

Certificate of Achievement for Excellence in Financial Reporting Summary of Grading

Southern Marin Fire Protection District, California
Member ID: 300261790
Report #: COA-2021-02031

The Certificate of Achievement Program Special Review Committee (SRC) has completed its review of your annual comprehensive financial report. The grades awarded for each grading category are listed below, followed by comments and suggestions for improvement grouped by category.

| Grading Category | Grade |
|---|----------------|
| 101 - Cover, table of contents, and formatting | Proficient |
| 102 - Introductory section | Proficient |
| 103 - Report of the independent auditor | Proficient |
| 104 - Management's discussion and analysis (MD&A) | Proficient |
| 105 - Basic financial statements (preliminary considerations) | Proficient |
| 106 - Government-wide financial statements | Proficient |
| 107 - Fund financial statements (general considerations) | Proficient |
| 108 - Governmental fund financial statements | Proficient |
| 109 - Proprietary fund financial statements | Not Applicable |
| 110 - Fiduciary fund financial statements | Not Applicable |
| 111 - Summary of significant accounting policies (SSAP) | Proficient |
| 112 - Note disclosure (other than the SSAP and pension-related disclosures) | Proficient |
| 113 - Pension-related note disclosures | Proficient |
| 114 - Required supplementary information (RSI) | Proficient |
| 115 - Combining and individual fund information and other supplementary information | Not Applicable |
| 118 - Statistical section | Proficient |
| 119 - Other considerations | Proficient |