line	6040		62.89
11/26/2021	Frontier	Cardmember Service	Telephone	6040		285.90
11/30/2021	Kenwood Water	Cardmember Service	Nov. Water	6080		210.32
11/30/2021	GoDaddy	Cardmember Service	Web Hosting	6457		19.99
11/30/2021	Recology	Cardmember Service	Nov. Service	6080		58.75
11/20/2021	ATT	Cardmember Service	Cell Phones	6040		333.57
12/03/2021	USPS	Cardmember Service	Postage	6400		9.30
11/24/2021	Sonoma Transfer	Cardmember Service	Dump	8620		86.00
11/16/2021	Platinum Chev	Cardmember Service	3100 Maintenance	6140		754.78
12/05/2021	Zoom	Cardmember Service	Annual Membership	6457		149.90
11/29/2021	Amazon	Cardmember Service	Cleaning Supplies	6080		86.34
12/06/2021	Amazon	Cardmember Service	Supplies	6080		80.26
12/06/2021	Amazon	Cardmember Service	`Supplies	6080		130.98
12/10/2021	Verizon	Cardmember Service	Long Distance	6040		1.54
12/15/2021	Amazon	Cardmember Service	Office Supplies	6880		16.26
12/15/2021	Amazon	Cardmember Service	Supplies	6880		82.43
12/07/2021	Amazon	Cardmember Service	Return	6140		-64.65
12/24/2021	Inv. 200001210	F D A C	2022 FDAC Conference	7120		2,070.00
12/04/2021	Inv. 14149612	Friedman's Home Improvement	Assoc. Room	8620		147.09

**Kenwood Fire Protection District
Claims Detail
January 11, 2022**

12/21/2021	Inv. 850-100257	GCR Tires & Service	3181 Tires	6140		1,613.21
12/13/2021	Inv. 914138	Golden Gate North	Cleaning Supplies	6080		155.90
12/20/2021	Inv. 42994	Johnston/Thomas	General	6500		724.50
12/27/2021	Inv. 1162510	Life-Assist, Inc.	Medical Supplies	6880		9.95
12/10/2021	Inv. 3229638	No. Bay Petroleum	Diesel	7201		564.96
12/23/2021	Inv. 3233302	North Bay Petroleum	DIESEL	7201		322.44
12/15/2021	12/10 Invoice	New York Life	Life Insurance	5925	2447	114.00
12/21/2021	11/15-11/28	Calpers Retirement	Classic	5923	ACH	2,077.75
12/21/2021	11/15-11/28	Calpers Retirement	Pepra	5923	ACH	2,151.78
12/27/2021	11/29-12/12	Calpers Retirement	Classic	5923	ACH	2,005.85
12/27/2021	11/29-12/12	Calpers Retirement	Pepra	5923	ACH	1,802.93
1/5/2022	Health	Calpers Health	Jan. Premium	5930	ACH	9,441.74
1/20/2022	Dental/Vision	Choice Builder	Feb. Premium	5930	ACH	735.12

01/11/22 Claims Total

29,068.83

Signature: _____
 Signature: _____
 Signature: _____
 Signature: _____
 Signature: _____

Title: Director
 Title: Director
 Title: Director
 Title: Director
 Title: Director

Kenwood Fire Protection District
Reconciliation Detail
1031 - Exchange Operating, Period Ending 12/31/2021

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						1,219,733.79
Cleared Transactions						
Checks and Payments - 24 items						
Check	11/12/2021	2425	Empire Communica...	X	-39.98	-39.98
Check	12/02/2021	ach	CALPERS Health	X	-9,373.43	-9,413.41
Bill Pmt -Check	12/13/2021	2431	Cardmember Service	X	-3,457.77	-12,871.18
Bill Pmt -Check	12/13/2021	2438	Life-Assist, Inc.	X	-2,020.62	-14,891.80
Bill Pmt -Check	12/13/2021	2436	Johnston/Thomas	X	-1,669.50	-16,561.30
Bill Pmt -Check	12/13/2021	2430	Burton's Fire, Inc.	X	-1,031.80	-17,593.10
Bill Pmt -Check	12/13/2021	2439	No. Bay Petroleum	X	-693.95	-18,287.05
Bill Pmt -Check	12/13/2021	2441	Santa Rosa Uniform	X	-363.69	-18,650.74
Bill Pmt -Check	12/13/2021	2443	The Ed Jones Co., I...	X	-297.29	-18,948.03
Bill Pmt -Check	12/13/2021	2445	Uboldi, Robert	X	-256.84	-19,204.87
Bill Pmt -Check	12/13/2021	2437	Liebert Cassidy Whi...	X	-186.00	-19,390.87
Bill Pmt -Check	12/13/2021	2444	TIAA, FSB	X	-167.09	-19,557.96
Bill Pmt -Check	12/13/2021	2435	Gulson, Benjamin	X	-123.00	-19,680.96
Bill Pmt -Check	12/13/2021	2432	E D D	X	-48.00	-19,728.96
Bill Pmt -Check	12/13/2021	2440	Power Industries	X	-22.84	-19,751.80
Bill Pmt -Check	12/13/2021	2433	Friedman's Home I...	X	-20.06	-19,771.86
Transfer	12/14/2021			X	-22,819.73	-42,591.59
Check	12/15/2021	2447	New York Life	X	-114.00	-42,705.59
Check	12/20/2021		Choice Builder	X	-735.12	-43,440.71
Check	12/21/2021		CALPERS Retirem...	X	-2,151.78	-45,592.49
Check	12/21/2021		CALPERS Retirem...	X	-2,077.75	-47,670.24
Check	12/27/2021		CALPERS Retirem...	X	-2,005.85	-49,676.09
Check	12/27/2021		CALPERS Retirem...	X	-1,802.93	-51,479.02
Transfer	12/28/2021			X	-23,091.58	-74,570.60
Total Checks and Payments					-74,570.60	-74,570.60
Deposits and Credits - 3 items						
Check	12/14/2021	2446		X	0.00	0.00
Deposit	12/14/2021			X	3,928.92	3,928.92
Deposit	12/16/2021			X	546,933.18	550,862.10
Total Deposits and Credits					550,862.10	550,862.10
Total Cleared Transactions					476,291.50	476,291.50
Cleared Balance					476,291.50	1,696,025.29
Uncleared Transactions						
Checks and Payments - 6 items						
Bill Pmt -Check	08/10/2021	2370	Infante, Susan		-55.00	-55.00
Check	08/27/2021	2379	Tedrick, Colin		-387.60	-442.60
Bill Pmt -Check	09/15/2021	2389	Halls Executive Gifts		-83.55	-526.15
Bill Pmt -Check	12/13/2021	2434	Golden State Emer...		-133.88	-660.03
Bill Pmt -Check	12/13/2021	2442	Soto-Pomeroy, Fra...		-79.63	-739.66
Bill Pmt -Check	12/13/2021	2429	Adobe Assoc., Inc.		-62.50	-802.16
Total Checks and Payments					-802.16	-802.16
Total Uncleared Transactions					-802.16	-802.16
Register Balance as of 12/31/2021					475,489.34	1,695,223.13
Ending Balance					475,489.34	1,695,223.13



P.O. Box 3788 | Santa Rosa CA 95402-3788
Return Service Requested

Last statement: November 30, 2021
This statement: December 31, 2021
Total days in statement period: 31

KENWOOD FIRE PROTECTION DISTRICT
PO BOX 249
KENWOOD CA 95452

Page 1 of 2
1090042720
(0)

Direct inquiries to:
707 524-3000

Exchange Bank
P O Box 403
Santa Rosa CA 95402

Public Funds Checking

Account number	1090042720	Beginning balance	\$1,219,733.79
Avg collected balance	\$1,384,845	Total additions	550,862.10
		Total subtractions	74,570.60
		Ending balance	\$1,696,025.29

CHECKS

Number	Date	Amount	Number	Date	Amount
2425	12-14	39.98	2439	12-20	693.95
2430 *	12-21	1,031.80	2440	12-22	22.84
2431	12-22	3,457.77	2441	12-24	363.69
2432	12-21	48.00	2443 *	12-27	297.29
2433	12-20	20.06	2444	12-21	167.09
2435 *	12-20	123.00	2445	12-28	256.84
2436	12-22	1,669.50	2447 *	12-24	114.00
2437	12-21	186.00			
2438	12-20	2,020.62			

* Skip in check sequence

DEBITS

Date	Description	Subtractions
12-03	' ACH Withdrawal CALPERS 1800 100000016621602 Kenwood Fire Protectio	9,373.43
12-14	' Internet/Phone Txfr REF 3481852L FUNDS TRANSFER TO DEP XXXXXX2200 FROM ONLINE FUNDS TRANSFER VIA	22,819.73
12-21	' ACH Withdrawal CHOICE BUILDER ONLIN PMNT 211221 Kenwood Fire Protectio	735.12



P.O. Box 3788 | Santa Rosa CA 95402-3788
 Return Service Requested

KENWOOD FIRE PROTECTION DISTRICT
 December 31, 2021

Page 2 of 2
 1090042720

<u>Date</u>	<u>Description</u>	<u>Subtractions</u>
12-23	' ACH Withdrawal CALPERS 3100 100000016585291 Kenwood Fire Protectio	2,077.75
12-23	' ACH Withdrawal CALPERS 3100 100000016585320 Kenwood Fire Protectio	2,151.78
12-28	' ACH Withdrawal CALPERS 3100 100000016618057 Kenwood Fire Protectio	1,802.93
12-28	' ACH Withdrawal CALPERS 3100 100000016618014 Kenwood Fire Protectio	2,005.85
12-28	' Internet/Phone Txfr REF 3621920L FUNDS TRANSFER TO DEP XXXXXX2200 FROM ONLINE FUNDS TRANSFER VIA	23,091.58

CREDITS

<u>Date</u>	<u>Description</u>	<u>Additions</u>
12-17	Deposit	3,928.92
12-21	' ACH Deposit Other Government Claims RMR*IV*Prop Tax Re v Jul-Dec 2021**54KENWOOD FIRE PROTECTIO	546,933.18

DAILY BALANCES

<u>Date</u>	<u>Amount</u>	<u>Date</u>	<u>Amount</u>	<u>Date</u>	<u>Amount</u>
11-30	1,219,733.79	12-20	1,188,571.94	12-24	1,723,479.78
12-03	1,210,360.36	12-21	1,733,337.11	12-27	1,723,182.49
12-14	1,187,500.65	12-22	1,728,187.00	12-28	1,696,025.29
12-17	1,191,429.57	12-23	1,723,957.47		

Thank you for banking with Exchange Bank

Kenwood Fire Protection District Claims Detail December 14, 2021

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>S. O. #</u>	<u>Check #</u>	<u>Open Balance</u>
12/01/2021	Inv. 53137	Adobe Assoc., Inc.	Project #21078.00	8620		62.50
11/30/2021	Inv. S 55025	Burton's Fire, Inc.	3197 Repairs	6140		258.26
11/30/2021	CA39-807834	Power Industries	3197 Repair	6140		22.84
12/01/2021	3197 Repair	Uboldi, Robert	Parts	6140		256.84
11/29/2021	S 55008	Burton's Fire, Inc.	3197 Valve Kits	6140		773.54
11/15/2021	Frontier	Cardmember Service	Telephone	6040		289.21
11/15/2021	Frontier	Cardmember Service	Fax Line	6040		62.89
11/15/2021	Amazon	Cardmember Service	Mattress x 2	6880		589.98
11/11/2021	Amazon	Cardmember Service	Supplies	6080		83.48
11/13/2021	Amazon	Cardmember Service	Supplies	6140		61.25
11/13/2021	Amazon	Cardmember Service	Supplies	6140		7.58
11/10/2021	Amazon	Cardmember Service	Arm Bands	6020		9.75
11/08/2021	Amazon	Cardmember Service	Gas Cans/Spouts/Caps	6140		22.79
11/04/2021	Amazon	Cardmember Service	Cleaning Supplies	6080		59.19
11/04/2021	Amazon	Cardmember Service	Supplies	6880		37.96
10/22/2021	NSI	Cardmember Service	Filter Cartridge	7120		50.24
10/22/2021	Amazon	Cardmember Service	Cleaning Supplies	6080		206.46
10/20/2021	ATT	Cardmember Service	Cell Phone	6040		333.57
10/31/2021	Recology	Cardmember Service	Oct. Service	6080		58.75
10/31/2021	GoDaddy	Cardmember Service	Web Hosting	6040		19.99
10/05/2021	PGE	Cardmember Service	Utilities	7320		1,299.90
10/22/2021	Comcast	Cardmember Service	Internet	6040		109.92
11/11/2021	Moore Newton	Cardmember Service	Assoc Room Upgrade	8620		302.53
10/27/2021	Home Depot	Cardmember Service	Return	8620		-5.75
11/09/2021	Oreilly's	Cardmember Service	Diesel	7201		32.75
11/15/2021	Union 76	Cardmember Service	Fuel	7201		143.04
11/17/2021	Verizon	Cardmember Service	Long Distance	6040		1.17
11/01/2021	GCR Tires	Cardmember Service	Return	6140		-318.88
11/01/2021	L0226709776	E D D	944-0752-5	5911		48.00
11/10/2021	004-SOFE05-189249	Friedman's Home Improvement	Assoc. Room	8620		20.06

Kenwood Fire Protection District Claims Detail December 14, 2021

11/03/2021	C1031163	Golden State Emergency Vehicle Service I	3181 Repair	6140		133.88
11/08/2021	SR Uniform	Gulson, Benjamin	Class A Alteration	6020		123.00
11/20/2021	Inv. #42676	Johnston/Thomas	General	6500		1,669.50
10/31/2021	Inv. 207248	Liebert Cassidy Whitmore	KE005-00001	6500		186.00
11/15/2021	Inv. #1150815	Life-Assist, Inc.	Medical Supplies	6880		1,559.12
11/10/2021	Inv. #1150069	Life-Assist, Inc.	Medical Supplies	6880		461.50
11/23/2021	Inv. #3229259	No. Bay Petroleum	Diesel	7201		693.95
11/17/2021	Inv. #1414650	Santa Rosa Uniform	Todd/Class B Uniform	6020		363.69
11/12/2021	Mileage Reimb.	Soto-Pomeroy, Francisco	ICS - 100 Class	7300		79.63
09/13/2021	Inv. #49211	The Ed Jones Co., Inc.	Flat Badges	6020		297.29
11/28/2021	Inv. 8587388	TIAA, FSB	COPIER LEASE 20302720	6400		167.09
11/12/2021	Inv. #24744	Empire Communications Inc.	App Bay Telephone	6180	2425	39.98
11/12/2021	Inv. T131323	Bay Area Air Quality	Annual Permit Renewal	7201	2426	378.00
11/12/2021	Inv. 52992	Adobe Assoc., Inc.	Septic Permit	8620	2427	493.75
11/12/2021	Nov. Premium	New York Life	ID #988527634	5425	2428	114.00
11/5/2021	10/18/21-10/31/21	Calpers Retirement	Classic	5923	ACH	2,463.62
11/5/2021	10/18/21-10/31/21	Calpers Retirement	Pepra	5923	ACH	2,466.92
11/29/2021	11/01/21-11/14/21	Calpers Retirement	Classic	5923	ACH	1,914.23
11/29/2021	11/01/21-11/14/21	Calpers Retirement	Pepra	5923	ACH	2,151.78
12/2/2021	Health Ins.	Calpers Health	Dec. Premium	5930	ACH	9,373.43
12/20/2021	Dental/Vision	Choice Builder	Jan. 2022 Premium	5930	ACH	735.12

12/14/21 Claims Total

30,765.29

Signature: _____
 Signature: _____
 Signature: _____
 Signature: _____
 Signature: _____

Title: Director
 Title: Director
 Title: Director
 Title: Director
 Title: Director

Kenwood Fire Protection District
Reconciliation Detail
1032 · Exchange Bank Payroll, Period Ending 12/31/2021

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						25,810.68
Cleared Transactions						
Checks and Payments - 18 items						
Check	04/23/2021	50199	Moretti, August J	X	-70.68	-70.68
Check	07/30/2021	50231	Moretti, August J	X	-70.68	-141.36
Check	07/30/2021	50226	Doss, Daymon	X	-70.68	-212.04
Check	10/22/2021	50249	Moretti, August J	X	-70.67	-282.71
Check	11/05/2021	50255	Todd, Douglas	X	-720.78	-1,003.49
Check	11/19/2021	50257	Todd, Douglas	X	-799.52	-1,803.01
Check	11/19/2021	50256	Lopez, Daniel	X	-202.81	-2,005.82
Check	12/03/2021	ACH	DIRECT DEPOSIT ...	X	-15,315.84	-17,321.66
Check	12/03/2021	ACH	PAYROLL TAX PA...	X	-5,885.44	-23,207.10
Check	12/03/2021	50259	Todd, Douglas	X	-1,379.78	-24,586.88
Check	12/03/2021	50258	Lopez, Daniel	X	-101.40	-24,688.28
Check	12/03/2021	ACH	IBS PR Fee	X	-78.50	-24,766.78
Check	12/17/2021	ACH	DIRECT DEPOSIT ...	X	-17,303.01	-42,069.79
Check	12/17/2021	ACH	PAYROLL TAX PA...	X	-5,438.22	-47,508.01
Check	12/17/2021		IBS PR Fee	X	-78.50	-47,586.51
Check	12/29/2021		IBS PR Fee	X	-93.70	-47,680.21
Check	12/30/2021	ach	DIRECT DEPOSIT ...	X	-16,669.48	-64,349.69
Check	12/30/2021	ach	PAYROLL TAX PA...	X	-5,719.56	-70,069.25
Total Checks and Payments					-70,069.25	-70,069.25
Deposits and Credits - 2 items						
Transfer	12/14/2021			X	22,819.73	22,819.73
Transfer	12/28/2021			X	23,091.58	45,911.31
Total Deposits and Credits					45,911.31	45,911.31
Total Cleared Transactions					-24,157.94	-24,157.94
Cleared Balance					-24,157.94	1,652.74
Uncleared Transactions						
Checks and Payments - 7 items						
Check	06/30/2021	50219	Tedrick, Colin		-101.40	-101.40
Check	07/16/2021	50222	Sears, Chase		-101.41	-202.81
Check	10/22/2021	50244	Cooper, John		-70.67	-273.48
Check	10/22/2021	50251	PLATT, JOSEPH		-27.70	-301.18
Check	12/29/2021	50262	PAYROLL TAX PA...		-2,994.25	-3,295.43
Check	12/30/2021	50261	Paolini, Travis		-406.04	-3,701.47
Check	12/30/2021	50260	Lopez, Daniel		-202.80	-3,904.27
Total Checks and Payments					-3,904.27	-3,904.27
Deposits and Credits - 1 item						
General Journal	06/30/2019	AJE17			16,292.21	16,292.21
Total Deposits and Credits					16,292.21	16,292.21
Total Uncleared Transactions					12,387.94	12,387.94
Register Balance as of 12/31/2021					-11,770.00	14,040.68
Ending Balance					-11,770.00	14,040.68



P.O. Box 3788 | Santa Rosa CA 95402-3788
Return Service Requested

Last statement: November 30, 2021
This statement: December 31, 2021
Total days in statement period: 31

KENWOOD FIRE PROTECTION DISTRICT
PO BOX 249
KENWOOD CA 95452

Page 1 of 2
1090032200
(0)

Direct inquiries to:
707 524-3000

Exchange Bank
P O Box 403
Santa Rosa CA 95402

Public Funds Checking

Account number	1090032200	Beginning balance	\$25,810.68
Avg collected balance	\$5,415	Total additions	45,911.31
		Total subtractions	70,069.25
		Ending balance	\$1,652.74

CHECKS

Number	Date	Amount	Number	Date	Amount
50179	12-06	70.68	50256	12-10	202.81
50226 *	12-08	70.68	50257	12-06	799.52
50231 *	12-06	70.68	50258	12-24	101.40
50249 *	12-06	70.67	50259	12-23	1,379.78
50255 *	12-06	720.78			

* Skip in check sequence

DEBITS

Date	Description	Subtractions
12-02	' ACH Withdrawal KENWOOD FIRE PRO FEE 211202 I.KFP CHECKING KENWOOD FIRE PROTECTIO	78.50
12-02	' ACH Withdrawal KENWOOD FIRE PRO TAXCOLLECT 211202 I.KFP CHECKING KENWOOD FIRE PROTECTIO	5,885.44
12-02	' ACH Withdrawal KENWOOD FIRE PRO DDCOLLECT 211202 I.KFP CHECKING KENWOOD FIRE PROTECTIO	15,315.84
12-16	' ACH Withdrawal KENWOOD FIRE PRO DDCOLLECT 211216 I.KFP CHECKING KENWOOD FIRE PROTECTIO	17,303.01



P.O. Box 3788 | Santa Rosa CA 95402-3788
 Return Service Requested

KENWOOD FIRE PROTECTION DISTRICT
 December 31, 2021

Page 2 of 2
 1090032200

<u>Date</u>	<u>Description</u>	<u>Subtractions</u>
12-16	' ACH Withdrawal KENWOOD FIRE PRO FEE 211216 I.KFP CHECKING KENWOOD FIRE PROTECTIO	78.50
12-16	' ACH Withdrawal KENWOOD FIRE PRO TAXCOLLECT 211216 I.KFP CHECKING KENWOOD FIRE PROTECTIO	5,438.22
12-29	' ACH Withdrawal KENWOOD FIRE PRO FEE 211229 I.KFP CHECKING KENWOOD FIRE PROTECTIO	93.70
12-29	' ACH Withdrawal KENWOOD FIRE PRO TAXCOLLECT 211229 I.KFP CHECKING KENWOOD FIRE PROTECTIO	5,719.56
12-29	' ACH Withdrawal KENWOOD FIRE PRO DDCOLLECT 211229 I.KFP CHECKING KENWOOD FIRE PROTECTIO	16,669.88

CREDITS

<u>Date</u>	<u>Description</u>	<u>Additions</u>
12-14	' Internet/Phone Txfr REF 3481852L FUNDS TRANSFER FRMDEP XXXXXX2720 FROM ONLINE FUNDS TRANSFER VIA	22,819.73
12-28	' Internet/Phone Txfr REF 3621920L FUNDS TRANSFER FRMDEP XXXXXX2720 FROM ONLINE FUNDS TRANSFER VIA	23,091.58

DAILY BALANCES

<u>Date</u>	<u>Amount</u>	<u>Date</u>	<u>Amount</u>	<u>Date</u>	<u>Amount</u>
11-30	25,810.68	12-10	2,525.08	12-24	1,043.90
12-02	4,530.90	12-14	25,344.81	12-28	24,135.48
12-06	2,798.57	12-16	2,525.08	12-29	1,652.74
12-08	2,727.89	12-23	1,145.30		

Thank you for banking with Exchange Bank

Pay Statement History
 Gross to Net, Last Name

Last, First Name	Default Department	Type	Pay Date	#	Total Hours	Gross	Reimburse	Federal Income Tax	OASDI Amount	Medicare Amount	California SDI Amount	California Deduction (ER)	Net Payment (ER)	OASDI Amount (ER)	Medicare Amount (ER)	Federal Unemploy Tax Amount (ER)	ER SUTA Amount	California Employ Training Tax Amount (ER)
Bellach, Daren	CHIEF	Regular	12/03/2021	-11262	12.00	\$4,437.76	-	\$509.65	-	\$64.35	\$191.24	\$27.00	\$3,645.52	-	\$64.35	-	-	-
Infante, Susan	ADMIN	Regular	12/03/2021	-11263	8.75	\$273.96	-	\$12.20	\$16.98	\$3.97	-	-	\$240.81	\$16.98	\$3.97	-	-	-
Lopez, Daniel	VOLUNTEER	Regular	12/03/2021	50258	1.00	\$109.80	-	-	\$6.81	\$1.59	-	-	\$101.40	\$6.81	\$1.59	-	-	-
Martin, Dean	ENGINEER	Regular	12/03/2021	-11265	157.50	\$3,521.81	-	\$502.65	\$218.36	\$51.07	\$185.73	\$341.83	\$2,222.17	\$218.36	\$51.07	-	-	-
Meyer, Matthew	CAPTAIN	Regular	12/03/2021	-11266	108.00	\$2,917.08	-	\$410.67	-	\$42.30	\$126.73	\$362.54	\$2,074.84	-	\$42.30	-	-	-
Molesworth III, Robert	ENGINEER	Regular	12/03/2021	-11267	108.00	\$2,372.76	-	\$136.41	-	\$34.41	\$21.37	\$308.46	\$1,872.11	-	\$34.41	-	-	-
Pappas, Trevor	VOLUNTEER	Regular	12/03/2021	-11268	1.50	\$164.70	-	-	\$10.21	\$2.39	-	-	\$152.10	\$10.21	\$2.39	-	-	-
Sears, Chase	VOLUNTEER	Regular	12/03/2021	-11269	1.50	\$164.70	-	-	\$10.21	\$2.39	-	-	\$152.10	\$10.21	\$2.39	-	-	-
Soto-Pomeroy, Francisco	CAPTAIN	Regular	12/03/2021	-11270	252.00	\$7,640.88	-	\$1,524.56	-	\$110.79	\$599.09	\$450.25	\$4,956.19	-	\$110.79	-	-	-
Todd, Douglas	EXTRA HELP	Regular	12/03/2021	50259	96.00	\$1,758.72	-	\$189.98	\$109.04	\$25.50	\$54.42	-	\$1,379.78	\$109.04	\$25.50	-	-	-
Report Total					746.25	23,362.17	-	3,286.12	\$371.61	\$338.76	\$1,178.58	\$1,390.08	\$16,797.02	\$371.61	\$338.76	-	-	-

Payroll Overview

Payroll	Regular 12/03/2021
Pay Date	12/03/2021
# Employees	10
# Paid Employees	10
# Regular	10
# Pay Periods	1

Employee Payments

	#	EE's	\$ Amount
Checks	2	2	1,481.18
Direct Deposits Debited	8	8	15,315.84 ^D
Total			16,797.02
(D) Innovative Business Solutions, Inc. Admin Debit			-15,315.84
Your Remaining Bank Account Liability			1,481.18
Vouchers Printed	0		
Vouchers Suppressed	0		

Taxes

	EIN	EE's	\$ Amount
FIT/EE	94-2826574	7	3,286.12 ^D
FICA/ER	94-2826574	6	371.61 ^D
FICA/EE	94-2826574	6	371.61 ^D
MEDI/ER	94-2826574	10	338.76 ^D
MEDI/EE	94-2826574	10	338.76 ^D
SIT:CA/EE	944-0752-5	6	1,178.58 ^D
Total			5,885.44
(D) Innovative Business Solutions, Inc. Admin Debit			-5,885.44
Your Remaining Tax Liability			0.00

Amount does not include credits/deferrals listed in Families First Coronavirus Response Act/CARES Act section.

Vendor Liabilities

No Data

Billing

Invoice Total	78.50
Innovative Business Solutions, Inc. Admin Debit	-78.50
Amount Due	0.00

Total

Total	22,760.96
Innovative Business Solutions, Inc. Admin Debit	-21,279.78
Total of Your Responsibility	1,481.18

Recap

Innovative Business S	Date	Bank Account #	\$ Amount
Billing	12/02/2021	xxxxxx2200	78.50
Tax Payment	12/02/2021	xxxxxx2200	5,885.44
Empl. Dir. Dep. SPA	12/02/2021	xxxxxx2200	15,315.84
Total Debits			21,279.78

--More--

Recap - Continued

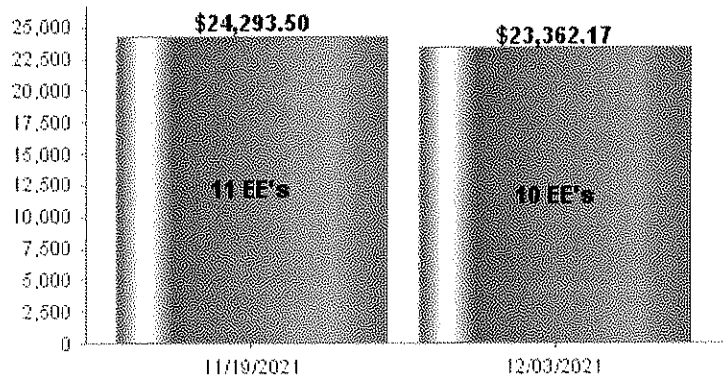
Cash Requirements: xxxxxx2200

	\$ Amount
Billing	78.50
Tax Payment	5,885.44
Empl. Checks	1,481.18
Empl. Dir. Dep. SPA	15,315.84
Total	22,760.96

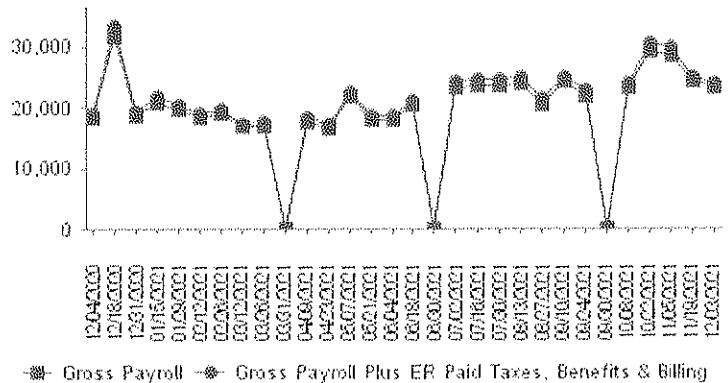
General Ledger Summary

	Debit/Exp.	Credit/Liab.
Earning	23,362.17	
ER Tax (Offset)	710.37	
Invoice	78.50	
Invoice		78.50
ER Tax		710.37
Deduction		1,390.08
Check		1,481.18
Tax		5,175.07
Direct Deposit		15,315.84
	24,151.04	24,151.04

Comparison To Last Pay Period - Gross Wages



Rolling 12 Month Payroll View



Pay Statement History
 Gross to Net, Last Name

Last, First Name	Default Department	Type	Pay Date	#	Total Hours	Gross	Reimburse	Federal Income Tax Amount	OASDI Amount	Medicare Amount	California SUI Amount	California SDI Amount	Deduction (ER)	Deduction (ER)	Net Payment	OASDI Amount (ER)	Medicare Amount (ER)	Federal Unemploy Tax Amount (ER)	ER SUIA Amount (ER)	California Employ Tax Amount (ER)
Bellach, Daren	CHIEF	Regular	12/17/2021	-11272	-	\$3,858.92	-	\$382.31	-	\$55.95	\$140.30	-	\$27.00	-	\$3,253.36	-	\$55.95	-	-	-
Hardy, Lisa	EXTRA HELP	Regular	12/17/2021	-11273	48.00	\$679.36	-	\$66.01	\$54.52	\$12.75	\$7.89	-	-	-	\$738.19	\$54.52	\$12.75	-	-	-
Infante, Susan	ADMIN	Regular	12/17/2021	-11274	19.00	\$594.89	-	\$45.50	\$36.89	\$8.63	\$5.42	-	-	-	\$498.45	\$36.89	\$8.63	-	-	-
Martin, Dean	ENGINEER	Regular	12/17/2021	-11275	96.00	\$1,928.61	-	\$175.72	\$119.57	\$27.96	\$49.23	-	\$248.60	-	\$1,307.53	\$119.57	\$27.96	-	-	-
Meyer, Matthew	CAPTAIN	Regular	12/17/2021	-11276	120.00	\$3,298.22	-	\$488.11	-	\$47.82	\$162.74	-	\$291.71	-	\$2,307.84	-	\$47.82	-	-	-
Molesworth III, Robert	ENGINEER	Regular	12/17/2021	-11277	168.00	\$4,288.14	-	\$364.95	-	\$62.18	\$127.09	-	\$342.73	-	\$3,391.19	-	\$62.18	-	-	-
Pappas, Trevor	VOLUNTEE	Regular	12/17/2021	-11278	1.00	\$109.80	-	-	\$6.80	\$1.59	-	-	-	-	\$101.41	\$6.80	\$1.59	-	-	-
Sears, Chase	VOLUNTEE	Regular	12/17/2021	-11279	2.00	\$219.60	-	-	\$13.62	\$3.18	-	-	-	-	\$202.80	\$13.62	\$3.18	-	-	-
Soto-Pemerooy, Francisco	CAPTAIN	Regular	12/17/2021	-11280	240.00	\$7,771.90	-	\$1,603.16	-	\$112.69	\$624.21	-	\$335.64	-	\$5,096.20	-	\$112.69	-	-	-
Vanderheer, Jason	EXTRA HELP	Regular	12/17/2021	-11281	24.00	\$439.68	-	-	\$27.26	\$6.38	-	-	-	-	\$406.04	\$27.26	\$6.38	-	-	-
Report Total					719.00	23,389.12	-	3,125.76	\$258.66	\$339.13	\$1,116.88	-	\$1,245.68	-	17,303.01	\$258.66	\$339.13	-	-	-

Payroll Overview

Payroll	Regular	12/17/2021
Pay Date		12/17/2021
# Employees		10
# Paid Employees		10
# Regular		10
# Pay Periods		1

Employee Payments

	#	EE's	\$ Amount
Direct Deposits Debited	10	10	17,303.01 ^D
Total			17,303.01
(D) Innovative Business Solutions, Inc. Admin Debit			-17,303.01
Your Remaining Bank Account Liability			0.00
Vouchers Printed	0		
Vouchers Suppressed	0		

Taxes

	EIN	EE's	\$ Amount
FIT/EE	94-2826574	7	3,125.76 ^D
FICA/ER	94-2826574	6	258.66 ^D
FICA/EE	94-2826574	6	258.66 ^D
MEDI/ER	94-2826574	10	339.13 ^D
MEDI/EE	94-2826574	10	339.13 ^D
SIT:CA/EE	944-0752-5	7	1,116.88 ^D
Total			5,438.22
(D) Innovative Business Solutions, Inc. Admin Debit			-5,438.22
Your Remaining Tax Liability			0.00

Amount does not include credits/deferrals listed in Families First Coronavirus Response Act/CARES Act section.

Vendor Liabilities

No Data

Billing

Invoice Total	78.50
Innovative Business Solutions, Inc. Admin Debit	-78.50
Amount Due	0.00

Total

Total	22,819.73
Innovative Business Solutions, Inc. Admin Debit	-22,819.73
Total of Your Responsibility	0.00

Recap

Innovative Business S	Date	Bank Account #	\$ Amount
Billing	12/16/2021	xxxxxx2200	78.50
Tax Payment	12/16/2021	xxxxxx2200	5,438.22
Empl. Dir. Dep. SPA	12/16/2021	xxxxxx2200	17,303.01
Total Debits			22,819.73

--More--

Recap - Continued

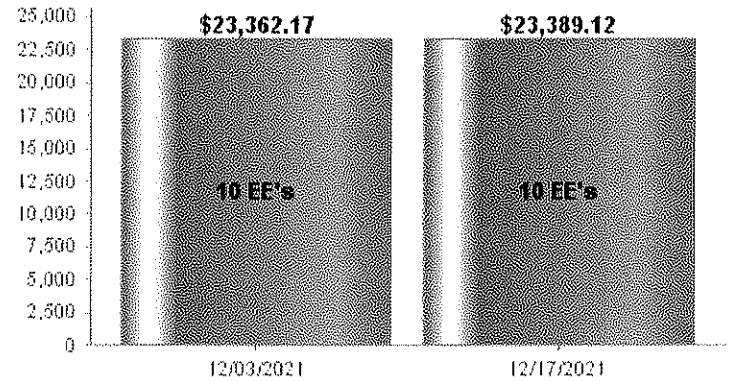
Cash Requirements: xxxxxx2200

	\$ Amount
Billing	78.50
Tax Payment	5,438.22
Empl. Dir. Dep. SPA	17,303.01
Total	22,819.73

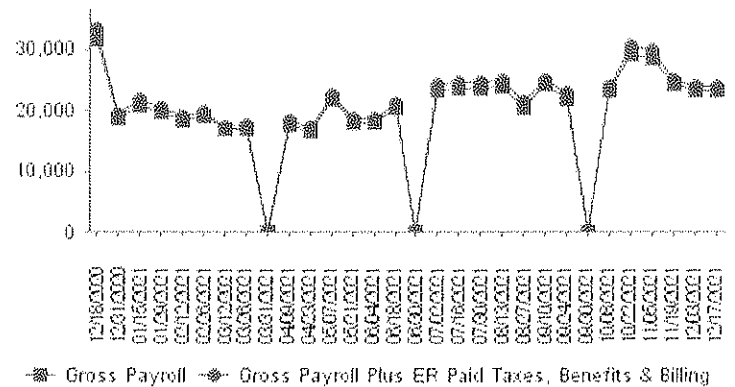
General Ledger Summary

	Debit/Exp.	Credit/Liab.
Earning	23,389.12	
ER Tax (Offset)	597.79	
Invoice	78.50	
Invoice		78.50
ER Tax		597.79
Deduction		1,245.68
Tax		4,840.43
Direct Deposit		17,303.01
Total	24,065.41	24,065.41

Comparison To Last Pay Period - Gross Wages



Rolling 12 Month Payroll View



Pay Statement History
 Gross to Net, Last Name

Last First Name	Default Department	Type	Pay Date	#	Total Hours	Gross	Reimburse	Federal Income Tax	OASDI Amount	Medicare Amount	California SDI Amount	California Deduction (ER)	California Deduction (ER)	Net Payment	OASDI Amount (ER)	Medicare Amount (ER)	Federal Unemploy Tax Amount (ER)	ER SUTA Amount (ER)	California Employ Tax Amount (ER)
Bellaich, Daren	CHIEF	Regular	12/30/2021	-11283	12.00	\$4,437.76	-	\$509.65	-	\$64.35	\$191.24	\$27.00	-	\$3,645.52	-	\$64.35	-	-	-
Hardy, Lisa	EXTRA HELP	Regular	12/30/2021	-11284	48.00	\$879.36	-	\$66.01	\$54.52	\$12.75	\$7.89	-	-	\$738.19	\$54.52	\$12.75	-	-	-
Infante, Susan	ADMIIN	Regular	12/30/2021	-11285	12.75	\$399.20	-	\$24.73	\$24.75	\$5.79	-	-	-	\$343.93	\$24.75	\$5.79	-	-	-
Lopez, Daniel	VOLUNTEE	Regular	12/30/2021	50260	2.00	\$219.60	-	\$13.62	\$13.62	\$3.18	-	-	-	\$202.80	\$13.62	\$3.18	-	-	-
Martin, Dean	ENGINEER	Regular	12/30/2021	-11287	180.00	\$4,145.52	-	\$643.91	\$257.02	\$60.11	\$248.45	\$352.47	-	\$2,583.56	\$257.02	\$60.11	-	-	-
Maxwell, Scott	EXTRA HELP	Regular	12/30/2021	-11288	24.00	\$439.68	-	\$27.26	\$27.26	\$6.38	-	-	-	\$406.04	\$27.26	\$6.38	-	-	-
Meyer, Matthew	CAPTAIN	Regular	12/30/2021	-11295	108.00	\$2,917.08	-	\$410.67	-	\$42.30	\$126.73	\$262.54	-	\$2,074.84	-	\$42.30	-	-	-
Meyer, Matthew	CAPTAIN	Manual	12/30/2021	-11282	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Molesworth III, Robert	ENGINEER	Regular	12/30/2021	-11289	108.00	\$2,372.76	-	\$136.41	-	\$34.41	\$21.37	\$308.46	-	\$1,872.11	-	\$34.41	-	-	-
Morrison, James	VOLUNTEE	Regular	12/30/2021	-11290	1.00	\$109.80	-	\$6.81	\$6.81	\$1.59	-	-	-	\$101.40	\$6.81	\$1.59	-	-	-
Paolini, Travis	EXTRA HELP	Regular	12/30/2021	50261	24.00	\$439.68	-	\$27.26	\$27.26	\$6.38	-	-	-	\$406.04	\$27.26	\$6.38	-	-	-
Pappas, Trevor	VOLUNTEE	Regular	12/30/2021	-11292	0.50	\$54.90	-	\$3.41	\$3.41	\$0.80	-	-	-	\$50.69	\$3.41	\$0.80	-	-	-
Soto-Pomero, Francisco	CAPTAIN	Regular	12/30/2021	-11293	228.00	\$6,759.24	-	1,254.93	-	\$98.01	\$508.89	\$450.25	-	\$4,447.16	-	\$98.01	-	-	-
Vanderkleer, Jason	EXTRA HELP	Regular	12/30/2021	-11294	24.00	\$439.68	-	\$27.26	\$27.26	\$6.38	-	-	-	\$406.04	\$27.26	\$6.38	-	-	-
Report Total					772.25	23,614.26		3,046.31	\$441.91	\$342.43	\$1,104.57	\$1,400.72		17,278.32	\$441.91	\$342.43			

Payroll Overview

Payroll	Regular	12/30/2021
Pay Date		12/30/2021
# Employees		13
# Paid Employees		13
# Pay Statements		14
# Regular	13	
# Manual	1	
# Pay Periods		1
EE's Paid More Than Once		1

Employee Payments

	#	EE's	\$ Amount
Checks	2	2	608.84
Direct Deposits Debited	11	11	16,669.48 ^D
Total			17,278.32
(D) Innovative Business Solutions, Inc. Admin Debit			-16,669.48
Your Remaining Bank Account Liability			608.84
Vouchers Printed	0		
Vouchers Suppressed	0		

Taxes

	EIN	EE's	\$ Amount
FIT/EE	94-2826574	7	3,046.31 ^D
FICA/ER	94-2826574	9	441.91 ^D
FICA/EE	94-2826574	9	441.91 ^D
MEDI/ER	94-2826574	13	342.43 ^D
MEDI/EE	94-2826574	13	342.43 ^D
SIT:CA/EE	944-0752-5	6	1,104.57 ^D
Total			5,719.56
(D) Innovative Business Solutions, Inc. Admin Debit			-5,719.56
Your Remaining Tax Liability			0.00

Amount does not include credits/deferrals listed in Families First Coronavirus Response Act/CARES Act section.

Vendor Liabilities

No Data

Billing

Invoice Total	93.70
Innovative Business Solutions, Inc. Admin Debit	-93.70
Amount Due	0.00

Total

Total	23,091.58
Innovative Business Solutions, Inc. Admin Debit	-22,482.74
Total of Your Responsibility	608.84

Recap

Innovative Business S	Date	Bank Account #	\$ Amount
Billing	12/29/2021	xxxxxx2200	93.70
Tax Payment	12/29/2021	xxxxxx2200	5,719.56
Empl. Dir. Dep. SPA	12/29/2021	xxxxxx2200	16,669.48
Total Debits			22,482.74

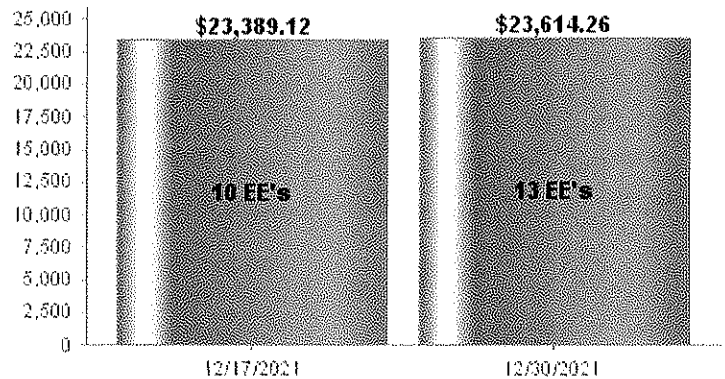
Cash Requirements: xxxxxx2200

	\$ Amount
Billing	93.70
Tax Payment	5,719.56
Empl. Checks	608.84
Empl. Dir. Dep. SPA	16,669.48
Total	23,091.58

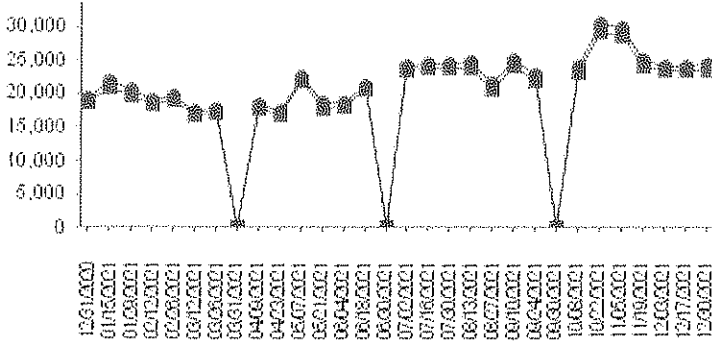
General Ledger Summary

	Debit/Exp.	Credit/Liab.
Earning	26,855.46	3,241.20
ER Tax (Offset)	784.34	
Invoice	93.70	
Invoice		93.70
Check		608.84
ER Tax		784.34
Deduction		1,400.72
Tax		4,935.22
Direct Deposit		16,669.48
	27,733.50	27,733.50

Comparison To Last Pay Period - Gross Wages



Rolling 12 Month Payroll View



■ Gross Payroll ● Gross Payroll Plus ER Paid Taxes, Benefits & Billing

Kenwood Fire Protection District Profit & Loss Budget vs. Actual July through December 2021

	Jul - Dec 21	Budget	\$ Left in Budget	% of Budget Used
Ordinary Income/Expense				
Income				
10 - Tax Revenue				
1000 - Prop Taxes - CY Secured	528,416.24	888,818.00	-360,401.76	59.45%
1001 - CY Direct Charges	29,316.79	46,260.00	-16,943.21	63.37%
1020 - Prop Tax CY Supp	0.00	8,372.00	-8,372.00	0.0%
1040 - Property Tax - CY Unsec	26,490.23	26,021.00	469.23	101.8%
1011 - SB2557 Prop Tax Admin	372.18			
1050 - - Supplemental Prop Taxes -CY	10,736.62			
1051 - -Supplemental Prop Taxes - PY	-11.53			
1059 - - Prop Taxes - PY, Unsecured	459.73	0.00	459.73	100.0%
1060 - Prop Taxes - PY, Secured	-27.14			
1061 - PY Direct Charges	434.25	516.00	-81.75	84.16%
1070 - State-Other In-Lieu Tax	18.54	0.00	18.54	100.0%
1100 - Prop Taxes-PY Unsecured	0.00	72.00	-72.00	0.0%
Total 10 - Tax Revenue	596,205.91	970,059.00	-373,853.09	61.46%
17 - Use of Money/Prop				
1700 - Interest on Pooled Cash	60.17	72.00	-11.83	83.57%
Total 17 - Use of Money/Prop	60.17	72.00	-11.83	83.57%
20 - Intergovernmental Revenues				
2081 - Highway Rentals	0.00	5.00	-5.00	0.0%
2440 - HOPTR	3,239.56	2,511.00	728.56	129.02%
Total 20 - Intergovernmental Revenues	3,239.56	2,516.00	723.56	128.76%
30 - Charges for Services				
3661 - Fire Control Services	0.00	13,000.00	-13,000.00	0.0%
3700 - Copy/Transcribe Fees	0.00	50.00	-50.00	0.0%
Total 30 - Charges for Services	0.00	13,050.00	-13,050.00	0.0%

Kenwood Fire Protection District Profit & Loss Budget vs. Actual July through December 2021

	Jul - Dec 21	Budget	\$ Left in Budget	% of Budget Used
40 - Miscellaneous Revenues				
4040 - Miscellaneous Revenue	23,579.52			
4640 - Operating Transfer In	100,000.00	100,000.00	0.00	100.0%
Total 40 - Miscellaneous Revenues	<u>123,579.52</u>	<u>100,000.00</u>	<u>23,579.52</u>	<u>123.58%</u>
Total Income	<u>723,085.16</u>	<u>1,085,697.00</u>	<u>-362,611.84</u>	<u>66.6%</u>
Gross Profit	723,085.16	1,085,697.00	-362,611.84	66.6%
Expense				
50 - Salaries/Emp Benefits				
Gross Wages				
5910-Perm Positions	212,106.57	494,152.00	-282,045.43	42.92%
5911-Extra Help	33,327.77	55,000.00	-21,672.23	60.6%
5912-Overtime	65,663.74	61,770.00	3,893.74	106.3%
Total Gross Wages	<u>311,098.08</u>	<u>610,922.00</u>	<u>-299,823.92</u>	<u>50.92%</u>
5913 - Director Stipend	586.73	1,550.00	-963.27	37.85%
5914 - Volunteer Stipend	6,713.90	15,000.00	-8,286.10	44.76%
5922 - FICA ER Expense	6,500.05	15,000.00	-8,499.95	43.33%
5923 - CALPERS Retirement	59,446.44	110,842.00	-51,395.56	53.63%
5924 - Medicare ER Exp	4,959.93	8,500.00	-3,540.07	58.35%
5925 - NYL INS.	114.00			
5930 - CALPERS Health/Dental/Visi	61,577.08	139,294.00	-77,716.92	44.21%
5940 - WORKERS COMP	24,580.00	45,000.00	-20,420.00	54.62%
Total 50 - Salaries/Emp Benefits	<u>475,576.21</u>	<u>946,108.00</u>	<u>-470,531.79</u>	<u>50.27%</u>
60 - Services/Supplies				
6020-Clothing/Personal	1,797.45	6,000.00	-4,202.55	29.96%
6021-Uniform Expense(Daren)	0.00	1,500.00	-1,500.00	0.0%

Kenwood Fire Protection District Profit & Loss Budget vs. Actual July through December 2021

	Jul - Dec 21	Budget	\$ Left in Budget	% of Budget Used
6022-Clothing/Safety	478.72	10,000.00	-9,521.28	4.79%
6040-Communications	4,017.02	9,500.00	-5,482.98	42.28%
6080-Household Expense	1,573.50	4,500.00	-2,926.50	34.97%
6100-Insurance	19,064.00	19,500.00	-436.00	97.76%
6140-Maintenance-Equipment	19,991.66	19,600.00	391.66	102.0%
6180-Maintenance-Bldgs/Imp.	1,511.46	9,000.00	-7,488.54	16.79%
6280-Memberships	3,555.50	5,300.00	-1,744.50	67.09%
6400-Office Expense	1,718.06	4,500.00	-2,781.94	38.18%
6457-Computer Charges	579.96	7,900.00	-7,320.04	7.34%
6461-Supplies/Expenses(Ops)	-5.15	5,000.00	-5,005.15	-0.1%
6500-Professional/Special Svcs.				
6500.01 - Professional/Special Services	3,820.75			
6500.02 - Bank/Bankcard Service Charges	20.40			
6500.03 - PR Processing Fee	1,270.25			
6500-Professional/Special Svcs. - Other	0.00	10,000.00	-10,000.00	0.0%
Total 6500-Professional/Special Svcs.	5,111.40	10,000.00	-4,888.60	51.11%
6526-REDCOM/Dispatch	0.00	1,676.00	-1,676.00	0.0%
6576-Actuarial Services	1,275.00	6,300.00	-5,025.00	20.24%
6587-LAFCO Charges	2,505.00	2,000.00	505.00	125.25%
6630-Audit/Accounting Srvc.	0.00	8,000.00	-8,000.00	0.0%
6637-Prop.Tax Admin Fee	0.00	500.00	-500.00	0.0%
6800-Public/Legal Notices	0.00	1,000.00	-1,000.00	0.0%
6880-Small Tools/Equip.	7,301.86	7,100.00	201.86	102.84%
7005-Election Expense	19,448.78	42,000.00	-22,551.22	46.31%
7120-Training/InService	169.09	9,500.00	-9,330.91	1.78%
7201-Gas/Oil/Fuel	8,446.92	14,420.00	-5,973.08	58.58%
7300-Trans./Travel/Meetings	293.52	2,500.00	-2,206.48	11.74%
7320-Utilities	6,718.85	15,500.00	-8,781.15	43.35%
Total 60 - Services/Supplies	105,552.60	222,796.00	-117,243.40	47.38%

Kenwood Fire Protection District Profit & Loss Budget vs. Actual July through December 2021

	<u>Jul - Dec 21</u>	<u>Budget</u>	<u>\$ Left in Budget</u>	<u>% of Budget Used</u>
8510 - Capital Outlay-Bldg Imp	0.00	10,000.00	-10,000.00	0.0%
8560 - Capital Outlay-Equipment	0.00	10,000.00	-10,000.00	0.0%
8620-UNCLM-OT-Within a Fund	14,428.09	100,000.00	-85,571.91	14.43%
9000-Approp. for Contingency	0.00	15,000.00	-15,000.00	0.0%
Total Expense	<u>595,556.90</u>	<u>1,303,904.00</u>	<u>-708,347.10</u>	<u>45.68%</u>
Net Ordinary Income	<u>127,528.26</u>	<u>-218,207.00</u>	<u>345,735.26</u>	<u>-58.44%</u>
	<u><u>127,528.26</u></u>	<u><u>-218,207.00</u></u>	<u><u>345,735.26</u></u>	<u><u>-58.44%</u></u>