



**RANCHO SANTA FE FIRE PROTECTION DISTRICT
BOARD OF DIRECTORS MEETING
AGENDA**

Rancho Santa Fe FPD
Board Room – 18027 Calle Ambiente
Rancho Santa Fe, California 92067

November 12, 2014
Regular Meeting
1:00 pm PT

RULES FOR ADDRESSING BOARD OF DIRECTORS

Members of the audience who wish to address the Board of Directors are requested to complete a form near the entrance of the meeting room and submit it to the Board Clerk.

Any person may address the Board on any item of Board business or Board concern. The Board cannot take action on any matter presented during Public Comment, but can refer it to the Administrative Officer for review and possible discussion at a future meeting. As permitted by State Law, the Board may take action on matters of an urgent nature or which require immediate attention. The maximum time allotted for each presentation is FIVE (5) MINUTES.

Pledge of Allegiance

1. Roll Call
2. Public Comment

All items listed on the Consent Calendar is considered routine and will be enacted by one motion without discussion unless Board Members, Staff or the public requests removal of an item for separate discussion and action. The Board of Directors has the option of considering items removed from the Consent Calendar immediately or under Unfinished Business.

3. Consent Calendar

a. Board of Directors Minutes

- i) Board of Directors minutes of October 8, 2014

ACTION REQUESTED: **Approve**

b. Receive and File

- i) Monthly/Quarterly Reports – ACTION REQUESTED: **Information**

- 1) List of Demands Check 25571 thru 25650 for the period October 1 – October 31, 2014 totaling:
\$ 378,117.38
Payroll for the period October 1 – October 31, 2014 \$ 553,555.33
TOTAL DISTRIBUTION \$ 931,672.71
- 2) Budget Review – July 1, 2014 – September 30, 2014
- 3) Statement of Cash Assets – September 30, 2014

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in a meeting, please contact the Secretary at 858-756-5971. Notification 48 hours prior to the meeting will enable the District to make reasonable arrangements to assure accessibility to the meeting.

- 4) Activity Reports – October 2014
 - Operations
 - Training
 - Fire Prevention
- 5) District Articles
- 6) Correspondence - letters/cards were received from the following members of the public:
 - Grateful residents
- 7) Travel Report
 - Michel – CalChiefs Conference – Long Beach (*September 30 – October 2*)
 - Ashcraft – CalPERS Conference – Riverside (*October 26-28*)
 - Michel – CalPERS Conference – Riverside (*October 26-28*)

4. Old Business

a. LAFCO Application – Update

To discuss the status of application for proposed “Rancho Santa Fe Fire Protection District Reorganization”: Dissolution of County Service Area No. 107 (Elfin Forest/Harmony Grove) and annexation to Rancho Santa Fe Fire Protection District

ACTION REQUESTED: [Information](#)

5. New Business

a. Independent Auditor’s Report FY 2013/2014

The Finance ad hoc committee will make a presentation on the financial status of the Fire District for FY14 and present any findings resulting from the year-end audit to the Board of Directors.

ACTION REQUESTED: [Accept](#)

b. Budget Authorization

To discuss and/or approve the replacement purchase of a Thermal Imaging Camera. [Staff Report 14-29](#)

ACTION REQUESTED: [Authorize purchase and use capital replacement funds as the funding source](#)

c. Budget Authorization

To discuss and/or approve the purchase of portable strategic fire simulators from approved grant funding. [Staff Report 14-30](#)

ACTION REQUESTED: [Authorize purchase and expense in FY15](#)

d. Board of Directors Meeting Calendar

To discuss and confirm the CY15 meeting schedule. [Staff Report 14-31](#)

ACTION REQUESTED: [Confirm dates and/or modify board meeting schedule, if necessary](#)

6. Oral Report

a. Fire Chief – Michel

i) CSA 107 Elfin Forest/Harmony Grove – Update

ii) CalPERS Conference – Update

iii) District Activities

b. Operations – Deputy Chief

c. Training – Battalion Chief

d. Fire Prevention – Fire Marshal

e. Administrative Manager

i) AB1234 Mandatory Compliance (Ethics Training) – December 10, 2014

ii) Appeal process training for an independent board

f. Board of Directors

i) North County Dispatch JPA – Update

ii) County Service Area – 17 – Update

iii) Comments

7. Closed Session

- a. With respect to every item of business to be discussed in closed session pursuant to Section 54957.6:
CONFERENCE WITH LABOR NEGOTIATORS
Agency Negotiators: Jim Ashcraft, Randy Malin, and assigned Staff
Unrepresented Employees: Fire Chief, Deputy Chief, Battalion Chief (4), Fire Marshal, and
Administrative Manager
Under Negotiation: Successor resolution for salary compensation and benefits

8. Adjournment

The next regular Board of Directors meeting to be December 10, 2014 in the Board Room located at 18027 Calle Ambiente, Rancho Santa Fe, California. The business meeting will commence at 1:00 p.m.



RANCHO SANTA FE FIRE PROTECTION DISTRICT
Board of Directors Regular Meeting Agenda
Wednesday, November 12, 2014 1:00 pm PT

CERTIFICATION OF POSTING

I certify that on November 6, 2014 a copy of the foregoing agenda was posted on the District's website and near the meeting place of the Board of Directors of Rancho Santa Fe Fire Protection District, said time being at least 72 hours in advance of the meeting of the Board of Directors (Government Code Section 54954.2)

Executed at Rancho Santa Fe, California on November 6, 2014

A handwritten signature in black ink, appearing to read "Karlana Rannals", written over a horizontal line.

Karlana Rannals
Board Clerk



**RANCHO SANTA FE FIRE PROTECTION DISTRICT
REGULAR BOARD OF DIRECTORS MEETING
MINUTES – October 8, 2014**

President Ashcraft called to order the regular session of the Rancho Santa Fe Fire Protection District Board of Directors at 1:00 Pm.

Pledge of Allegiance

Deputy Chief Mike Gibbs led the assembly in the *Pledge of Allegiance*.

1. Roll Call

Directors Present: Ashcraft, Hillgren, Malin, Stine, Tanner

Directors Absent: None

Staff Present: Tony Michel, Fire Chief; Mike Gibbs, Deputy Chief; Jim Sturtevant, Battalion Chief; and Karlana Rannals, Board Clerk

2. Special Presentation

a. Introductions

Deputy Chief Gibbs gave a brief biography for each of the District's newest personnel and introduced Firefighter/Paramedic Kevin Krainock, Abigail Lloyd, and Brian Salameh to the Board of Directors. All personnel started their employment September 8, 2014, and they have completed their three-week mini academy. President Ashcraft, on behalf of the Board of Directors, welcomed them and wished all success in their career with the fire district.

3. Public Comment

No one requested to speak to the board.

4. Motion waiving reading in full of all Resolutions/Ordinances

MOTION BY DIRECTOR HILLGREN, SECOND BY DIRECTOR STINE, and CARRIED 5 AYES; 0 NOES; 0 ABSENT; 0 ABSTAIN to waive reading in full of all resolutions/ordinances.

5. Consent Calendar

MOTION BY DIRECTOR HILLGREN, SECOND BY DIRECTOR TANNER, CARRIED 5 AYES; 0 NOES; 0 ABSENT to approve the Consent Calendar with the removal of 5.c.i) – Acceptance of Donation, and 5.c.ii) District Policies 1) – 7).

a. Board of Directors Minutes

i) Board of Directors minutes of September 10, 2014

b. Receive and File

i) Monthly/Quarterly Reports – ACTION REQUESTED: [Information](#)

1) List of Demands Check 25487 thru 25570 for the period September 1 – September 30, 2014 totaling:

	\$ 430,489.34
Payroll for the period September 1 – September 30, 2014	<u>\$ 685,060.69</u>
TOTAL DISTRIBUTION	\$1,112,550.03

Minutes

Rancho Santa Fe Fire Protection District Board of Directors

October 8, 2014

Page 2 of 6

- 2) Activity Reports – September 2014
 - Operations
 - Training
 - Fire Prevention
- 3) District Articles
- 4) Correspondence - letters/cards were received from the following members of the public:
 - City of San Diego
- 5) Travel Report
 - Michel – IAFC Conference (August 13-17, 2014)

The Board discussed the items pulled:

5. c. i) Acceptance of Donation

Chief Michel provided a summary report as to why the community center wanted to donate money to the district. He informed the board that with this donation of \$5,000 and a previous \$10,000 donation, staff would recommend using the funds to purchase equipment for public education.

5. c. ii) District Policies

Chief Michel reminded the board that they requested that legal counsel review and update if needed, all district policies. Legal counsel identified policies that potentially the District has an exposure, and recommended the policies listed in the staff report to be submitted to the Board for ratification. Chief Michel reviewed the major changes in each policy. Staff responded to questions from the Board.

MOTION BY DIRECTOR HILLGREN, SECOND BY DIRECTOR STINE, CARRIED 5 AYES; 0 NOES; 0 ABSENT to approve Consent Calendar item 5. c. i) – Acceptance of Donation; and ratify Consent Calendar item 5. c.

ii) District Policies –

- 1) A100.04 – Requirements for Operating District Vehicles
- 2) A100.06 – Gratuities
- 3) A100.08 – Use of Electronic Media
- 4) A100.10 – Bell of Distinction Award Process
- 5) A200.02 – Discipline/Rules of Conduct
- 6) A200.05 – Harassment, Discrimination, and Retaliation Policy
- 7) A500.07 – HIPPA Privacy Rules

6. Old Business

a. LAFCO Application – Update

Chief Michel reported that the District did receive a copy of the preliminary staff report prepared by LAFCO staff. He met with Michael Ott, Executive Officer on October 8 to discuss the preliminary report and proposed modifications. He informed the board that the district has an opportunity to provide comments to the report until November 3, 2014.

Due to a time certain agenda item, the discussion was suspended for the closed session matter.

10. Closed Session

Pursuant to section 54956.9, the board met in closed session from 2:06 – 3:19 am to discuss the following:

- a. Significant exposure to litigation pursuant to subdivision (b) of Section 54956.9: *one (1) case*
All board and staff members listed attended the closed session. Legal counsel for the district, Stephen J. Fitch, participated via conference call.

Upon reconvening to open session, President Ashcraft reported that the Board of Directors discussed the matter listed and provided direction to staff and legal counsel.

Ten-minute recess

Open session reconvened at 3:29 pm

6. Old Business (Cont.)

- a. LAFCO Update

Chief Michel resumed his discussion of the LAFCO preliminary report and the proposed modifications. Staff will provide comments for the report. He understands the role of LAFCO and their focus is to eliminate unserved areas within the County. However, he noted that one of his big concerns is the modification to parallel an annexation to CSA-17. There was no action taken by the board.

7. Resolution/Ordinance

- a. Resolution No. 2014-13

Chief Michel reported that the resolution submitted requires renewal every three years by California Fire Assistance Agreement (CFAA). Upon approval, the District will be able to seek cost recovery for expenses from the Poinsettia and Coco's fires.

MOTION BY DIRECTOR HILLGREN, SECOND BY DIRECTOR TANNER, and APPROVED Resolution No. 2014-13 *entitled* a resolution of the Board of Directors of the Rancho Santa Fe Fire Protection District Designation of Applicant's Agent Resolution for Non-State Agencies on a roll call vote:

AYES:	Ashcraft, Hillgren, Malin, Stine, Tanner
NOES:	None
ABSTAIN:	None
ABSENT:	None

- b. Resolution No. 2014-14

Chief Michel summarized the staff report provided. The only edit offers the opportunity for managers to convert unused vacation to cash. This recommended best management practice can limit the amount of vacation leave that an employee may accumulate and allow the District to avoid the accumulation of large unfunded liabilities.

MOTION BY DIRECTOR MALIN, SECOND BY DIRECTOR TANNER, and APPROVED Resolution No. 2014-14 *entitled* a resolution of the Board of Directors of the Rancho Santa Fe Fire Protection District Establishing Salaries and Benefits for Management Personnel on a roll call vote:

AYES:	Ashcraft, Hillgren, Malin, Stine, Tanner
NOES:	None
ABSTAIN:	None
ABSENT:	None

Director Hillgren left the meeting at 3:45pm.

8. New Business

a. Budget Authorization

Chief Gibbs summarized the staff report provided. Staff requested authorization to purchase ten (10) Philips HeartStart ALS monitors and (2) Philips HeartStart AED defibrillators. He reported that during this past year, the fire district in addition to three other CSA-17 agencies (Encinitas, Solana Beach, Del Mar) established a committee to evaluate the current EKG monitors on the market that best meets the District requirements; and to select a vendor who could meet the specifications approved by the committee. In an effort to obtain the best purchase price for the Phillips monitor, the committee was able to locate a competitive bid (by Phillips through an RFP process approved by the State of California's Department of General Services (DGS). All CSA-17 agencies, along with AMR, plan to purchase the HeartStart MRX monitors directly from the bid.

The EKG Monitor/Defibrillator Replacement qualifies as an appropriate capital expenditure to fund from the ALS/CSA-17 restricted cash account, which has a June 30, 2014 cash balance of \$146,661.57. He also requested that this equipment purchase be "expensed" in lieu of capitalizing the equipment.

MOTION BY DIRECTOR MALIN, SECOND BY DIRECTOR STINE, and CARRIED 4 AYES; 0 NOES; 1 ABSENT; 0 ABSTAIN to authorize the purchase of ten (10) Philips HeartStart ALS monitors and (2) Philips HeartStart AED defibrillators; and expense the equipment purchase in lieu of adding the equipment to the capital equipment list for depreciation.

b. Budget Authorization

Chief Michel summarized the staff report provided. Staff seeks authorization to purchase one (1) staff vehicle for the Fire Chief with radio, emergency lighting, and command package. The estimated total cost is \$50,000. He also reported that the oldest, highest mileage vehicle would be sold at auction. Staff responded to questions from the Board.

MOTION BY DIRECTOR MALIN, SECOND BY DIRECTOR STINE, and CARRIED 4 AYES; 0 NOES; 1 ABSENT; 0 ABSTAIN to authorize the purchase of a replacement vehicle for the Fire Chief for the estimated cost of \$50,000; and authorize the oldest, highest mileage vehicle to be sold at auction.

9. Oral Report

a. Fire Chief – Michel

- i) CSA 107 – Elfin Forest/Harmony Grove – Update: the board was informed that the developer continues to work on the infrastructure. Phase 1 grading is mostly complete. They plan to start constructing the models March 2015.

- ii) District Activities:

- Pancake Breakfast – *October 12, 2014* at RSF1 from 8 – 11 am. For information only.

b. Operations – Deputy Chief

Chief Gibbs summarized the previous month activity. The district call volume has decreased. He distributed the seasonal outlook report and reported that fuel moistures are at record lows. He reported that the significant activity included: 1) Structure fire (Mt Israel Place), cause electrical; and 2) Multi-patient traffic collision (La Granada). He also spoke about the successful press conference held October 6 for the relocation of a helicopter to water treatment plant, owned by Olivenhain Water District.

c. Training – Battalion Chief

Chief Sturtevant reported for Chief Davidson summarized the training activity for June/July. It included:

- i) Swift water rescue
- ii) EMS Continuing Education

d. Fire Prevention – Fire Marshal

Chief Michel summarized the activity for the previous month. The District's prevention staff continues to work with the CONE committee.

e. Administrative Manager

- i) No report

f. Board of Directors

- i) North County Dispatch JPA – Update: Ashcraft – no report. The next meeting is scheduled for December 4, 2014.

- ii) County Service Area – 17 – Update: Hillgren – no report. The next meeting is scheduled for November 4, 2014.

- iii) Comments

- Malin – discussed the decision by a bankruptcy judge that the city of Stockton has the right to reduce pension payments and even sever ties with CalPERS. He also discussed the investment options that CalPERS chooses to invest with
 - Stine – discussed the Pulse Point app on his smartphone, reporting that he knew about the recent vegetation fire before staff had the opportunity to send a message to the board members
 - Ashcraft – he complimented district staff for the successful implementation of several “out of the box” ideas, which included the helicopter.

11. Adjournment

Meeting adjourned at 4:18 pm.

Karlana Rannals
Secretary

James H Ashcraft
President

Rancho Santa Fe Fire Protection District

List of Demands ~ October 2014

<i>Check</i>	<i>Amount</i>	<i>Vendor</i>	<i>Purpose</i>
25571	\$6.99	4S Ranch Gasoline & Carwash LP	Car Wash
25572	\$214.00	A-1 & North County Lock & Safe Service	Building RSF2
25573	\$105.00	Aair Purification Systems	Building RSF3
25574	\$354.00	Accme Janitorial Service Inc	Building ADMIN
25575	\$1,304.34	AT&T Calnet 2	Telephone RSF2/3/4
25576	\$200.00	Carlsbad Fire Department Foundation	Education/Training Reimbursement
25577	\$16.02	Complete Office of California Inc	Office Supplies
25578	\$1,031.61	Compressed Air Specialties Inc	BA Compressor Maintenance
25579	\$225.00	Dept. of Industrial Relations	Permits - County/City
25580	\$664.42	Fire ETC Inc	Safety Clothing (Protective)
25581	\$4,750.07	Fitness Warehouse USA & SD Fitness Repair	Fitness Equipment
25582	\$1,293.97	Health Net	Medical Insurance
25583	\$1,543.59	MGM Plastics, Inc.	Type I Engine 2014
25584	\$171.21	Pacific Coast Flag	Flags (State, USA)
25585	\$100.00	S & R Towing, Inc.	Training - Equipment/Supplies
25586	\$4,805.50	SoCo Group Inc	Gasoline & Diesel Fuel
25587	\$59.00	Terminix International	Building RSF2
25588	\$216.20	Turnout Maintenance Company LLC	Safety Clothing (Protective)
25589	\$12.30	U P S	Shipping Service
25590	\$7,396.27	U S Bank Corporate Payment System	Cal-Card./IMPAC program
25591	\$722.62	United States Latex Prod. Inc	CSA-17 Contract
25592	\$1,059.97	Verizon Wireless	Telephone - Cellular & Cellular parts/supplies
25593	\$38.50	Action Trophies & Engraving	Awards/Proclamations
25594	\$301.94	AT&T Calnet 2	Telephone ADMIN/NCDJPA/RSF1/3
25595	\$1,736.17	CDW Government Inc.	Computer/Printer Replacement
25596	\$4,002.00	Charles Z Fedak & Company	Accounting-Audit Services
25597	\$220.87	Complete Office of California Inc	Office Supplies
25598	\$2,561.00	County of SD/RCS	800 MHz Network Admin Fees & CAP Code Paging Service-Monthly Service
25600	\$94.42	East Penn/Brodings Battery Warehouse Inc	Battery's - Engine Battery
25601	\$581.79	Employment Development Dept-EDD	Unemployment Insurance
25602	\$201.00	Engineered Mechanical Services Inc	Building RSF2
25603	\$540.00	Fitch Law Firm Inc	Legal Services

Rancho Santa Fe Fire Protection District

List of Demands ~ October 2014

<i>Check</i>	<i>Amount</i>	<i>Vendor</i>	<i>Purpose</i>
25604	\$738.78	Home Depot, Inc	Elec/Gas/Propane RSF1, Apparatus Parts & Supplies, Apparatus - Miscellaneous, Battery's - Engine Battery, Station Replacement Items - RSF1, Landscape Maintenance Supply, Audio/Visual Supplies & Station Maintenance - RSF-1/2/3/4
25605	\$159.20	North County EVS Inc	Repair - ID 0211
25606	\$19,333.89	Olivenhain Municipal Water District	Water RSF2/3/4 & Sewer RSF4
25607	\$2,048.04	San Diego Gas & Electric	Elec/Gas/Propane RSF3
25608	\$1,453.26	Santa Fe Irrigation District	Water RSF1 & NCDJPA
25609	\$622.08	SDCPA / 911 Responder	CSA-17 Contract
25610	\$482.18	TelePacific Communications	Telephone ADMIN
25611	\$12.30	U P S	Shipping Service
25612	\$1,726.28	Waste Management Inc	Trash RSF1/2/3/4, NCDJPA & RSF Assn - Patrol
25613	\$147.07	Willis, Erwin L.	Computer Equipment/Parts Reimbursement
25614	\$5,500.00	WinTech Computer Services	Consulting Services
25615	\$537.50	Brand Ink Inc.	Uniform - Safety Personnel
25616	\$328.00	Dept of Forestry & Fire Protection	Certification
25617	\$900.00	Fairbanks Ranch Com. Serv. Dis	PY Expenses - Sewer Charges
25618	\$1,323.85	MJS Investigative Services	Legal Services
25619	\$325.00	Rancho Santa Fe Rotary	Association Dues
25620	\$125.00	RSF Mail Delivery Solutions, Inc.	Mail Delivery Service
25621	\$3,263.29	San Diego Gas & Electric	Elec/Gas/Propane RSF3/4
25622	\$1,200.00	Smith, Grant	Education/Training Reimbursement
25623	\$3,200.36	SoCo Group Inc	Gasoline & Diesel Fuel
25624	\$83.59	Time Warner Cable	Cable Service - Admin
25625	\$12.30	U P S	Shipping Service
25626	\$35.97	4S Ranch Gasoline & Carwash LP	Car Wash
25627	\$1,288.92	All Star Fire Equipment, Inc.	Safety Clothing (Protective)
25628	\$117.00	Ambulance Association of San Diego County	Admin - Local Conf/Seminars
25629	\$65.00	AT&T	Telephone ADMIN
25630	\$345.41	AT&T Calnet 2	Telephone ADMIN/RSF2/4 & NCDJPA
25631	\$151,927.07	CalPERS	PERS (Employer Paid)
25632	\$7,491.00	Cnty of SD-Registrar of Voters	Election Services
25633	\$44.59	Complete Office of California Inc	Office Supplies

Rancho Santa Fe Fire Protection District

List of Demands ~ October 2014

<i>Check</i>	<i>Amount</i>	<i>Vendor</i>	<i>Purpose</i>
25634	\$78.31	Daniels Tire Service Inc	Scheduled - ID 1181
25635	\$288.00	Dept of Forestry & Fire Protection	Certification
25636	\$2,809.17	Direct Energy Business - Dallas	Elec/Gas/Propane RSF1
25637	\$1,518.15	East Penn/Brodings Battery Warehouse Inc	Battery's - Engine Battery
25638	\$3,780.33	Guardian Life Insurance Co	Medical Insurance
25639	\$54,104.93	Health Net	Medical Insurance
25640	\$22,080.03	Kaiser Permanente	Medical Insurance
25641	\$1,493.81	Konica Minolta Business Inc	Copier Maintenance Contract
25642	\$904.20	Lincoln National Life Ins Co	Disability/Life Insurance
25643	\$35.00	Metro Fire & Safety Inc	Extinguishers - Service & Purchase
25644	\$150.65	Napa Auto Parts Inc	Battery's - Engine Battery
25645	\$35,776.50	North County Dispatch JPA	Dispatching
25646	\$291.00	Pitney Bowes Inc	Equipment Rental
25647	\$273.50	RSF Security Inc	Alarm System Monitoring - Admin
25648	\$6,924.75	San Diego Gas & Electric	Elec/Gas/Propane RSF1/2/ADMIN
25649	\$783.19	SoCo Group Inc	Gasoline & Diesel Fuel
25650	\$90.00	State Fire Training	Certification
25651	\$12.30	U P S	Shipping Service
EFT92	\$41.00	Rainville, Greg D.	Class B License Reimbursement
EFT96	\$225.00	RSFPFA	RSF Prof FF Assoc
Various	\$5,090.86	Medical Reimbursements	Various
Subtotal	\$378,117.38		
15-Oct-14	204,905.71	RSF Payroll	
16-Oct-14	2,677.76	RSF Payroll	
31-Oct-14	345,971.86	RSF Payroll	
Subtotal	553,555.33		
Grand Total	\$931,672.71		

**RANCHO SANTA FE FIRE PROTECTION DISTRICT
OPERATING EXPENDITURES FOR FISCAL YEAR 2015**

July 1, 2014 through September 30, 2014
FY15

	BUDGET EXPENDITURES FY15	ESTIMATED EXPENDITURES FY15	% OF BUDGET
PERSONNEL COSTS			
Salaries/Wages - Staff	\$5,665,548	\$1,261,714	22.3%
Holiday Pay	\$190,904	\$0	0.0%
Overtime	\$1,225,384	\$449,090	36.6%
Health Insurance + HRSA	\$1,309,802	\$355,856	27.2%
Life/LTD Insurance	\$25,799	\$5,795	22.5%
Retirement	\$1,469,310	\$195,369	13.3%
Unemployment Insurance	\$13,608	\$0	0.0%
Medicare / Social Security Tax	\$99,583	\$25,613	25.7%
Workers' Compensation/Wellness	\$200,925	\$61,835	30.8%
Labor (Temporary)	\$34,944	\$18,447	52.8%
PERSONNEL (Subtotal)	\$10,235,807	\$2,373,718	23.2%

RANCHO SANTA FE FIRE PROTECTION DISTRICT
OPERATING EXPENDITURES FOR FISCAL YEAR 2015
 July 1, 2014 through September 30, 2014

	BUDGET EXPENDITURES FY15	ESTIMATED EXPENDITURES FY15	% OF BUDGET
CONTRACTURAL			
Administrative Fees	\$204,395	\$18,825	9.2%
Advertising	\$1,500	\$0	0.0%
Apparatus	\$2,972	\$0	0.0%
Association Dues / Subscriptions	\$12,130	\$2,245	18.5%
Building/Facility Lease	\$29,151	\$0	0.0%
Dispatching	\$143,106	\$50,087	35.0%
Equipment Rental & Repairs	\$27,351	\$2,679	9.8%
Insurance	\$77,575	\$72,472	93.4%
Legal Services	\$31,750	\$5,964	18.8%
Licenses & Permits	\$8,939	\$2,389	26.7%
Meetings, Meals, Mileage	\$8,675	\$1,525	17.6%
Other Contractual Services	\$106,284	\$32,873	30.9%
Other Professional Services	\$167,871	\$32,086	19.1%
Service Agreements	\$27,848	\$13,134	47.2%
Soil Contamination Cleanup	\$1,000	\$0	0.0%
Training	\$84,350	\$8,908	10.6%
Utilities			
Electricity	\$124,353	\$29,640	23.8%
Sewer	\$13,145	\$0	0.0%
Telephone	\$52,545	\$10,852	20.7%
Trash	\$14,440	\$3,034	21.0%
Water	\$29,841	\$3,976	13.3%
Vehicle Maintenance (Scheduled)	\$56,200	\$7,952	14.2%
Vehicle Repair	\$69,300	\$7,194	10.4%
CONTRACTURAL COSTS (Subtotal)	\$1,294,722	\$305,835	23.6%

RANCHO SANTA FE FIRE PROTECTION DISTRICT
OPERATING EXPENDITURES FOR FISCAL YEAR 2015
July 1, 2014 through September 30, 2014

	BUDGET EXPENDITURES FY15	ESTIMATED EXPENDITURES FY15	% OF BUDGET
MATERIALS & SUPPLY			
Apparatus	\$19,771	\$8,748	44.2%
Audio Visual	\$350	\$62	17.7%
Books	\$2,727	\$688	25.2%
Cellular	\$1,560	\$792	50.8%
Computer	\$51,251	\$10,529	12.0%
Electrical Supplies	\$200	\$0	0.0%
Hose, Nozzles & Foam	\$6,000	\$3,236	53.9%
Food for Major Emergencies	\$1,200	\$0	0.0%
Fuel	\$72,022	\$23,335	32.4%
Furnishings/Equipment	\$9,000	\$0	0.0%
Grants	\$0	\$0	
Hydrant Maintenance	\$2,000	\$0	0.0%
Knox Replacement	\$0	\$0	0.0%
Landscape	\$0	\$14	0.0%
Lumber/Screws/Nails	\$100	\$0	0.0%
Maps	\$500	\$0	0.0%
Medical Supplies	\$203,622	\$6,114	3.0%
Miscellaneous	\$750	\$0	0.0%
Office - General	\$38,084	\$6,132	16.1%
Paint	\$100	\$0	0.0%
Program Supplies - CERT	\$0	\$0	
Public Education	\$21,226	\$79	0.4%
Radio	\$6,885	\$1,617	23.5%
Rock, Sand, Gravel	\$250	\$0	0.0%
Safety	\$59,134	\$19,026	32.2%
Special Events & Awards	\$10,500	\$543	5.2%
Station Maintenance/Supplies/Janitorial	\$36,066	\$10,787	29.9%
Street Signs & Markers	\$500	\$0	0.0%
Tools	\$901	\$0	0.0%
Training (Expendable Supplies)	\$7,500	\$1,947	26.0%
Uniforms	<u>\$22,010</u>	<u>\$5,763</u>	26.2%
MATERIAL & SUPPLY (Subtotal)	\$574,209	\$99,412	17.3%

RANCHO SANTA FE FIRE PROTECTION DISTRICT
OPERATING EXPENDITURES FOR FISCAL YEAR 2015
 July 1, 2014 through September 30, 2014

	BUDGET EXPENDITURES FY15	ESTIMATED EXPENDITURES FY15	% OF BUDGET
OPERATING COST SUMMARY			
Personnel	\$10,235,807	\$2,373,718	23.2%
Contractural	\$1,294,722	\$305,835	23.6%
Material & Supply	\$574,209	\$99,412	17.3%
Depreciation	\$723,732	\$180,933	25.0%
Grants			
Prior Year & Misc Reclassification Expenses	\$0	\$25,365	0.0%
(Fire Hose, Nozzel Supply \$10,208 and Radio Project \$15,157)			
TOTAL COSTS	<u>\$12,828,471</u>	<u>\$2,985,263</u>	23.3%
BEFORE CAPITAL OUTLAY			

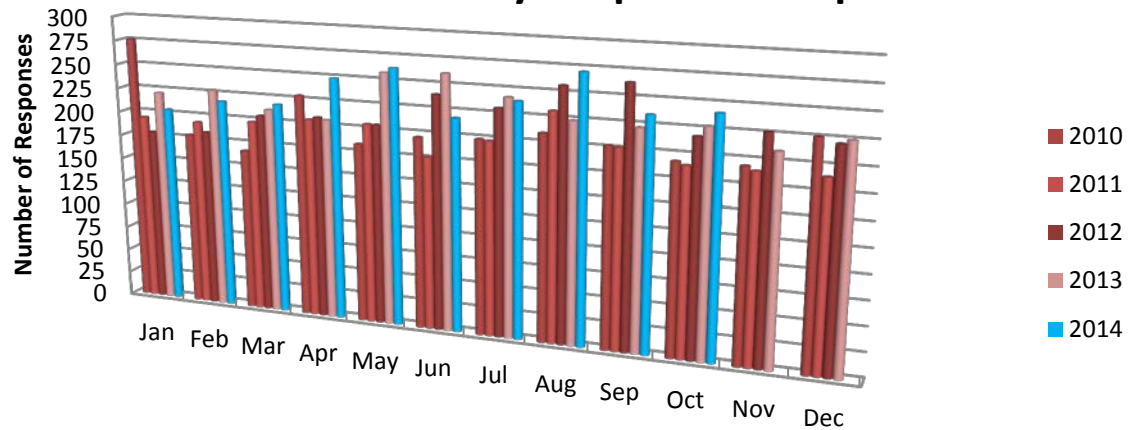
	BUDGET EXPENDITURES FY15	ESTIMATED EXPENDITURES FY15	% OF BUDGET
CAPITAL and PLANNED PROJECTS			
Air Conditioning Units - RSF 1	\$175,000		
Fire Prevention Software	\$21,125		
Microwave Wireless Network (FY10)	\$36,215		
Phone System	\$30,000	\$11,530	38.4%
Rescue Tool	\$30,000		
Engine - Type 1	\$570,000	\$572,953	100.5%
Engine - Type 1	\$630,000		
Staff Vehicle	\$50,000		
Total Capital & Projects	<u>\$1,542,340</u>	<u>\$584,483</u>	37.9%

COMBINED SUMMARY STATEMENT CASH ASSETS LIABILITIES

Rancho Santa Fe Fire Protection District
FY 15

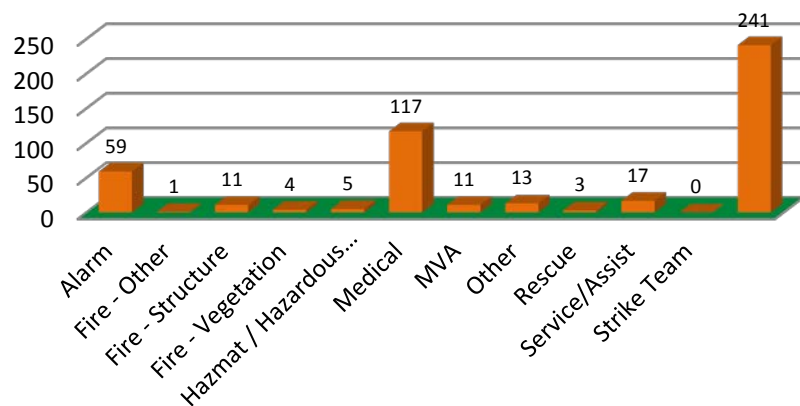
	PERIODS				
	June 30, 2014	July 31, 2014	August 31, 2014	September 30, 2014	September 30, 2013
Assets					
Current Assets					
Cash	\$ 15,465,308	\$ 13,907,762	\$ 13,405,445	\$ 12,480,516	\$ 12,029,764
GF Accounts Receivable	\$ 752,363	\$ 605,944	\$ 575,092	\$ 580,382	\$ 155,948
ALS (Paramedic)	\$ 146,662	\$ 146,810	\$ 157,502	\$ 157,502	\$ 151,816
MDC Reserve	\$ 18,150	\$ 35,934	\$ 35,934	\$ 35,934	\$ 18,131
PASIS (Workers Compensation)	\$ 556,551	\$ 557,119	\$ 557,119	\$ 557,119	\$ 617,131
PREPAID (Cap Assets)	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL ASSETS	<u>\$ 16,939,034</u>	<u>\$ 15,253,569</u>	<u>\$ 14,731,092</u>	<u>\$ 13,811,453</u>	<u>\$ 12,972,790</u>
Liabilities					
Current Liabilities					
Accounts Payable	\$ 144,254	\$ 18,889	\$ 21,853	\$ 4,517	\$ 1,216
Accrued Expenses	\$ 260,165	\$ 260,165	\$ 260,165	\$ 331,548	\$ 332,589
Other Payables	\$ 56,731	\$ 56,731	\$ 56,731	\$ -	\$ -
TOTAL LIABILITIES	<u>\$ 461,149</u>	<u>\$ 335,785</u>	<u>\$ 338,748</u>	<u>\$ 336,065</u>	<u>\$ 333,805</u>
Long Term Liabilities					
Contract Compensation	\$ 543,289	\$ 543,289	\$ 543,289	\$ 524,076	\$ 455,302
IBNR Liability (Workers Compensation)	\$ 191,282	\$ 191,282	\$ 191,282	\$ 191,282	\$ 243,755
Soil Contamination	\$ 6,106	\$ 6,106	\$ 6,106	\$ 6,106	\$ 6,106
TOTAL LONG TERM LIABILITIES	<u>\$ 740,677</u>	<u>\$ 740,677</u>	<u>\$ 740,677</u>	<u>\$ 721,464</u>	<u>\$ 705,163</u>
Fund Balance					
Restricted Reserves					
ALS / MDC Funds	\$ 164,846	\$ 182,630	\$ 182,630	\$ 193,471	\$ 169,946
PASIS (Workers Compensation)	\$ 365,269	\$ 365,837	\$ 365,837	\$ 365,837	\$ 348,376
General Fund Reserves					
CalPERS	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000
Capital Replacement	\$ 7,459,190	\$ 7,459,190	\$ 7,459,190	\$ 7,640,123	\$ 6,916,984
Designated (RCS Infrastructure, P25 Radio, Enviro. Sustain.)	\$ 950,000	\$ 950,000	\$ 950,000	\$ 950,000	\$ 1,075,000
Operating	\$ 4,500,000	\$ 4,500,000	\$ 3,500,000	\$ 2,500,000	\$ 1,730,769
Undesignated Reserves	\$ 31,030	\$ 80,119	\$ 80,119	\$ 69,278	
FY 14 Net Income	\$ 1,066,873	\$ (560,668)	\$ (86,109)	\$ (164,784)	\$ 492,747
TOTAL FUND BALANCE	<u>\$ 15,737,208</u>	<u>\$ 14,177,108</u>	<u>\$ 13,651,667</u>	<u>\$ 12,753,925</u>	<u>\$ 11,933,822</u>
TOTAL LIABILITIES & FUND BALANCE	<u>\$ 16,939,034</u>	<u>\$ 15,253,569</u>	<u>\$ 14,731,092</u>	<u>\$ 13,811,453</u>	<u>\$ 12,972,790</u>
Restricted Cash					
Fire Mitigation	\$ 681,426	\$ 773,789	\$ 773,789	\$ 773,789	\$ 90,593
FMF Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -
FMF Accounts Receivable	\$ 92,363	\$ -	\$ -	\$ 74,991	\$ 67,188
FMF Deposit In Transit	\$ -	\$ -	\$ -	\$ -	\$ -
	<u>\$ 773,789</u>	<u>\$ 773,789</u>	<u>\$ 773,789</u>	<u>\$ 848,781</u>	<u>\$ 157,781</u>
Combined Fund Total	<u>\$ 17,712,823</u>	<u>\$ 16,027,359</u>	<u>\$ 15,504,881</u>	<u>\$ 14,660,234</u>	<u>\$ 13,130,571</u>

Five Year Monthly Response Comparison

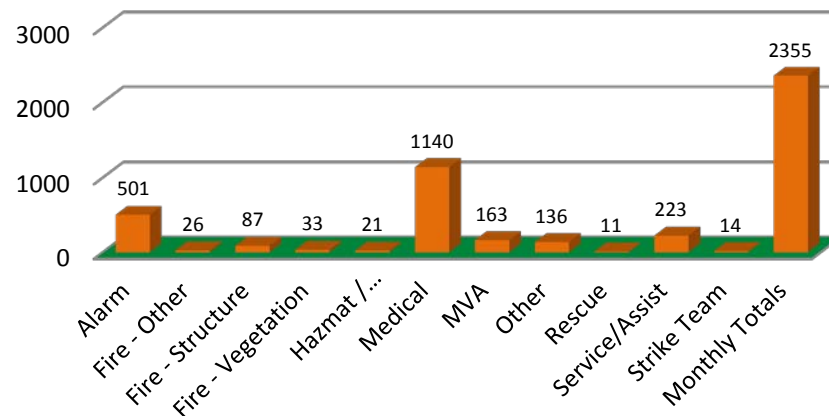


2014	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD Responses
Responses	204	217	218	249	263	218	239	271	235	241			2,355
YTD	204	421	639	888	1,151	1,369	1,608	1,879	2,114	2,355			2%
2013	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD Responses
Responses	221	228	212	206	258	261	242	224	222	228	210	225	2,737
YTD	221	449	661	867	1,125	1,386	1,628	1,852	2,074	2,302	2,512	2,737	4%
2012	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD Responses
Responses	179	183	205	208	205	240	231	257	264	218	227	221	2,638
YTD	179	362	567	775	980	1,220	1,451	1,708	1,972	2,190	2,417	2,638	11.12%
2011	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD Responses
Responses	194	193	198	205	205	177	198	232	202	190	190	190	2,374
YTD	194	387	585	790	995	1,172	1,370	1,602	1,804	1,994	2,184	2,374	-3%
2010	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD Responses
Responses	276	179	167	229	184	196	199	210	203	193	194	226	2,456
YTD	276	455	622	851	1,035	1,231	1,430	1,640	1,843	2,036	2,230	2,456	4.7%

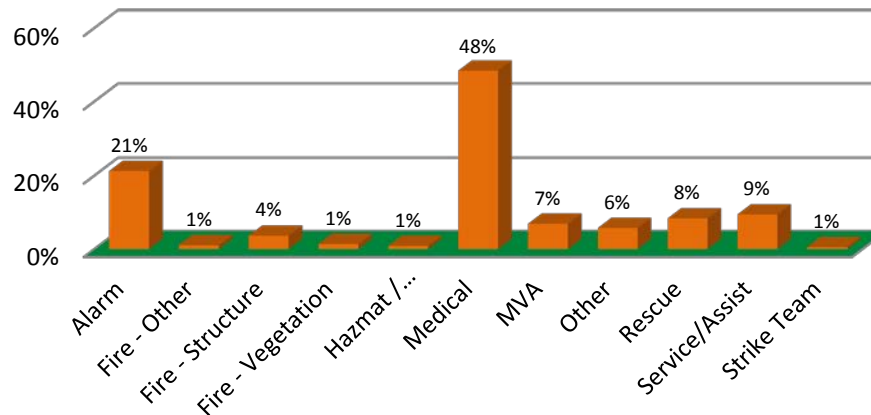
Call Volume By Incident Type October 2014

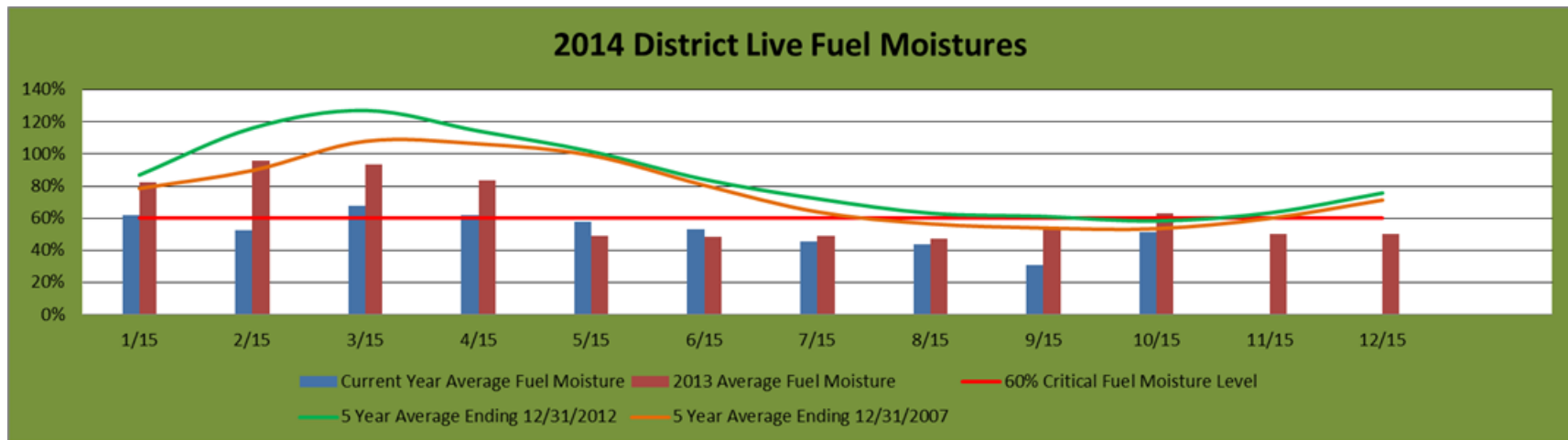


Call Volume By Incident Type YTD 2014



Call Volume By Incident Type As A Percent YTD 2014





Significant Incidents/Overhead Assignments

DATE	Incident/ Location	TYPE	UNIT/PERSON	MISC
10/7/2014	Camino De La Mitra	Vegetation Fire	1 st Alarm and CAL Fire	3 1/2 Acres
10/28/2014	17000 Block of Purple Leaf	Structure Fire	1 st Alarm	\$30,000.00

October 2014

October 2014							November 2014						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
5	6	7	1	2	3	4	2	3	4	5	6	7	1
12	13	14	8	9	10	11	9	10	11	12	13	14	8
19	20	21	15	16	17	18	16	17	18	19	20	21	15
26	27	28	22	23	24	25	23	24	25	26	27	28	22
			29	30	31		30						

	Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
Sep 28 - Oct 4	Sep 28	29	30	Oct 1	2	3	4
				C Shift 8:30am 5:00pm Schmid w/E2633 to Driver O 9:00am 10:00am Fire Simulations - Strip M 1:00pm 2:00pm Fire Si	8:30am 5:00pm Schmid w/E2633 to Driver O 9:00am 10:00am Fire Simulations - Multi 11:00am 12:00pm Fire 3:15pm 4:15pm Fire Pre	8:30am 5:00pm Schmid w/E2633 to Driver O 9:00am 12:00pm Hose 9:30am 11:00am Fall Fe 1:30pm 4:30pm Hose L 3:00pm 4:00pm Cancel	8:30am 1:30pm Pump Testing (Station 2) 9:00am 12:30pm Open House - E2613 to co 9:00am 12:00pm Pre Plans and Building F
Oct 5 - 11	5	6	7	8	9	10	11
	C Shift 3:00pm 4:30pm WT2651 to Helispot (OLV Dam) - Activity Calendar	A Shift	8:00am 9:00am Reinspection and Sp 9:00am 9:30am Fire Inspection RSF Golf 9:30am 11:30am Fire Prevention Month -	8:50am 11:20am Fire Prevention Month (9:00am 12:00pm Hose Lays (RSF Sta 2 Towe 1:30pm 4:30pm Hose Lays (RSF Sta 2 Towe	9:00am 12:00pm EMS CE (MCI/MPI) (ENC 5 9:00am 11:00am Fire Prevention Month - 1:30pm 4:30pm EMS CE (MCI/MPI) (ENC 5	9:00am 10:00am Fire Simulations - Multi 11:00am 12:00pm Fire Simulations - Multi 11:00am 1:00pm Del Norte High School	B Shift 9:00am 12:00pm Hose Lays (RSF Sta 2 Tower) 1:30pm 4:30pm Hose Lays (RSF Sta 2 Towe
Oct 12 - 18	12	13	14	15	16	17	18
	A Shift 10:30am 1:30pm Birthday Party (RSF-2 Training Room) - Julie E. Taber	9:00am 12:00pm Shift Meeting (RSF Sta 4 Classroom) - Activity 1:30pm 4:30pm Zone RIC (Escondido Tower)	9:00am 12:00pm Shift Meeting (RSF Sta 4 C 1:30pm 4:30pm Zone R 1:30pm 3:00pm Fire Pre 1:30pm 3:00pm New E 3:00pm 4:30pm New E	7:00am 2:30pm San Diego City (Station 8:30am 1:30pm Pump Testing (Station 2) 8:45am 10:15am Fire Prevention Month -	9:00am 5:00pm Ender - E2633 to Palomar FA 9:00am 12:00pm EMS CE (MCI/MPI) (ENC 5 9:00am 10:30am Fire Pr 1:30pm 4:30pm EMS C	9:00am 12:00pm EMS CE (MCI/MPI) (ENC 5 9:00am 10:30am Fire Prevention Week 26 1:30pm 4:30pm EMS C 1:30pm 3:30pm Fire Ins	C Shift
Oct 19 - 25	19	20	21	22	23	24	25
	A Shift	C Shift 9:00am 11:00am Fire Prevention Month - 2613 (Horizon Preschool (church campus)) - Julie E. Ta	7:00am 8:30am Rady N 8:30am 5:00pm Thomp 8:30am 10:45am Fire Pr 9:00am 12:00pm Admi 9:00am 11:00am Fire P 11:00am 12:00pm Stati	B Shift 8:45am 11:45am Captains Meeting (Rancho Santa Fe Sta 4) - Activity Calendar	A Shift 8:00am 5:00pm Ender - 8:00am 3:30pm Fire Ins 8:30am 12:00pm inspe 9:00am 12:00pm Pre PI 9:30am 11:00am Fire Pr	B Shift 9:00am 11:00am Fire Prevention Month - 2613 (Horizon Presc 9:30am 11:00am Fire Prevention Month 2	C Shift
Oct 26 - Nov 1	26	27	28	29	30	31	Nov 1
	B Shift	C Shift 9:00am 11:00am EMS committee meeting 9:00am 11:00am Fire Prevention Month - 9:30am 10:40am Fire Pr	N-95 Fit Testing (TBD)	N-95 Fit Testing (TBD) 8:30am 11:00am Fire Prevention Month - 8:30am 10:00am Fire Inspections (RSF Gol 12:30pm 1:30pm Fire P	N-95 Fit Testing (TBD) 8:00am 12:00pm Fire Inspections - Ray Li 8:00am 12:00pm Fire Inspections (station 9:00am 10:40am Fire P	C Shift Complete Quarterly St 9:00am 10:00am Hallo 12:00pm 1:00pm Hallo 12:00pm 1:00pm Hallo	

Rancho Santa Fe Fire Protection District
Fire Prevention Bureau Monthly Activity Summary
October 2014

PLAN REVIEW

RESIDENTIAL PLAN REVIEWS		Number of Structures	Sq Footage
	Fire Marshal	40	157,896
	Fire Inspector	3	24,351
	Fire Inspector/Forester	0	0
TOTAL		43	182,247
RESIDENTIAL ADDITIONS		Original Sq Footage	Added Sq Footage
	Fire Marshal	31,988	6,267
	Fire Inspector	5,045	565
	Fire Inspector/Forester	0	0
TOTAL		37,033	6,832
COMMERCIAL PLAN REVIEWS		Number of Structures	Sq Footage
	Fire Marshal	0	0
	Fire Inspector	0	0
	Fire Inspector/Forester	1	634
TOTAL		1	634
TOTAL NEW CONSTRUCTION			Sq Footage
Based on permitted Sq footage		Total Added	189,713
FIRE SPRINKLER REVIEWS		Commercial	Residential
	Fire Marshal	1	0
	Fire Inspector	0	6
	Fire Inspector/Forester	2	0
TOTAL		3	6
TENANT IMPROVEMENTS		Number of Structures	Sq Footage
	Fire Marshal	7	18,529
	Fire Inspector	0	0
	Fire Inspector/Forester	2	0
TOTAL		9	18,529
LANDSCAPE REVIEWS		Number of Reviews	Staff Hours
	Fire Marshal	1	1.00
	Fire Inspector	0	0.00
	Fire Inspector/Forester	41	17.50
TOTAL		42	18.50

Rancho Santa Fe Fire Protection District
Fire Prevention Bureau Monthly Activity Summary
October 2014

SERVICES PROVIDED- FIRE PREVENTION

DPLU -All Staff	Number	Staff Hours
Project Availability Forms	1	1.00
Use Permits	0	0.00
Zaps	0	0.00
Administrative Review	1	1.00
Habit Plans	0	0.00
Approval Letters	0	0.00
CWPP/FPP	0	0.00
TOTAL	2	2.00
INSPECTION SERVICES- All Staff	Number of Inspections	Staff Hours
Undergrounds	2	1.00
Hydros (Fire Sprinklers)	8	5.00
Finals (Structures)	13	11.00
Landscape	4	2.00
Reinspections	0	0.00
Tents/Canopy	5	3.50
Burn Permits	0	0.00
Department of Social Service Licensing	1	0.50
Knox/Strobe	0	0.50
Code Enforcement	1	1.50
Engine Company Follow Up	2	3.50
Misc.	0	0.00
TOTAL	36	28.50
HAZARD INSPECTIONS - All Staff	Number of Inspections	Staff Hours
Weed Abatement Inspection	192	31.00
Weed Abatement Reinspection	158	35.50
1st Notice	80	14.75
2nd Notice	52	10.75
Final Notice	30	7.25
Forced Abatement	1	2.00
Postings	3	2.00
Annual Mailers	0	0.00
Homeowner Meeting	32	37.50
WUI	0	0.00
TOTAL	548	140.75
GRADING -All Staff	Number of Inspections	Staff Hours
Plan Review	4	4.00
TOTAL	4	4.00

Rancho Santa Fe Fire Protection District
Fire Prevention Bureau Monthly Activity Summary
October 2014

ADMINISTRATIVE SERVICES- FIRE PREVENTION

SPECIAL ACTIVITIES/EDUCATION-All Staff	Number	Staff Hours
GIS Mapping	0	0.00
CalFire Crew Projects	0	0.00
Hazmat	0	0.00
Emergency Response/Support	0	4.00
Training Classes	6	43.00
Conferences	0	0.00
Meetings	27	68.00
Other	0	0.00
Supervision	0	0.00
Fuels Reduction	0	0.00
TOTAL	33	115.00
FIRE PREVENTION -All Staff	Number	Staff Hours
Incoming Phone Calls	1,260	134.45
Correspondence	384	96.00
Consultations	76	63.00
Plan Review	93	84.25
Scanning	152	20.75
General Office	60	90.00
TOTAL	2,025	488.45

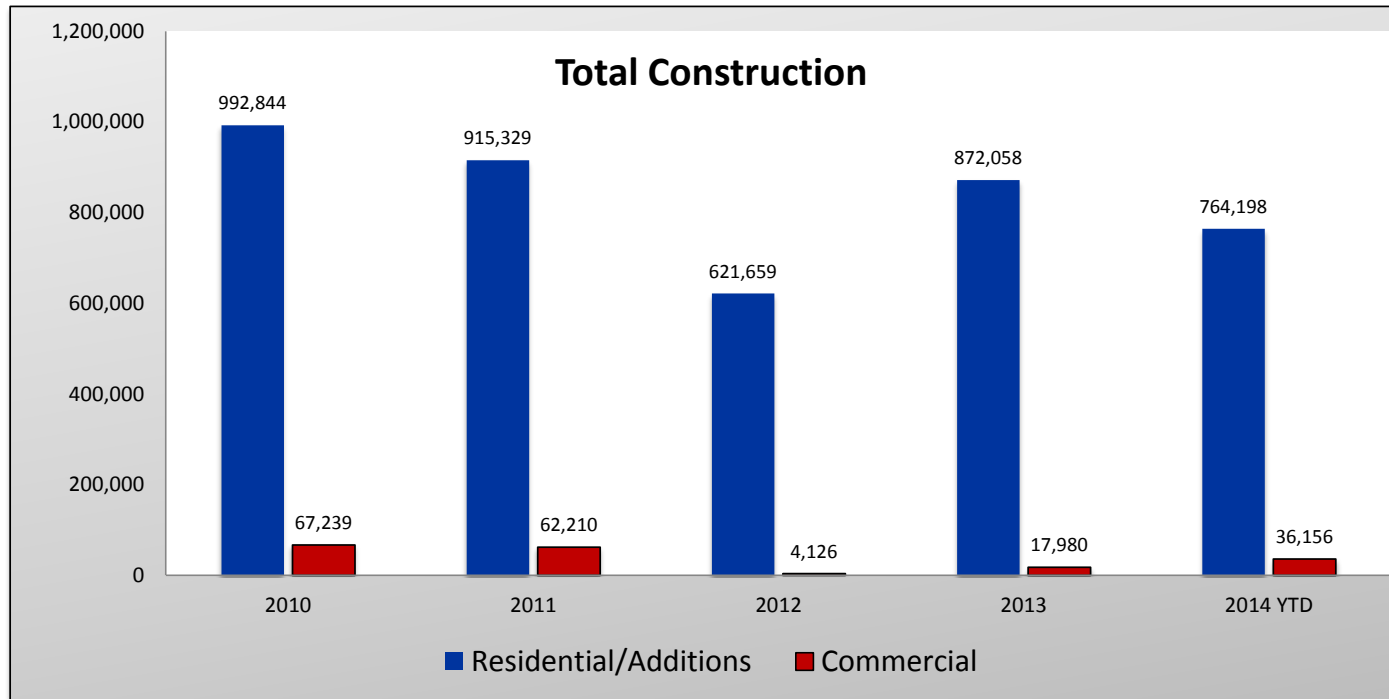
ADMINISTRATIVE SERVICES- OFFICE SUPPORT

OFFICE COORDINATOR-PREVENTION	Number	Staff Hours
Phone Calls (All Administrative Staff) Internal & External	684	34.20
Correspondence	210	52.50
Walk in/Counter (All Administrative Staff)	256	21.33
Knox Application Request	6	0.50
UPS Outgoing Shipments	0	0.00
Plan Accepted/Routed	93	23.25
Special Projects	0	0.00
Scanning Documents/Electronic Files	75	18.75
Meetings: Admin/Prevention/Admin Shift	5	5.00
Post Office Runs	0	0.00
Deposit runs and preparations	4	2.00
TOTAL	1,333	157.53

Rancho Santa Fe Fire Protection District

Fire Prevention Bureau -Construction

October 2014

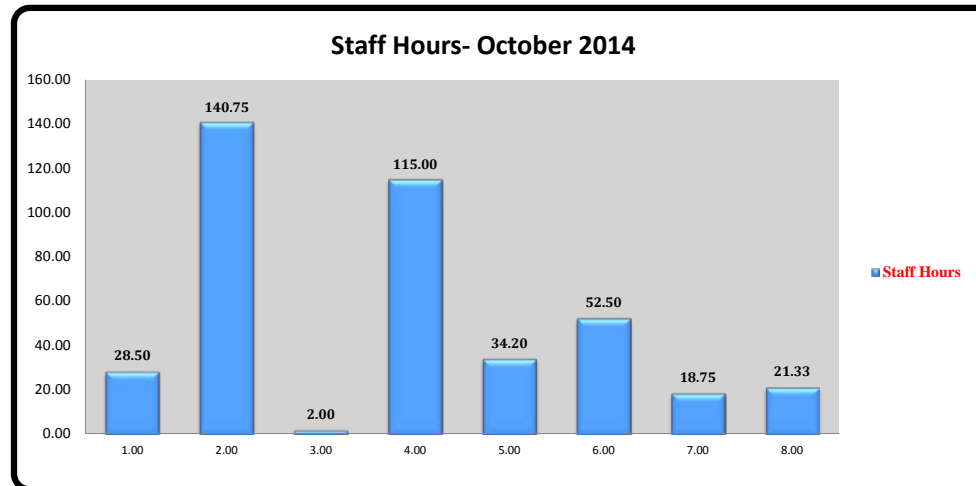
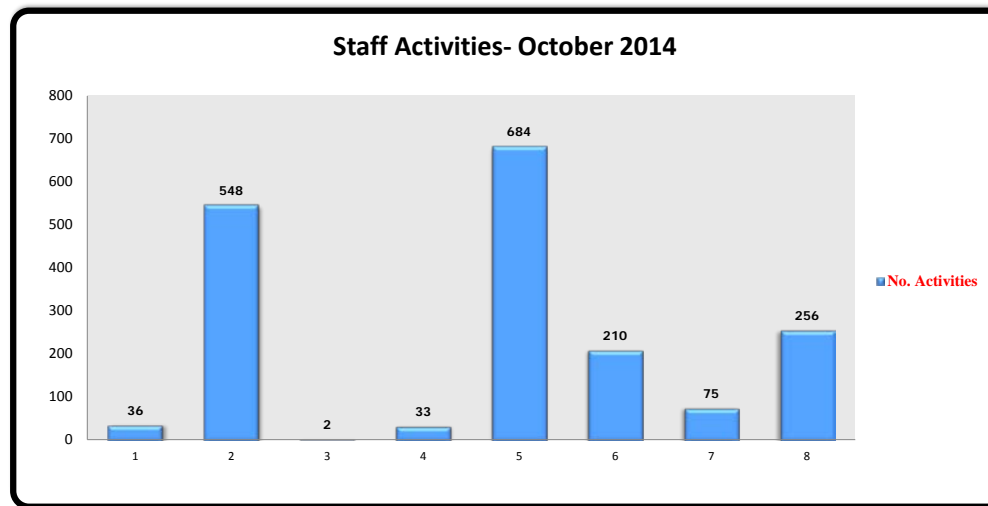


Year	Res/Add	Comm	Total
2010	992,844	67,239	1,060,083
2011	915,329	62,210	977,539
2012	621,659	4,126	625,785
2013	872,058	17,980	890,038
2013 YTD	674,153	17,730	691,883
2014 YTD	764,198	36,156	800,354

Comparison 2013/2014 Total Square Footage

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2013	47,186	70,209	30,161	133,234	23,840	175,693	47,280	117,083	47,197	56,405	115,144	26,606
2014	66,782	12,561	52,601	77,293	157,035	19,168	55,817	111,794	57,680	189,713		

**Fire Prevention Monthly Staff Report
October 2014**



Comparison 2013/2014 Total Monthly Hours/Activities

2013	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Activities	1487	1658	2077	2150	2217	2677	2981	2772	2007	2375	1710	1503
Hours	241.40	230.15	385.33	329.17	347.97	388.33	736.1	516.18	434.48	446.22	283.17	253.95

2014	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Activities	1592	1662	1776	1958	2653	3649	5058	3997	1952	1844		
Hours	269.25	325.08	334.35	334.05	433.25	536.95	668.32	667.33	404.8	413.03		

NOTE: This summary report is not intended to capture all staff hours worked but only to illustrate activity.

Rancho Santa Fe Fire District
Public Education Coordinator - Monthly Report
October 2014

WEBSITE/INTERNET		Staff Hours
Update existing info & documents: <i>Updated home page, news, etc</i>		3.0
		3.0
Compile & write new information: <i>Research potential design options</i>		1.0
		1.0
Social Media <i>Facebook "Fans" - 515</i> <i>Twitter "Followers" - 1644</i>		8.0
		4.0
		4.0
TOTAL		12.0
PUBLICATIONS		Staff Hours
Design/write brochures, flyers, etc: <i>Hands-only CPR Flyer</i>		1.0
		1.0
TOTAL		1.0
MEDIA RELATIONS		Staff Hours
On-scene Public Information Officer: <i>Helicopter Press Conference</i> <i>Purple Leaf Fire</i>		7.0
		5.0
		2.0
Press Releases: <i>Eucalyptus Trees</i> <i>Station 2 Open House/Pancake Breakfast</i> <i>Purple Leaf Fire</i> <i>Helicopter Press Release</i>		7.0
		1.0
		1.0
		1.0
		4.0
Other Articles/Stories/Interviews:		0.0
TOTAL		14.0
EDUCATIONAL PROGRAMS/PRESENTATIONS		Staff Hours
Children's Programs <i>Station Tour - 1</i> <i>Birthday Parties- 1</i> <i>FPW</i>		48.0
		1.0
		1.0
		46.0
Adult Programs: <i>PulsePoint/AED upkeep</i>		1.0
		1.0
TOTAL		49.0

Rancho Santa Fe Fire District
Public Education Coordinator - Monthly Report
October 2014

EVENTS		Staff Hours
External/Community Events:		20.0
<i>Pancake Breakfast</i>		8.0
<i>Open House</i>		12.0
Internal Events:		0.0
TOTAL		20.0
CONTINUING EDUCATION		Staff Hours
Training Classes:		0.0
<i>So Cal FPOs</i>		0.0
Conferences:		0.0
Meetings:		10.0
<i>Staff meetings</i>		4.0
<i>Shift Meeting</i>		6.0
<i>CSA 17 Pub Ed</i>		0.0
TOTAL		10.0
CLERICAL		Staff Hours
Prevention-related:		51.0
<i>Mailbox, email inbox, phone calls, news clips, etc.</i>		45.0
<i>Phone Calls</i>		6.0
Non-prevention/non-minute related:		18.0
TOTAL		69.0
TOTAL HOURS		175.0



AMERICAN GREETINGS

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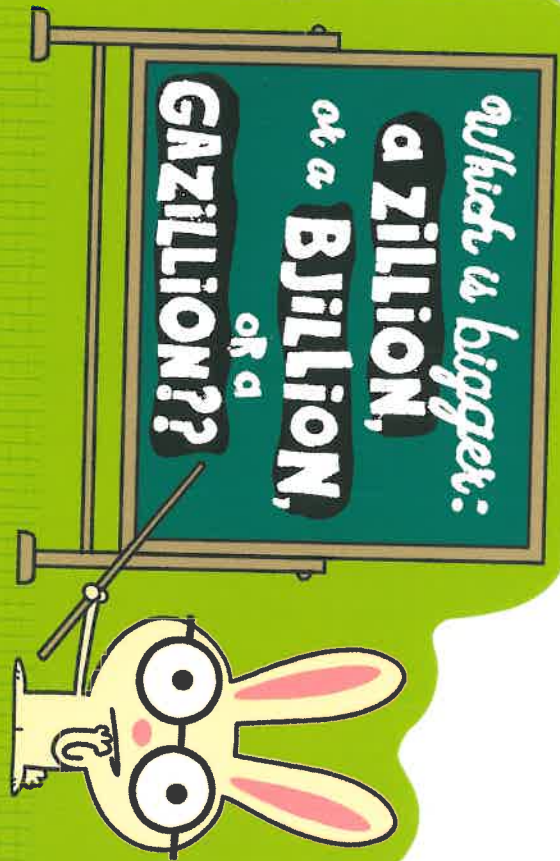
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Dear Awesome Friends

Thank you so very much for
swift response and help on Sept 19th
as I was experiencing severe abdominal
pain. We appreciate your dedication in
helping and saving lives everyday.!

Thank you so much.!

With warm regards,
Thank, Jon and
Audrey

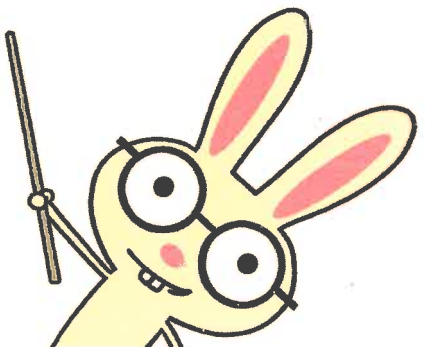
B-shift
Cancerza, Bishop, Slattery/OT

Whichever one

it is,

THANKS

that much,
plus are.



of Thank you for helping my
mom!

Best wishes,
Audrey &c

Travel Expense Report - Board of Directors Report

Name Tony Michel
Position Fire Chief
Period 9/30/2014-10/02/2014
Per Mile Reimbursement
Total Paid \$771.03

Board Meeting 11/12/2014

Submitted by Tony Michel

Reviewed by

Date	Description of Expense	Airfare	Lodging	Ground Transportation (Gas, Rental Car)	Meals & Tips	Conferences and Seminars	Miles (Personal Car Only)	Mileage Reimbursement	Miscellaneous	Currency Exchange Rate	Expense Currency	U.S. \$
9/30/2014	Lodging for Cal Chiefs Conference		\$312.24				0	\$0.00		1	USD	\$312.24
9/17/2014	Conference Fee				\$0.00	\$425.00		\$0.00		1		\$425.00
9/30/2014	Rock Bottom				\$16.02			\$0.00		1		\$16.02
10/1/2014	Yard House				\$17.77			\$0.00		1		\$17.77
								\$0.00		1		\$0.00
								\$0.00		1		\$0.00
					\$0.00			\$0.00		1		\$0.00
					\$0.00			\$0.00		1		\$0.00
Total Mileage Reimbursement:								\$0.00	Total Paid:			\$771.03

Tony Michel

From: California Fire Chiefs Association <calchiefs@calchiefs.org>
Sent: Wednesday, September 17, 2014 8:15 AM
To: Tony Michel
Subject: California Fire Chiefs Association: New Order # 600000451
Attachments: ORD_600000451.pdf



Hello, Tony Michel

Thank you for your order from California Fire Chiefs Association. You can check the status of your order by [logging into your account](#). If you have any questions about your order please contact us at calchiefs@calchiefs.org or call us at (916) 923-9455 Monday - Friday, 8am - 5pm PST.
Your order confirmation is below.

Your Order #600000451 (placed on September 17, 2014 8:11:12 AM PDT)

Billing Information:

Tony Michel
Rancho Santa fe Fire Protection
District
PO Box 410
Rancho Santa Fe, California, 92067
United States
T: 8587565971

Payment Method:

PayPal Website Payments Standard

Payer Email: michel@rsf-fire.org

Item	SKU	Qty	Subtotal
2014 CalChiefs Annual Conference	CALCHIEFS-EVENT-00108-PURCHASE_MAX_1	1	\$425.00
Seats			

Tony Michel
michel@rsf-fire.org

Tony Michel

From: Thanks for staying! <efolio@courtyard.com>
Sent: Saturday, October 04, 2014 2:02 AM
To: Tony Michel
Subject: Your Sep 30, 2014 - Oct 2, 2014 stay at the Courtyard Long Beach Downtown

Thank you for choosing the Courtyard Long Beach Downtown for your recent stay.

As requested, below is a billing summary or adjustment for your stay. **If you have questions about your bill**, please contact the hotel directly at (562) 435-8511.

Make another reservation on Marriott.com >>



Marriott Rewards members may receive this email automatically after every stay.

[Modify your email preferences >>](#)

Summary of Your Stay

Hotel: Courtyard Long Beach Downtown
500 East First Street
Long Beach, California 90802
USA
(562) 435-8511

Guest: TONY/MR MICHEL
RANCHO SANTA FE
FIRE DEP.
614 SUN CIR
VISTA, CA 92081-7550
USA

Dates of stay: Sep 30, 2014 - Oct 02, 2014

Room number: 406

Group number:

Guest number: 97596

Marriott Rewards number: XXXXX4509

Date	Description	Reference	Charges	Credits
09/30/14	ROOM CHARGE	RB406	120.00	
09/30/14	CITY TAX	T3406	14.40	
09/30/14	LOCAL BID FEE	T5406	3.60	
09/30/14	Calif/Local Tourism Fee	TW406	0.12	
09/30/14	GUEST PARKING	PG406	18.00	
10/01/14	ROOM CHARGE	RB406	120.00	
10/01/14	CITY TAX	T3406	14.40	
10/01/14	LOCAL BID FEE	T5406	3.60	
10/01/14	Calif/Local Tourism Fee	TW406	0.12	
10/01/14	GUEST PARKING	PG406	18.00	
10/02/14	Payment - Visa XXXXXXXXXXXX6206	VI13:53PM		312.24
Total balance				0.00 USD

Yard House 8301
401 Shoreline Village Dr
Long Beach, CA 90802

Check # :146976-8301

Table 506

Bailey

21:01:55 10/01/2014

Gst 1

Guest No.5

1 Water	
1 \$Classic Ranch	2.95
1 Cuban Pork Dip	13.35
1 French Fries	

Subtotal	16.30
Sales Tax	1.47

21:01:55 10/01/2014

Please pay this amount

Total 17.77

(6206)Visa 17.77

Amount Due	0.00
Change	0.00

Dine In

Round It Up America provides an opportunity to donate your change to charity by rounding up your total to the nearest dollar when you use your debit or credit card.

-- -- www.rounditupamerica.org -----

Cal Chiefs

Rock Bottom Brewery
Long Beach # 1072
One Pine Avenue
Long Beach, CA 90802

Server: SABRINA

09/30/2014

Table 123/3

9:11 PM

Guests: 0

30040

Order Type: Order

Chicken Waldorf Salad	11.95
Diet Pepsi	2.75

Complete Subtotal 14.70

Subtotal	14.70
Tax	1.32

Total 16.02

Balance Due 16.02

Get Rewards and Cool Prizes!
Its Free to Join Rock Rewards
Ask your server for details!
<http://rockrewards.rockbottom.com>

Guest Copy

PACIFIC CABIN SUSHI

IND All You Can Eat Sushi

LUNCH	\$17.95	Monday - Saturday 11:00 - 2:30; 4:30 - 9:30
DINNER	\$21.95	Sunday 1:00 - 8:30

BAR TABLE	TABLE #	# OF PERSONS
	B1	

ITEM	CUT ROLL			HAND ROLL		
	PRICE	1 st	2 nd	PRICE	1 st	2 nd
California	4.00			3.50		
Rainbow	9.00	2		6.75		
Shrimp Tempura	5.95			4.50		
Caterpillar	9.00			4.50		
Tiger	6.95			5.95		
Mexican	4.25			3.75		
Philadelphia	6.95			5.95		
Cabin	9.95	1		7.00		
Hawaiian	6.50			5.50		
Scallop	4.00			3.50		
Spicy Scallop	4.00			3.50		
Tuna	4.50	1		3.50		
Spicy Tuna	4.50			3.50		
Mixed Veg.	4.95			3.25		
Cucumber	3.50			3.00		
Spicy Cucumber	3.75			3.25		
Shrimp	5.95			4.00		
Yellow Tail	5.50	1		4.00		
FW. Eel	6.95			5.50		
Dragon	9.95	1		5.50		
Teriyaki	5.50			3.75		
Alaska	5.95	1		4.50		
Futomaki	6.95			4.95		
Spider	9.95	2		6.50		
Pizza	6.00			N/A		
Volcano	6.95	1		N/A		
Salmon Skin	5.50			4.50		
Dynamite	7.00			N/A		

SUSHI			
ITEM	PRICE	1 st	2 nd
Tuna	3.00		
Yellow Tail	3.50	2	
Salmon	3.00		
Shrimp	3.00		
Red Snapper	3.00		
Albacore	3.00		
Squid	3.50		
Scallop	3.00		
Spicy Scallop	3.00		
Red Clam	3.00		
Salmon Egg	3.50		
Mackerel	3.00		
Octopus	3.00		
Smelt Egg	3.25		
FW. Eel	3.50		
Crab	3.00		
(Egg) Tamago	2.50		
Quail Egg Shooter	1.00		
Inari	3.00		
Green Mussels	3.00		

Also includes following items:

- ☐ Teriyaki Chicken
- ☐ Japanese Noodles (Udon)
- ☐ Shumai (Steamed Dumplings)
- ☐ Egg Rolls
- ☐ Miso Soup
- ☐ Salad
- ☐ Calamari Tempura
- ☐ Koroake
- ☐ Vegetable Tempura

*BRANDON
MICHEL
CACCATO
ASHCRAFT*

87.70
7.02
22.92
117.54 = ~~29.85~~
each

Special Request:

87.70

PACIFIC CABIN SUSHI • 3770 9th Street • Riverside, CA 92501 • Phone 951.782.0888 • Fax 951.782.0288

PACIFIC CABIN SUSHI
3770 9TH ST
RIVERSIDE CA 92501
951-782-0888

TERMINAL ID.: 77301912

VISA
*****6792 EXP:**/** SWIPED
SALE
BATCH: 000430 INV: 000030
Oct 27, 14 20:31
RRN: 430103607987 AUTH: 036243
TRAN SEQ #: 046756

TRANSACTION ID: 464301126835603

APPROVAL 036243

SALE AMT \$116.27

TIP \$ 20.00

TOTAL \$ 136.27

NICHOLAS S BRANDOW

CUSTOMER COPY

PACIFIC CABIN SUSHI

All You Can Eat Sushi

LUNCH \$17.95
DINNER \$21.95

Monday - Saturday
11:00 - 2:30, 4:30 - 9:30
Sunday 1:00 - 8:30

BAR	TABLE	TABLE #	# OF PERSONS
		B 1	

ITEM	CUT ROLL			HAND ROLL		
	PRICE	1 st	2 nd	PRICE	1 st	2 nd
California	4.00	1		3.50		
Rainbow	9.00			6.75		
Shrimp Tempura	6.95	1		4.50		
Caterpillar	9.00			4.50		
Tiger	6.95			5.95		
Mexican	4.25			3.75		
Philadelphia	6.95			5.95		
Cabin	9.95			7.00		
Hawaiian	6.50			5.50		
Scallop	4.00			3.50		
Spicy Scallop	4.00			3.50		
Tuna	4.50			3.50		
Spicy Tuna	4.50			3.50		
Mixed Veg	4.95			3.25		
Cucumber	3.50			3.00		
Spicy Cucumber	3.75			3.25		
Shrimp	5.95			4.00		
Yellow Tail	5.50			4.00		
F.W. Eel	6.95			5.50		
Dragon	9.95			5.50		
Teriyaki	5.50			3.75		
Alaska	5.95			4.50		
Futomaki	6.95			4.95		
Spider	9.95			6.50		
Pizza	6.00			N/A		
Volcano	6.95			N/A		
Salmon Skin	5.50			4.50		
Dynamite	7.00			N/A		

SUSHI			
ITEM	PRICE	1 st	2 nd
Tuna	3.00	1	
Yellow Tail	3.50		
Salmon	3.00		
Shrimp	3.00		
Red Snapper	3.00		
Albacore	3.00		
Squid	3.50		
Scallop	3.00		
Spicy Scallop	3.00		
Red Clam	3.00		
Salmon Egg	3.50		
Mackerel	3.00		
Octopus	3.00		
Smeit Egg	3.25		
F.W. Eel	3.50		
Crab	3.00		
(Egg) Tamago	2.50		
Quail Egg Shooter	1.00		
Inari	3.00		
Green Mussels	3.00		

Also includes following items:

- ☐ Teriyaki Chicken
- ☐ Japanese Noodles (Udon)
- ☐ Shumai (Steamed Dumplings)
- ☐ Egg Rolls
- ☐ Miso Soup
- ☐ Salad
- ☐ Calamari Tempura
- ☐ Koroke
- ☐ Vegetable Tempura

RANNALES

13.95

1.12

3.66 tip
18.73

Special Request:

Soy Paper only
13.95

PACIFIC CABIN SUSHI • 3770 9th Street • Riverside, CA 92501 • Phone 951.782.0888 • Fax 951.782.0288

Brandon Oliver Ashcraft
 Randall's (Michelle)

Mezcal
 Cantina Y Cocina
 3737 Main St
 Riverside CA 92501

Server: ragsdale
 Table 31/7
 Guests: 0

10/26/2014
 8:01 PM

#20043

Reprint #: 1

Chicken Pozole M 9.00
 Mezcal Salad M 6.00
 Tortilla Soup A 9.00
 3 Classico (@4.00) - (1) A 12.00
 HH Borracho Fries 6.00
 Fajitas Combo R 17.00

Subtotal 59.00
 Tax 4.72
 Total 63.72

Balance Due 63.72

Riverside tip 12.00
 Great Music
 Great Food
 Great Times

75.72

RANDALLS - 21.66
 MICHEL 19.25
 ASHERAFT 16.68
 CACCAYO / BRANDON 18.83

LAS CAMPANAS

2572 Luis I 4

51/2 5536

OCT28'14 7:06PM

1 FLAUTA/CHX 14.00
 2 CARNITAS 39.00
 1 CHILE VERDE 19.50
 18.00 %
 18% S/C 13.05

SUBTOTAL 72.50
 GRAT 13.05
 TAX 6.84
 8:40 PAYMENT DUE 92.39

17.84
 24.85
 24.85
 24.85
 92.39

RANDALLS
 MICHEL
 CACCAYO
 BRANDON

Karlana Rannals

From: CalPERS Educational Forum <CalPERS_Educational_Forum@CalPERS.CA.GOV>
Sent: Tuesday, September 23, 2014 9:49 AM
To: Karlana Rannals
Subject: Registration Confirmed - 2014 CalPERS Educational Forum



CalPERS Educational Forum 2014

October 26-29 | Riverside Convention Center

n:

you for registering for the 2014 CalPERS Educational Forum on October 26-29, 2014 at the Riverside Convention Center. If you have any questions, contact us at (916) 795-1264 or by email at CalPERS_Educational_Forum@CalPERS.CA.GOV.

2014 CalPERS Educational Forum

Organizing: Jim Ashcraft

Director

Address: PO Box 410

City, State Zip: Rancho Santa Fe, your state 92067

Phone Number: your phone

Address: ashcraft@rsf-fire.org

Registration Number: FPNXT6TKVLL

Registration Information:

Registration Items

Attendee Registration

Sessions

Continental Breakfast	27-Oct-2014 7:30 AM
General Session with Spotlight on Excellence Award	27-Oct-2014 9:00 AM
Dialogue with General Counsel	27-Oct-2014 10:30 AM
Chicken	27-Oct-2014 11:45 AM

after	Recent Actuarial Changes and Their Impact on Contribution Rates	27-Oct-2014 2:00 PM
after	State Legislative Update	27-Oct-2014 3:30 PM
after	Board of Administration	27-Oct-2014 6:00 PM
after	Welcome Reception	
after	Continental Breakfast	28-Oct-2014 7:30 AM
after	Asset Liability Management and Risk Management	28-Oct-2014 8:30 AM
after	Federal Legislative Update	28-Oct-2014 10:00 AM
after	Chicken	28-Oct-2014 11:30 AM
after	Dialogue with Interim Chief Investment Officer	28-Oct-2014 1:45 PM
after	No	29-Oct-2014 10:00 AM

[event webpage.](#)

our [hotel accommodations.](#)

read our [cancellation policy.](#)

Payments

paying by check, please include a copy of this registration confirmation and write your registration confirmation number and name on the memo line. Checks should be made payable to CalPERS Educational Forum and mailed to P.O. Box 942703, Sacramento, CA, 94229-27

ly,
S Educational Forum

S_Educational_Forum@CalPERS.CA.GOV

no longer want to receive emails from CalPERS Educational Forum, please [Opt-Out](#).

Your payment for the 2014 CalPERS Educational Forum event has been successfully processed. Please save this email for your records.

Event Title: 2014 CalPERS Educational Forum
Registration Confirmation Number: FPNXT6TKVLL

**Transaction
Information:**

Item	Transaction Information	Quantity	Amount
Attendee Registration		1	\$350.00
Transaction Total			\$350.00

If you have any questions about this transaction or email, please contact CalPERS Educational Forum directly at CalPERS_Educational_Forum@CalPERS.CA.GOV.

To view the details of your registration, go to:

[Click here](#)

powered by
cvent

Travel Expense Report - Board of Directors Report

Name Tony Michel
Position Fire Chief
Period 10/26/14 - 10/29/14
Per Mile Reimbursement
Total Paid \$770.18

Cal-PERS Conference

Board Meeting 11/12/2014

Submitted by Tony Michel

Reviewed by

Date	Description of Expense	Airfare	Lodging	Ground Transportation (Gas, Rental Car)	Meals & Tips	Conferences and Seminars	Miles (Personal Car Only)	Mileage Reimbursement	Miscellaneous	Currency Exchange Rate	Expense Currency	U.S. \$
10/13/2014	Registration for PERS Conference					\$350.00	0	\$0.00		1	USD	\$350.00
10/29/2014	Lodging for PERS Conference		\$346.23				0	\$0.00		1	USD	\$346.23
10/26/2014	Dinner - Mezcal				\$19.25			\$0.00		1		\$19.25
10/27/2014	Dinner - Pacific Cabin Sushi				\$29.85			\$0.00		1		\$29.85
10/28/2014	Dinner - Las Campanas				\$24.85			\$0.00		1		\$24.85
								\$0.00		1		\$0.00
								\$0.00		1		\$0.00
								\$0.00		1		\$0.00
								\$0.00		1		\$0.00
					\$0.00			\$0.00		1		\$0.00
Total Mileage Reimbursement:								\$0.00	Total Paid:			\$770.18

Conference - CalPERS (Marriott - Riverside Convention Center)

Marriott Riverside at the Convention Center • 3400 Market Street, Riverside, CA 92501 • 951.784.8000 • Marriott.com/RALMCM



RIVERSIDE MARRIOTT

RWD#: XXXXX4509

PAYMENT
Payment

PAYMENT RECEIVED BY: VISA

AS REQUESTED, A FINAL COPY OF YOUR BILL WILL BE EMAILED TO:
RANNALS@RSF-FIRE.ORG
SEE "INTERNET PRIVACY STATEMENT" ON MARRIOTT.COM



This statement is your only receipt. You have agreed to pay in cash or by approved personal check or to authorize us to charge your credit card for all amounts charged to your account. The amount shown in the credits column opposite any credit card entry in the reference column above will be charged to the credit card number set forth above. **Interest and compounding.** If you have agreed to pay in cash or by approved personal check or to authorize us to charge your credit card for all amounts charged to your account, you are authorized in the event the result is opposite any credit card entry in the reference column above for a check or a credit card number set forth above. (The credit card company with which in the usual manner, if for any reason the credit card company does not make payment on this account, you will owe us such amount. If you are direct billed, in the event payment is not made within 25 days after check-out, you will owe us interest from the check-out date on any unpaid amount at the rate of 1.5% per month (ANNUAL RATE 18%), or the maximum allowed by law, plus the reasonable cost of collection, including attorney fees.

For questions regarding this folio, please call Marriott Business Services toll-free 1-866-435-7627.

To secure your next stay, go to marriott.com

PACIFIC CABIN SUSHI

IND All You Can Eat Sushi

LUNCH	\$17.95	Monday - Saturday 11:00 - 2:30; 4:30 - 9:30
DINNER	\$21.95	Sunday 1:00 - 8:30

BAR	TABLE	TABLE #	# OF PERSONS
		B1	

ITEM	CUT ROLL			HAND ROLL		
	PRICE	1 st	2 nd	PRICE	1 st	2 nd
California	4.00			3.50		
Rainbow	9.00	2		6.75		
Shrimp Tempura	5.95			4.50		
Caterpillar	9.00			4.50		
Tiger	6.95			5.95		
Mexican	4.25			3.75		
Philadelphia	6.95			5.95		
Cabin	9.95	1		7.00		
Hawaiian	6.50			5.50		
Scallop	4.00			3.50		
Spicy Scallop	4.00			3.50		
Tuna	4.50	1		3.50		
Spicy Tuna	4.50			3.50		
Mixed Veg.	4.95			3.25		
Cucumber	3.50			3.00		
Spicy Cucumber	3.75			3.25		
Shrimp	5.95			4.00		
Yellow Tail	5.50	1		4.00		
FW. Eel	6.95			5.50		
Dragon	9.95	1		5.50		
Teriyaki	5.50			3.75		
Alaska	5.95	1		4.50		
Futomaki	6.95			4.95		
Spider	9.95	2		6.50		
Pizza	6.00			N/A		
Volcano	6.95	1		N/A		
Salmon Skin	5.50			4.50		
Dynamite	7.00			N/A		

SUSHI			
ITEM	PRICE	1 st	2 nd
Tuna	3.00		
Yellow Tail	3.50	2	
Salmon	3.00		
Shrimp	3.00		
Red Snapper	3.00		
Albacore	3.00		
Squid	3.50		
Scallop	3.00		
Spicy Scallop	3.00		
Red Clam	3.00		
Salmon Egg	3.50		
Mackerel	3.00		
Octopus	3.00		
Smelt Egg	3.25		
FW. Eel	3.50		
Crab	3.00		
(Egg) Tamago	2.50		
Quail Egg Shooter	1.00		
Inari	3.00		
Green Mussels	3.00		

Also includes following items:

- ☐ Teriyaki Chicken
- ☐ Japanese Noodles (Udon)
- ☐ Shumai (Steamed Dumplings)
- ☐ Egg Rolls
- ☐ Miso Soup
- ☐ Salad
- ☐ Calamari Tempura
- ☐ Koro
- ☐ Vegetable Tempura

*BRANDON
MICHEL
CACCATO
ASHCRAFT*

87.70
7.02
22.82
117.54 = ~~29.85~~
each

Special Request:

87.70

PACIFIC CABIN SUSHI • 3770 9th Street • Riverside, CA 92501 • Phone 951.782.0888 • Fax 951.782.0288

PACIFIC CABIN SUSHI
3770 9TH ST
RIVERSIDE CA 92501
951-782-0888

TERMINAL ID.:

77301912

UISA

*****6792 EXP: **/ **

SWIPEO

SALE

BATCH: 000430

INV: 000030

Oct 27, 14

20:31

RRN: 430103607987 AUTH: 036243

TRAN SEQ #: 046756

TRANSACTION ID: 464301126835603

APPROVAL 036243

SALE AMT

\$116.27

TIP

\$ 20.00

TOTAL

\$ 136.27

NICHOLAS S BRANDOW

CUSTOMER COPY

PACIFIC CABIN SUSHI

1 NO All You Can Eat Sushi

LUNCH \$17.95
DINNER \$21.95

Monday - Saturday
11:00 - 2:30; 4:30 - 9:30
Sunday 1:00 - 8:30

BAR TABLE	TABLE #	# OF PERSONS
	B 1	

ITEM	CUT ROLL			HAND ROLL		
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Philadelphia	6.95			5.95		
Cabin	9.95			7.00		
Hawaiian	6.50			5.50		
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Alaska	5.95			4.50		
Futomaki	6.95			4.95		
Spider	9.95			6.50		
Pizza	6.00			N/A		
Volcano	6.95			N/A		
Salmon Skin	5.50			4.50		
Dynamite	7.00			N/A		

ITEM	PRICE	1 st	2 nd
Tuna	3.00	1	
Yellow Tail	3.50		
Salmon	3.00		
Shrimp	3.00		
Red Snapper	3.00		
Aibacore	3.00		
Squid	3.50		
Scallop	3.00		
Spicy Scallop	3.00		
Red Clam	3.00		
Salmon Egg	3.50		
Mackerei	3.00		
Octopus	3.00		
Smelt Egg	3.25		
F.W. Eel	3.50		
Crab	3.00		
(Egg) Tamago	2.50		
Quail Egg Shooter	1.00		
Inari	3.00		
Green Mussels	3.00		

Also include following items

- ☐ Teriyaki Chicken
- ☐ Japanese Noodles (Udon)
- ☐ Shumai (Steamed Dumplings)
- ☐ Egg Rolls
- ☐ Miso Soup
- ☐ Salad
- ☐ Calamari Tempura
- ☐ Karoke
- ☐ Vegetable Tempura

RANNAUS

13.95

1.12

3.66 tip
18.73

Special Request

*Soy Pa per only
13.95*

PACIFIC CABIN SUSHI • 3770 9th Street • Riverside, CA 92501 • Phone 951.782.0888 • Fax 951.782.0288

Brandon Oliver Ashcraft
Rennals & Michel

Mezcal
Cantina Y Cocina
3737 Main St
Riverside CA 92501

Server: ragsdale
Table 31/7
Guests: 0

10/26/2014
8:01 PM

#20043

Reprint #. 1

Chicken Pozole M 9.00
Mezcal Salad M 6.00
Tortilla Soup 9.00
3 Classico (04.00) - (1) 4 12.00
HH Borracho Fries 6.00
Fajitas Combo R 17.00

Subtotal 59.00
Tax 4.72
Total 63.72

Balance Due 63.72
Riverside tip 12.00
Great Music 75.72
Great Food
Great Times

RANDALLS - 21.66
MICHEL 19.25
ASHERAFT 16.68
CACCARO / BRANDON 18.83

LAS CAMPANAS

2572 Luis I 4

51/2 OCT28'14 7:06PM 5536

1 FLAUTA/CHX 14.00
2 CARNITAS 39.00
1 CHILE VERDE 19.50
18.00 %
18% S/C 13.05
SUBTOTAL 72.50
GRAT 13.05
TAX 6.84
8:40 PAYMENT DUE 92.39

17.84
24.85
24.85
24.85
92.39

RANDALLS
MICHEL
CACCARO
BRANDON

My Agenda

2014 CalPERS Educational Forum

Personal Agenda for Tony Michel

Sunday, October 26, 2014

3:00 PM - 5:00 PM	Early Registration
3:00 PM - 5:00 PM	Exhibits Open

Monday, October 27, 2014

7:30 AM - 9:00 AM	Continental Breakfast
7:30 AM - 5:00 PM	Registration
8:00 AM - 11:45 AM	Exhibits Open
9:00 AM - 10:15 AM	General Session with Spotlight on Excellence Award
10:15 AM - 10:30 AM	Break
10:30 AM - 11:45 AM	Dialogue with General Counsel
11:45 AM - 1:45 PM	Beef (Monday)
1:45 PM - 2:00 PM	Break
1:45 PM - 5:30 PM	Exhibits Open
2:00 PM - 3:15 PM	Recent Actuarial Changes and Their Impact on Contribution Rates
3:15 PM - 3:30 PM	Break
3:30 PM - 4:45 PM	State Legislative Update
6:00 PM - 7:30 PM	Board of Administration Welcome Reception

Tuesday, October 28, 2014

7:30 AM - 8:30 AM	Continental Breakfast
7:30 AM - 5:00 PM	Registration
8:00 AM - 11:15 AM	Exhibits Open
8:30 AM - 9:45 AM	Asset Liability Management and Risk Management
9:45 AM - 10:00 AM	Break
10:00 AM - 11:15 AM	Federal Legislative Update
11:15 AM - 11:30 AM	Break
11:30 AM - 1:30 PM	Beef (Tuesday)
1:30 PM - 1:45 PM	Break
1:30 PM - 5:30 PM	Exhibits Open
1:45 PM - 3:00 PM	Dialogue with Chief Investment Officer
3:00 PM - 3:15 PM	Break
3:30 PM - 4:45 PM	How Pension Reform Impacts Business Rules

Wednesday, October 29, 2014

7:30 AM - 8:30 AM	Continental Breakfast
7:30 AM - 12:00 PM	Registration
8:30 AM - 9:45 AM	Dialogue with Chief Actuary
8:30 AM - 12:30 PM	Exhibits Open
9:45 AM - 10:00 AM	Break
10:00 AM - 11:30 AM	Closing Session
10:00 AM - 11:30 AM	Yes

Tony Michel

From: CalPERS Educational Forum <CalPERS_Educational_Forum@CalPERS.CA.GOV>
Sent: Monday, October 13, 2014 11:36 AM
To: Tony Michel
Subject: Registration Confirmed - 2014 CalPERS Educational Forum



CalPERS Educational Forum 2014

October 26-29 | Riverside Convention Center

Tony:

Thank you for registering for the 2014 CalPERS Educational Forum on October 26-29, 2014 at the Riverside Convention Center. If you have any questions, contact us at (916) 795-1264 or by email at CalPERS_Educational_Forum@CalPERS.CA.GOV.

Event: 2014 CalPERS Educational Forum

Organizing: Tony Michel

Fire Chief

Address: PO Box 410

City, State Zip: Rancho Santa Fe, your state 92067

Phone Number: your phone

Email Address: michel@rsf-fire.org

Registration Number: XBNJF4K9FY2

Registration Information:

Registration Items

Attendee Registration

Sessions

Continental Breakfast	27-Oct-2014 7:30 AM
General Session with Spotlight on Excellence Award	27-Oct-2014 9:00 AM
Dialogue with General Counsel	27-Oct-2014 10:30 AM
Beef (Monday)	27-Oct-2014 11:45 AM

nel		
y	Recent Actuarial Changes and Their Impact on Contribution Rates	27-Oct-2014 2:00 PM
nel		
y	State Legislative Update	27-Oct-2014 3:30 PM
nel		
y	Board of Administration Welcome Reception	27-Oct-2014 6:00 PM
nel		
y	Continental Breakfast	28-Oct-2014 7:30 AM
nel		
y	Asset Liability Management and Risk Management	28-Oct-2014 8:30 AM
nel		
y	Federal Legislative Update	28-Oct-2014 10:00 AM
nel		
y	Beef (Tuesday)	28-Oct-2014 11:30 AM
nel		
y	Dialogue with Chief Investment Officer	28-Oct-2014 1:45 PM
nel		
y	How Pension Reform Impacts Business Rules	28-Oct-2014 3:30 PM
nel		
y	Continental Breakfast	29-Oct-2014 7:30 AM
nel		
y	Dialogue with Chief Actuary	29-Oct-2014 8:30 AM
nel		
y	Closing Session	29-Oct-2014 10:00 AM
nel		
y	Yes	29-Oct-2014 10:00 AM
nel		
y	Buffet Lunch	29-Oct-2014 11:30 AM
nel		

[event webpage](#).
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Key Payments

If paying by check, please include a copy of this registration confirmation and write your registration confirmation number and name on the back of the check. Checks should be made payable to CalPERS Educational Forum and mailed to P.O. Box 942703, Sacramento, CA, 94229-2703. For more information, please email CalPERS_Educational_Forum@CalPERS.CA.GOV or call 916.499.2703. If you no longer want to receive emails from CalPERS Educational Forum, please [Opt-Out](#).

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Event Title: 2014 CalPERS Educational Forum
Registration Confirmation Number: XBNJF4K9FY2

**Transaction
Information:**

Item	Transaction Information	Quantity	Amount
Attendee Registration	\$350.00	1	\$350.00
Transaction Total			\$350.00

If you have any questions about this transaction or email, please contact CalPERS Educational Forum directly at CalPERS_Educational_Forum@CalPERS.CA.GOV.

To view the details of your registration, go to:
[Click here](#)





**Rancho Santa Fe
Fire Protection District
Annual Financial Report
For the Fiscal Year Ended June 30, 2014**



Mission Statement

To serve the public through the protection of life, environment and property from fire and other emergencies through prevention, preparedness, education and response

Rancho Santa Fe Fire Protection District

Board of Directors as of June 30, 2014

Name	Position	Elected/Appointed	Current Term
James Ashcraft	President	Elected	11/12 - 11/16
John C. Tanner	Vice President	Elected	11/10 - 11/14
Nancy C. Hillgren	Director	Elected	11/12 - 11/16
Randall Malin	Director	Elected	11/12 - 11/16
Tucker Stire	Director	Appointed	09/13 - 11/14

Rancho Santa Fe Fire Protection District

Tony Michel, Fire Chief

18027 Calle Ambiente

Rancho Santa Fe, CA 92067 • (858) 756-5971

www.rsf-fire.org

**Rancho Santa Fe
Fire Protection District**

Annual Financial Report

For the Fiscal Year Ended June 30, 2014

**Rancho Santa Fe Fire Protection District
Annual Financial Report
For the Fiscal Year Ended June 30, 2014**

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Financial Section

Independent Auditor's Report

Board of Directors
Rancho Santa Fe Fire Protection District
Rancho Santa Fe, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities of Rancho Santa Fe Fire Protection District (District) as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Rancho Santa Fe Fire Protection District as of June 30, 2014, and the respective changes in financial position and the respective budgetary comparison for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Independent Auditor's Report, continued

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 through 6, the required supplementary information on pages 24 through 29 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquires of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquires, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated September 30, 2014, on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit. That report can be found on pages 30 and 31.

Charles Z. Fedak & Company, CPAs – An Accountancy Corporation

Cypress, California

September 30, 2014

Rancho Santa Fe Fire Protection District
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2014

As management of the Rancho Santa Fe Fire Protection District (District), we offer readers of the District's financial statements this narrative overview and analysis of the financial activities and performance of the District for the fiscal year ended June 30, 2014. Please read it in conjunction with additional information that we have furnished in the accompanying basic financial statements, which follow this section.

Financial Highlights

- The District's net position increased 4.27%, or \$1,458,030, from \$34,126,687 to \$35,584,717.
- Total revenues increased 3.06%, or \$382,674, from \$12,515,596 to \$12,898,270, primarily from an increase in general revenues.
- Total expenses increased 0.98%, or \$111,214, to \$12,509,602 from \$11,440,240, due primarily to an increase in materials and supplies.

Using This Financial Report

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities provide information about the activities and performance of the District using accounting methods similar to those used by private sector companies. The Statement of Net Position includes all of the District's investments in resources (assets) and the obligations to creditors (liabilities). It also provides the basis for computing a rate of return, evaluating the capital structure of the District and assessing the liquidity and financial flexibility of the District. All of the current year's revenue and expenses are accounted for in the Statement of Activities. This statement measures the success of the District's operations over the past year and can be used to determine the District's profitability and credit worthiness.

District Activities

The Rancho Santa Fe Fire Protection District was formed on October 14, 1946, under an order adopted by the County Board of Supervisors. At the time, the District was comprised of one Chief and 15 volunteer suppression personnel who protected an estimated 3,800 residents.

After operating over 65 years, the District now spans approximately 38-square miles and protects over 29,131 citizens. What was once an all-volunteer force operating out of a single fire station is now a full-time fire protection agency comprised of one Chief, one Deputy Chief, four Battalion Chiefs, 39 paid fire suppression positions, three fire prevention positions and four administrative positions.

The District is governed by a five-person elected Board of Directors. The Board is responsible for establishing policies, guidelines and providing direction for Fire District staff. Board meetings are held the second Wednesday of each month at 1:00 p.m.

The District currently operates out of four full-time fire stations and an administration building serving communities surrounding and within Rancho Santa Fe, 4S-Ranch, Fairbanks Ranch, Cielo, Crosby and Del Dios.

Rancho Santa Fe Fire Protection District
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2014

Government-wide Financial Statements

Statement of Net Position and Statement of Activities

One of the most important questions asked about the District's finances is, "Is the District better off or worse off as a result of this year's activities?" The Statement of Net Position and the Statement of Activities report information about the District in a way that helps answer this question. These statements include all assets and liabilities using the *accrual basis of accounting*, which is similar to the accounting used by most private sector companies. All of the current year's revenues and expenses are taken into account regardless of when the cash is received or paid.

These two statements report the District's *net position* and changes in them. Think of the District's net position – the difference between assets and liabilities – as one way to measure the District's financial health, or *financial position*. Over time, *increases or decreases* in the District's net position are one indicator of whether its *financial health* is improving or deteriorating. One will need to consider other non-financial factors; however, such as changes in the District's property tax and assessment base to assess the *overall health* of the District.

Governmental Funds Financial Statements

Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balance

Governmental funds are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balance provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

Notes to the Basic Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found after the basic financial statements.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the District's budgetary information and compliance. Required supplementary information can be found after the notes to the financial statements.

Rancho Santa Fe Fire Protection District
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2014

Government-wide Financial Analysis

Condensed Statement of Net Position

	2014	2013	Change
Assets:			
Current assets	\$ 17,713,522	15,712,865	2,000,657
Capital assets, net	19,073,022	19,686,066	(613,044)
Total assets	36,786,544	35,398,931	1,387,613
Liabilities:			
Current liabilities	1,201,827	1,272,244	(70,417)
Total liabilities	1,201,827	1,272,244	(70,417)
Net position:			
Net investment in capital assets	19,073,022	19,686,066	(613,044)
Restricted for capital projects	773,920	383,331	390,589
Unrestricted	15,737,775	14,057,290	1,680,485
Total net position	\$ 35,584,717	34,126,687	1,458,030

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the District, assets of the District exceeded liabilities by \$35,584,717, as of June 30, 2014.

A portion of the District's net position (53% or \$19,073,022) reflects its investment in capital assets (net of accumulated depreciation) less any related debt used to acquire those assets that are still outstanding. The District uses these capital assets for operations; consequently, these assets are *not* available for future spending. At the end of fiscal year 2014, the District shows a positive balance in its unrestricted net position of \$15,737,775 that may be utilized in future years. (See Note 5 for further information)

Condensed Statement of Activities

	2014	2013	Change
Expenses:			
Fire protection operations	\$ 11,440,240	11,329,026	111,214
Total expenses	11,440,240	11,329,026	111,214
Program revenues	1,024,329	1,467,100	(442,771)
General revenues	11,873,941	11,048,496	825,445
Total revenues	12,898,270	12,515,596	382,674
Change in net position	1,458,030	1,186,570	271,460
Net position – beginning of period	34,126,687	32,940,117	1,186,570
Net position – end of period	\$ 35,584,717	34,126,687	1,458,030

The statement of activities shows how the government's net position changed during the fiscal year. In the case of the District, net position increased by \$1,458,030 during the fiscal year ended June 30, 2014.

Rancho Santa Fe Fire Protection District
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2014

Governmental Funds Financial Analysis

The focus of the District's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the District's financing requirements. In particular, the *unreserved fund balance* may serve as a useful measure of the government's net resources for spending at the end of the fiscal year.

As of June 30, 2014, the District's General Fund reported a fund balance of \$16,472,346. An amount of \$15,219,491 constitutes the District's *unassigned fund balance*, which is available for future District operations. The remainder of fund balance of \$1,252,855 is *nonspendable, committed or assigned* to indicate that it is not available for future spending because it is held for other activities.

Capital Asset Administration

Changes in capital assets for 2014 were as follows:

	Balance 2013	Additions	Deletions/ Transfers	Balance 2014
Non-depreciable assets	\$ 3,374,840	-	-	3,374,840
Depreciable assets	23,017,250	140,122	(23,562)	23,133,810
Accumulated depreciation	(6,706,024)	(753,166)	23,562	(7,435,628)
Total capital assets, net	\$ <u>19,686,066</u>	<u>(613,044)</u>	<u>-</u>	<u>19,073,022</u>

At the end of fiscal year 2014, the District's investment in capital assets amounted to \$19,073,022 (net of accumulated depreciation). This investment in capital assets includes structures and improvements, and equipment and vehicles. (See Note 3 for further information)

Requests for Information

The District's basic financial statements are designed to present users with a general overview of the District's finances and to demonstrate the District's accountability. If you have any questions about the report or need additional information, please contact the District's Administrative Manager, Karlana Rannals, at the Rancho Santa Fe Fire Protection District, P.O. Box 410, 18027 Calle Ambiente, Rancho Santa Fe, California 92067 or (858) 756-5971.

Basic Financial Statements

Rancho Santa Fe Fire Protection District
Statements of Net Position
June 30, 2014
With comparative amounts as of June 30, 2013

	<u>2014</u>	<u>2013</u>
Assets:		
Cash and cash equivalents (note 2)	\$ 16,868,665	15,412,452
Accrued interest receivable	15,006	11,171
Accounts receivable	810,063	277,012
Property taxes receivable	19,788	12,230
Capital assets not being depreciated (note 3)	3,374,840	3,374,840
Capital assets being depreciated, net (note 3)	<u>15,698,182</u>	<u>16,311,226</u>
Total assets	<u>36,786,544</u>	<u>35,398,931</u>
Liabilities:		
Accounts payable and accrued expenses	150,360	267,670
Accrued salaries and related payables	316,896	281,949
Workers' compensation claims payable – PASIS (note 10)	191,282	243,755
Compensated absences (note 4)	<u>543,289</u>	<u>478,870</u>
Total liabilities	<u>1,201,827</u>	<u>1,272,244</u>
Net position:		
Net investment in capital assets	19,073,022	19,686,066
Restricted for capital projects	773,920	383,331
Unrestricted (note 5)	<u>15,737,775</u>	<u>14,057,290</u>
Total net position	<u>\$ 35,584,717</u>	<u>34,126,687</u>

See accompanying notes to the basic financial statements

Rancho Santa Fe Fire Protection District
Statements of Activities
June 30, 2014
With comparative amounts as of June 30, 2013

<i>Governmental Activities:</i>	2014	2013
Expenses:		
Fire protection operations:		
Salaries and wages	\$ 6,489,385	6,120,687
Employee benefits	2,469,140	2,961,232
Contractual services	1,068,702	922,294
Materials and supplies	659,847	559,523
Depreciation	753,166	765,290
Total expenses	11,440,240	11,329,026
Program revenues:		
Charges for services – fire protection	558,859	1,051,222
Operating grants and contributions – fire protection	76,761	9,025
Capital grants and contributions – fire protection	388,709	406,853
Total program revenues	1,024,329	1,467,100
Net program expense	10,415,911	9,861,926
General revenues:		
Property taxes	9,690,841	9,397,309
Voter approved taxes	1,022,306	998,845
In-lieu of property taxes – developer payments	609,495	136,640
Interest earnings	50,565	46,993
Rental revenue	255,235	256,162
Firefighting personnel reimbursement	210,467	103,621
Other	35,032	108,926
Total general revenues	11,873,941	11,048,496
Change in net position	1,458,030	1,186,570
Net position– beginning of year	34,126,687	32,940,117
Net position – end of year	\$ 35,584,717	34,126,687

See accompanying notes to the basic financial statements

Rancho Santa Fe Fire Protection District
Reconciliation of the Balance Sheet of Governmental
Type Funds to the Statement of Net Position
June 30, 2014

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total Governmental</u>	<u>Reclassifications & Eliminations</u>	<u>Statement of Net Position</u>
Assets:					
Cash and cash equivalents	\$ 16,187,239	681,426	16,868,665	-	16,868,665
Accrued interest receivable	14,355	651	15,006	-	15,006
Accounts receivable	718,220	91,843	810,063	-	810,063
Property taxes receivable	19,788	-	19,788	-	19,788
Capital assets not being depreciated	-	-	-	3,374,840	3,374,840
Capital assets being depreciated, net	-	-	-	15,698,182	15,698,182
Total assets	<u>16,939,602</u>	<u>773,920</u>	<u>17,713,522</u>	<u>19,073,022</u>	<u>36,786,544</u>
Liabilities:					
Accounts payable and accrued expenses	150,360	-	150,360	-	150,360
Accrued salaries and wages	316,896	-	316,896	-	316,896
Workers' compensation claims payable – PASIS	-	-	-	191,282	191,282
Compensated absences	-	-	-	543,289	543,289
Total liabilities	<u>467,256</u>	<u>-</u>	<u>467,256</u>	<u>734,571</u>	<u>1,201,827</u>
Fund balance: (note 6)					
Restricted	-	773,920	773,920	(773,920)	-
Committed	557,667	-	557,667	(557,667)	-
Assigned	695,188	-	695,188	(695,188)	-
Unassigned	15,219,491	-	15,219,491	(15,219,491)	-
Total fund balance	<u>16,472,346</u>	<u>773,920</u>	<u>17,246,266</u>	<u>(17,246,266)</u>	<u>-</u>
Total liabilities and fund balance	<u>\$ 16,939,602</u>	<u>773,920</u>	<u>17,713,522</u>	<u>(16,511,695)</u>	<u>1,201,827</u>
Net position:					
Net investment in capital assets					\$ 19,073,022
Restricted for capital projects					773,920
Unrestricted					15,737,775
Total net position					<u>35,584,717</u>
Reconciliation:					
Fund balance of governmental funds					17,246,266
Amounts reported for governmental activities in the statement of net position is different because:					
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds balance sheet.					
Capital assets not being depreciated					3,374,840
Capital assets being depreciated, net					15,698,182
Long-term liabilities applicable to the District are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities' both current and long-term, are reported in the statement of net position.					
Workers' compensation claims payable – PASIS					(191,282)
Compensated absences					(543,289)
Net position of governmental activities					<u>\$ 35,584,717</u>

See accompanying notes to the basic financial statements

Rancho Santa Fe Fire Protection District
Reconciliation of the Statement of Revenues, Expenditures and Changes in
Fund Balance of Governmental Type Funds to the Statement of Activities
For the Fiscal Year Ended June 30, 2014

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total Governmental</u>	<u>Reclassifications & Eliminations</u>	<u>Statement of Activities</u>
Expenditures/Expenses:					
Fire protection operations:					
Salaries and wages	\$ 6,424,966	-	6,424,966	64,419	6,489,385
Employee benefits	2,521,613	-	2,521,613	(52,473)	2,469,140
Contractual services	1,068,702	-	1,068,702	-	1,068,702
Materials and supplies	659,847	-	659,847	-	659,847
Depreciation	-	-	-	753,166	753,166
Capital outlay					
Structures, equipment and vehicles	140,122	-	140,122	(140,122)	-
Total expenditures/expenses	<u>10,815,250</u>	<u>-</u>	<u>10,815,250</u>	<u>624,990</u>	<u>11,440,240</u>
Program revenues:					
Charges for services – fire protection	558,859	-	558,859	-	558,859
Operating grants and contributions – fire protection	76,761	-	76,761	-	76,761
Capital grants and contributions – fire protection	-	388,709	388,709	-	388,709
Total program revenues	<u>635,620</u>	<u>388,709</u>	<u>1,024,329</u>	<u>-</u>	<u>1,024,329</u>
Net program expense	<u>10,179,630</u>	<u>(388,709)</u>	<u>9,790,921</u>	<u>624,990</u>	<u>10,415,911</u>
General revenues:					
Property taxes	9,690,841	-	9,690,841	-	9,690,841
Voter approved taxes	1,022,306	-	1,022,306	-	1,022,306
In-lieu of property taxes – developer payments	609,495	-	609,495	-	609,495
Interest earnings	48,685	1,880	50,565	-	50,565
Rental income – cellular antennas	255,235	-	255,235	-	255,235
Firefighting personnel reimbursement	210,467	-	210,467	-	210,467
Other	35,032	-	35,032	-	35,032
Total general revenues	<u>11,872,061</u>	<u>1,880</u>	<u>11,873,941</u>	<u>-</u>	<u>11,873,941</u>
Total revenues	<u>12,507,681</u>	<u>390,589</u>	<u>12,898,270</u>		
Excess of revenues over expenditures	<u>1,692,431</u>	<u>390,589</u>	<u>2,083,020</u>		
Other financing sources(uses):					
Transfers in(out)	-	-	-		
Net change in fund balance	<u>1,692,431</u>	<u>390,589</u>	<u>2,083,020</u>	<u>(2,083,020)</u>	
Change in net position	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,458,030</u>	<u>1,458,030</u>
Fund balance/Net position – beginning of year	<u>14,779,915</u>	<u>383,331</u>	<u>15,163,246</u>	<u>-</u>	<u>34,126,687</u>
Fund balance/Net position – end of year	<u>\$ 16,472,346</u>	<u>773,920</u>	<u>17,246,266</u>	<u>-</u>	<u>35,584,717</u>

Reconciliation:

Net changes in fund balance of total governmental funds \$ 2,083,020

Amounts reported for governmental activities in the statement of activities is different because:

Governmental funds report capital outlay as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.

Capital outlay	140,122
Depreciation expense	(753,166)

Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenses in governmental funds as follows:

Net change in workers' compensation claims payable–PASIS for the current period	52,473
Net change in compensated absences for the current period	(64,419)

Change in net position of governmental activities	\$ 1,458,030
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See accompanying notes to the basic financial statements

Rancho Santa Fe Fire Protection District
Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2014

(1) Reporting Entity and Summary of Significant Accounting Policies

A. Organization and Operations of the Reporting Entity

The Rancho Santa Fe Fire Protection District was formed on October 14, 1946, under an order adopted by the County Board of Supervisors. The District spans approximately 38-square miles and protects over 28,262 citizens. The District is governed by a five-person elected Board of Directors. The Board is responsible for establishing policies, guidelines and providing direction for Fire District staff.

B. Basis of Accounting and Measurement Focus

The *basic financial statements* of the District are composed of the following:

- Government-wide financial statements
- Fund financial statements
- Notes to the basic financial statements

Government-wide Financial Statements

These statements are presented on an *economic resources* measurement focus and the accrual basis of accounting. Accordingly, all of the District's assets and liabilities, including capital assets, are included in the accompanying Statement of Net Position. The Statement of Activities presents changes in net position. Under the accrual basis of accounting, revenues are recognized in the period in which the liability is incurred. The Statement of Activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. The types of transactions reported as program revenues for the District are to be reported in three categories, if applicable: 1) charges for services, 2) operating grants and contributions, and 3) capital grants and contributions. Charges for services include revenues from customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function. Grant and contributions include revenues restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Governmental Fund Financial Statements

These statements include a Balance Sheet and a Statement of Revenues, Expenditures and Changes in Fund Balances for all major governmental funds. Incorporated into these statements is a schedule to reconcile and explain the differences in net position as presented in these statements to the net position presented in the Government-wide Financial Statements. The District has presented its General Fund, as its major fund, in this statement to meet the qualifications of GASB Statement No. 34.

Governmental funds are accounted for on a spending or *current financial resources* measurement focus and the modified accrual basis of accounting. Accordingly, only current assets and liabilities are included on the Balance Sheet. The Statement of Revenues, Expenditures and Changes in Fund Balances present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Under modified accrual basis of accounting, revenues are recognized in the accounting period in which they become measurable and available to finance expenditures of the current period. Accordingly, revenues are recorded when received in cash, except that revenues subject to accrual (generally 60-days after year-end) are recognized when due. The primary sources susceptible to accrual for the district are property taxes and assessments, interest earnings, investment revenue and operating and capital grant revenues. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. However, exceptions to this rule include principal and interest on debt, which are recognized when due.

Rancho Santa Fe Fire Protection District
Notes to the Basic Financial Statements, continued
For the Fiscal Year Ended June 30, 2014

(1) Reporting Entity and Summary of Significant Accounting Policies, continued

B. Basis of Accounting and Measurement Focus, continued

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, and then unrestricted resources as they are needed.

The District reports the following major governmental funds:

General Fund – is a government's primary operating fund. It accounts for all financial resources of the District, except those required to be accounted for in another fund when necessary.

Special Revenue Fund – is used for fees collected that can only be used to purchase capital assets.

C. Assets, Liabilities and Net Position

1. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported changes in District net position during the reporting period. Actual results could differ from those estimates.

2. Cash and Cash Equivalents

Substantially all of District's cash is invested in interest bearing cash accounts. The District considers all highly liquid investments with initial maturities of three months or less to be cash equivalents.

3. Investments and Investment Policy

The District has adopted an investment policy directing the Fiscal Officer to deposit funds in financial institutions. Investments are to be made in the following areas:

- San Diego County Pooled Investment Fund (SDCPIF)
- State of California local area investment fund (LAIF)
- U.S. Treasury Bills, Notes, and Bonds
- Negotiable Certificates of Deposit
- Government Agency Securities

Changes in fair value that occur during a fiscal year are recognized as unrealized gains or losses and reported for that fiscal year. Investment income comprises interest earnings, changes in fair value, and any gains or losses realized upon the liquidation or sale of investments.

San Diego County Pooled Investment Fund

The San Diego County Pooled Investment Fund (SDCPIF) is a pooled investment fund program governed by the County of San Diego Board of Supervisors, and administered by the County of San Diego Treasurer and Tax Collector. Investments in SDCPIF are highly liquid as deposits and withdrawals can be made at anytime without penalty. SDCPIF does not impose a maximum investment limit.

The County of San Diego's bank deposits are either Federally insured or collateralized in accordance with the California Government Code. Pool detail is included in the County of San Diego Comprehensive Annual Financial Report (CAFR). Copies of the CAFR may be obtained from the County of San Diego Auditor-Controller's Office – 1600 Pacific Coast Highway – San Diego, CA 92101.

Rancho Santa Fe Fire Protection District
Notes to the Basic Financial Statements, continued
For the Fiscal Year Ended June 30, 2014

(1) Reporting Entity and Summary of Significant Accounting Policies, continued

C. Assets, Liabilities and Net Position, continued

Local Agency Investment Fund

LAIF is regulated by California Government Code (Code) Section 16429 and is under the management of the State of California Treasurer's Office with oversight provided by the Local Agency Investment Advisory Board.

LAIF is carried at fair value based on the value of each participating dollar as provided by LAIF. The fair value of the District's position in the LAIF is the same as the value of its pooled share. Investments in securities of the U.S. government or its agencies are carried at fair value based on quoted market prices. Bank balances are secured by the pledging of a pool of eligible securities to collateralize the District's deposits with the bank in accordance with the Code.

4. Property Taxes and Assessments

Property tax in California is levied in accordance with Article 13A of the State Constitution at one percent (1%) of countywide assessed valuations. Secured property taxes are levied on July 1 and become delinquent on December 10 and April 10, for the first and second installments, respectively. Unsecured personal property taxes are collected in one installment and become delinquent August 31.

Property taxes are allocated on the County of San Diego's annual tax bills to property owners who receive fire protection service by the District. The County of San Diego Tax Collector's Office collects the property taxes payments from the property owners and transfers the collections to the District's operating fund held with the County Treasurer's Office. The District has adopted the *Teeter Plan* as defined under the California Revenue and Taxation Code. Under the Teeter Plan, the District receives from the County 99.6% of the annual assessed secured and unsecured property taxes, with the County responsible for the collection of any delinquent property taxes.

Therefore, the County receives the benefits of collecting all penalty and interest charges on the delinquent property taxes; hence, no accrual for uncollected property taxes is recorded at year-end.

5. Prepaid Expenses

Certain payments to vendors reflects costs or deposits applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements.

6. Capital Assets

Capital assets are recorded in the government-wide financial statements. Included in capital assets are land, building, building improvements, equipment and furniture and fixtures. District policy has set the capitalization threshold for reporting capital assets at \$10,000. Donated assets are recorded at estimated fair market value at the date of donation. Capital outlay is recorded as expenditures of the General Fund and as assets in the government-wide financial statements to the extent the District's capitalization threshold is met. Depreciation is recorded on a straight-line basis over the estimated useful lives of the assets as follows:

- Structures and improvements – 20 to 40 years
- Equipment and vehicles – 5 to 10 years

Rancho Santa Fe Fire Protection District
Notes to the Basic Financial Statements, continued
For the Fiscal Year Ended June 30, 2014

(1) Reporting Entity and Summary of Significant Accounting Policies, continued

C. Assets, Liabilities, Net Position, continued

7. Compensated Absences

The District's policy is to permit full-time employees to accumulate earned vacation leave. Safety employees with more than one year but less than 4 years may accumulate 144 hours of vacation per year; 168 hours for the fifth through ninth year of employment; 192 hours for the tenth through fourteenth year of employment; 240 hours for the fifteenth through nineteenth; and 288 hours thereafter. Safety management positions accrue vacation leave from 15 to 25 days per year depending on their position. Administrative employees in their first through fifth year may accumulate 80 hours of vacation per year; 120 hours for the sixth through tenth year; 136 hours for the eleventh through fifteenth year; 160 hours for the sixteenth through twentieth; and 200 hours after 21 years. Vacations may accumulate beyond the end of the calendar year.

8. Net Position

The financial statements utilize a net position presentation. Net position is categorized as follows:

- **Net Investment in Capital Assets** – This component of net position consists of capital assets, net of accumulated depreciation and reduced by any outstanding debt outstanding against the acquisition, construction or improvement of those assets.
- **Restricted Net Position** – This component of net position consists of constraints placed on net position use through external constraints imposed by creditors, grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.
- **Unrestricted Net Position** – This component of net position is the net amount of assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of the net investment in capital assets or restricted component of net position.

9. Fund Balance

The financial statements and governmental funds report fund balance as nonspendable, restricted, committed, assigned or unassigned based primarily on the extent to which the District is bound to honor constraints on how specific amounts can be spent.

- **Nonspendable fund balance** – amounts that cannot be spent because they are either (a) not spendable in form, or (b) legally or contractually required to be maintained intact.
- **Restricted fund balance** – amounts with constraints placed on their use that are either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions enabling legislation.
- **Committed fund balance** – amounts that can only be used for specific purposes determined by formal action of the District's highest level of decision-making authority (the Board of Directors) and that remain binding unless removed in the same manner. The underlying action that imposed the limitation needs to occur no later than the close of the reporting period.
- **Assigned fund balance** – amounts that are constrained by the District's intent to be used for specific purposes. The intent can be established at either the highest level of decision-making, or by a body or an official designated for that purpose. This is also the classification for residual funds in the District's special revenue funds.
- **Unassigned fund balance** – the residual classification for the District's general fund that includes amounts not contained in the other classifications. In other funds, the unassigned classification is used only if expenditures incurred for specific purposes exceed the amounts restricted, committed, or assigned to those purposes.

Rancho Santa Fe Fire Protection District
Notes to the Basic Financial Statements, continued
For the Fiscal Year Ended June 30, 2014

(1) Reporting Entity and Summary of Significant Accounting Policies, continued

C. Assets, Liabilities, Net Position, continued

9. Fund Balance, continued

The Board of Directors establishes, modifies or rescinds fund balance commitments and assignments by passage of an ordinance or resolution. This is done through adoption of the budget and subsequent budget amendments that occur throughout the year.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, followed by the unrestricted, committed, assigned, and unassigned resources as they are needed.

Fund Balance Policy

The District believes that sound financial management principles require that sufficient funds be retained by the District to provide a stable financial base at all times. To retain this stable financial base, the District needs to maintain an unrestricted fund balance in its funds sufficient to fund cash flows of the District and to provide financial reserves for unanticipated expenditures and/or revenue shortfalls of an emergency nature. Committed, assigned, and unassigned fund balances are considered unrestricted.

The purpose of the District's fund balance policy is to maintain a prudent level of financial resources to protect against reducing service levels, or raising taxes and fees because of temporary revenue shortfalls or unpredicted one-time expenditures.

(2) Cash and Cash Equivalents

Cash and cash equivalents as of June 30, 2014, consist of the following:

	2014
Deposits held with financial institutions	\$ 400,755
Deposits held with San Diego County Pooled Investment Fund (SDCPIF)	13,392,817
Deposits held with California Local Agency Investment Fund (LAIF)	2,499,824
Deposits held with Public Agencies Self Insurance System (PASIS)	557,119
Deposits held at NCDJPA (Mobile Data Computer- MDC)	18,150
Total	\$ 16,868,665

As of June 30, 2014, the District's authorized deposits had the following maturities:

Deposits held with San Diego County Pooled Investment Fund (SDCPIF)	285 days
Deposits held with the California Local Agency Investment Fund (LAIF)	232 days
Deposits held with PASIS are primarily held with SDCPIF	285 days

Authorized Deposits and Investments

Under provisions of the District's investment policy, and in accordance with Section 53601 of the California Government Code, the District may invest in certain types of investments as listed in Note 1.C.3 to the financial statements.

Rancho Santa Fe Fire Protection District
Notes to the Basic Financial Statements, continued
For the Fiscal Year Ended June 30, 2014

(2) Cash and Cash Equivalents, continued

Custodial Credit Risk

Custodial credit risk for *deposits* is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits, or will not be able to recover collateral securities that are in the possession of an outside party. The California Government Code and the District's investment policy does not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. Of the bank balances, up to \$250,000 is federally insured per institution and the remaining balance is collateralized in accordance with the Code; however, the collateralized securities are not held in the District's name.

The custodial credit risk for *investments* is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The Code and the District's investment policy contain legal and policy requirements that would limit the exposure to custodial credit risk for investments. With respect to investments, custodial credit risk generally applies only to direct investments in marketable securities. Custodial credit risk does not apply to a local government's indirect investment in securities through the use of mutual funds or government investment pools (such as SDCPIF and LAIF).

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. The longer the maturity an investment has, the greater its fair value has sensitivity to changes in market interest rates. The District's investment policy follows the Code as it relates to limits on investment maturities as a means of managing exposure to fair value losses arising from increasing interest rates.

Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization; however, LAIF is not rated. As of June 30, 2014, the District's investment in the SDCPIF was rated by Standard & Poor's as AAf/S1.

Concentration of Credit Risk

The District's investment policy contains various limitations on the amounts that can be invested in any one governmental agency or non-governmental issuer as stipulated by the California Government Code. The District's deposit portfolio with governmental agencies, SDCPIF and LAIF, are 79% and 15% of the District's total depository and investment portfolio, respectively. There were no investments in any one non-governmental issuer that represent 5% or more of the District's total investments.

Rancho Santa Fe Fire Protection District
Notes to the Basic Financial Statements, continued
For the Fiscal Year Ended June 30, 2014

(3) Capital Assets

Changes in capital assets for the year were as follows:

	<u>Balance</u> <u>2013</u>	<u>Additions</u>	<u>Deletions/</u> <u>Transfers</u>	<u>Balance</u> <u>2014</u>
Non-depreciable assets:				
Land	\$ 3,374,840	-	-	3,374,840
Total non-depreciable assets	<u>3,374,840</u>	<u>-</u>	<u>-</u>	<u>3,374,840</u>
Depreciable assets:				
Structures and improvements	19,068,227	-	-	19,068,227
Equipment and vehicles	<u>3,972,585</u>	<u>140,122</u>	<u>(23,562)</u>	<u>4,089,145</u>
Total depreciable assets	<u>23,040,812</u>	<u>140,122</u>	<u>(23,562)</u>	<u>23,157,372</u>
Accumulated depreciation:				
Structures and improvements	(3,799,285)	(478,626)	-	(4,277,911)
Equipment and vehicles	<u>(2,930,301)</u>	<u>(274,540)</u>	<u>23,562</u>	<u>(3,181,279)</u>
Total accumulated depreciation	<u>(6,729,586)</u>	<u>(753,166)</u>	<u>23,562</u>	<u>(7,459,190)</u>
Total depreciable assets, net	<u>16,311,226</u>	<u>(613,044)</u>	<u>-</u>	<u>15,698,182</u>
Total capital assets, net	<u>\$ 19,686,066</u>			<u>19,073,022</u>

Major capital asset additions during the year totaled \$140,122, which consisted of \$54,261 in capital equipment and \$85,861 for vehicles.

(4) Compensated Absences

The District's policy is to permit employees to accumulate earned vacation. The liability for vested vacation leave is recorded as an expense when earned. Upon termination or retirement, employees are entitled to receive compensation at their current base salary for all unused vacation.

The changes to compensated absences balances at June 30, were as follows:

	<u>Balance</u> <u>2013</u>	<u>Earned</u>	<u>Taken</u>	<u>Balance</u> <u>2014</u>
\$	<u>478,870</u>	<u>384,503</u>	<u>(320,084)</u>	<u>543,289</u>

Rancho Santa Fe Fire Protection District
Notes to the Basic Financial Statements, continued
For the Fiscal Year Ended June 30, 2014

(5) Unrestricted Net Position

Unrestricted net position is designated for the following purposes:

<u>Description</u>	<u>Amount</u>
Unrestricted:	
Public Agency Self Insurance System	\$ 366,385
Advanced life support equipment	151,248
Mobile data computer equipment	651
Six-month operating reserve	6,560,301
Capital projects reserve	7,459,190
CalPERS retirement reserve	<u>1,200,000</u>
Total unrestricted net position	\$ <u>15,737,775</u>

The District receives a bulk of its funding from the San Diego County Tax Collector at the end of the months of December and April, which coincides with the property tax payment dates of December 10 and April 10. The District will need to utilize its six-month operating reserve until this funding is received.

(6) Fund Balance

Fund balances are presented in the following categories: nonspendable, restricted, committed, assigned, and unassigned (See Note 1.C.9 for a description of these categories). A detailed schedule of fund balances and their funding composition at June 30, 2014, is as follows:

<u>Description</u>	<u>Amount</u>
Restricted:	
Capital projects	<u>773,920</u>
Committed:	
Public Agency Self Insurance System	<u>557,667</u>
Assigned:	
Advanced life support equipment	151,248
Mobile data computer equipment	651
Compensated absences	<u>543,289</u>
Sub-total assigned	<u>695,188</u>
Unassigned:	
Six-month operating reserve	6,560,301
Capital projects reserve	7,459,190
CalPERS retirement reserve	<u>1,200,000</u>
Sub-total unassigned	<u>15,219,491</u>
Total fund balance	\$ <u>17,246,266</u>

Rancho Santa Fe Fire Protection District
Notes to the Basic Financial Statements, continued
For the Fiscal Year Ended June 30, 2014

(7) Deferred Compensation Savings Plan

For the benefit of its employees, the District participates in a 457 Deferred Compensation Program (Program). The purpose of this Program is to provide deferred compensation for public employees that elect to participate in the Program. Generally, eligible employees may defer receipt of a portion of their salary until termination, retirement, death, or unforeseeable emergency. Until the funds are paid or otherwise made available to the employee, the employee is not obligated to report the deferred salary for income tax purposes.

Federal law requires deferred compensation assets to be held in trust for the exclusive benefit of the participants. Accordingly, the District is in compliance with this legislation. Therefore, these assets are not the legal property of the District, and are not subject to claims of the District's general creditors. Market value of the plan assets held in trust by ING Life Insurance and Annuity Company at June 30, 2014, was \$5,917,467.

The District has implemented GASB Statement No. 32, *Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*. Since the District has little administrative involvement and does not perform the investing function for this plan, the assets and related liabilities are not shown on the statement of net position.

(8) Health Retirement Savings Account

For the benefit of its employees, the District established, with the consent of a Trustee, a trust that is known as RSFFPD VEBA Health Savings Trust (Trust). The effective date of the Trust was January 1, 2006. The purposes of the Trust are (1) to provide a source of funds to pay benefits and administrative expenses under the District's Medical Retirement Savings Plan (Plan), and (2) to permit Trust assets to be invested and such earnings thereon to be not taxable under the Internal Revenue Code (Code).

All assets of the Plan are held in the Trust by the Trustee. The Trust is intended to qualify as a tax exempt trust under the Section 501(c)(9) of the Code. The assets held in the trust are for the exclusive benefit of the participants. Therefore, these assets are not the legal property of the District and are not subject to claims of the District's general creditors. Market value of the plan assets held in trust by ING Life Insurance and Annuity Company at June 30, 2014, was \$1,730,070.

(9) Defined Benefit Pension Plan

Plan Description

The District contributes to the California Public Employees Retirement System (CalPERS), a cost-sharing multi-employer defined benefit pension plan. CalPERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. CalPERS acts as a common investment and administrative agent for participating public agencies within the State of California. Benefit provisions and all other requirements are established by state statute and the Agency. Copies of CalPERS annual financial report may be obtained from their executive Office: 400 P Street, Sacramento, CA 95814.

Funding Policy and Annual Pension Cost

First-Tier Plans

The contribution rate for plan members in the Safety CalPERS 3.0% at 50 Risk Pool Retirement Plan is 9% of their annual salary, and the contribution rate for plan members in the Miscellaneous CalPERS 2.7% at 55 Risk Pool Retirement Plan is 8% of their annual covered salary. The District makes these contributions required of District employees on their behalf and for their account. Also, the District is required to contribute the actuarially determined remaining amounts necessary to fund the benefits for its members. The required employer contribution rates for the Safety Plan and the Miscellaneous Plan for fiscal years 2014, 2013, and 2012, are noted below. The contribution requirements of the plan members are established by State statute, and the employer contribution rate is established and may be amended by CalPERS.

Rancho Santa Fe Fire Protection District
Notes to the Basic Financial Statements, continued
For the Fiscal Year Ended June 30, 2014

(9) Defined Benefit Pension Plan, continued

The District's annual pension cost percentage of payroll for this tier was as follows:

Fiscal Year	APC - Safety Percentage of Payroll	APC - Misc Percentage of Payroll
2012	24.112%	14.762%
2013	24.706%	15.178%
2014	26.149%	15.685%

Second -Tier Plans

On May 1, 2012, the District approved a two tier plan for employees who become eligible to participate in the District's CalPERS defined benefit pension plan after that date. New participants in the plan will participate in the CalPERS 2.5% at 55 years-old (Miscellaneous Employees) and the CalPERS 3.0% at 55 years-old (Safety Employees) Risk Pool Retirement Plans.

Miscellaneous Plan

The contribution rate for plan members in the CalPERS 2.5% at 55 years-old Risk Pool Retirement Plan is 8% of their annual covered salary. In 2014, the District employees contributed 8% for their account. The District's annual pension cost percentage of payroll for this tier was as follows:

Fiscal Year	APC - Misc Percentage of Payroll
2012	12.749%
2013	13.307%
2014	14.083%

Safety Plan

The contribution rate for plan members in the CalPERS 3.0% at 55 years-old (Safety Employees) Risk Pool Retirement Plan is 9% of their annual covered salary. In 2014, the District contributed 4.5% and the District employees contributed 4.5% for their account. The District's annual pension cost percentage of payroll for this tier was as follows:

Fiscal Year	APC - Safety Percentage of Payroll
2012	20.308%
2013	20.057%
2014	20.774%

California Public Employees Pension Reform Act of 2013

On September 12, 2012, the California Governor signed the California Public Employees' Pension Reform Act of 2013 (PEPRA) into law. PEPRA took effect January 1, 2013.

Key components of the legislation are as follows:

- Establishes PEPRA which will apply to all public employers and public pension plans on and after January 1, 2013 (Except specific exemptions);
- Establishes new retirement tiers/benefits for new public employees;
- Prohibits certain cash payments from being counted as compensation; and
- Increases retirement age for all new public employees.

Rancho Santa Fe Fire Protection District
Notes to the Basic Financial Statements, continued
For the Fiscal Year Ended June 30, 2014

(9) Defined Benefit Pension Plan, continued

Third Tier Plan – Beginning January 1, 2013

The contribution rate for plan members in the Miscellaneous CalPERS 2.0% at 62 Retirement Plan under PEPR is 6.25% of their annual covered wages. Unless specifically exempted by law, Authority employees in this tier contribute 6.25% of their annual covered wages to their account. Also, the Authority is required to contribute the actuarially determined remaining amounts necessary to fund the benefits for its members. The employer and member contribution rate is 6.25% for a combined rate of 12.50%, which will be in effect until June 30, 2015.

Also, the District is required to contribute the actuarially determined remaining amounts necessary to fund the benefits for its members. The required employer contribution rates are equal to the annual pension cost (APC) percentage of payroll for fiscal year 2014. The contribution requirements of the plan members are established by State statute, and the employer contribution rate is established and may be amended by CalPERS.

For fiscal years 2013, 2012, and 2011, the District's annual contributions for the CalPERS plans were equal to the District's required and actual contribution for each fiscal year as follows:

Fiscal Year	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
2011	\$ 1,321,448	100%	-
2012	1,575,256	100%	-
2013	1,384,332	100%	-

CalPERS has not provided information as of June 30, 2014. See the Schedules of Funding Status on pages 26 through 29.

Actuarial Methods and Assumptions – Miscellaneous and Safety

The following is a summary of the actuarial assumptions and methods:

Valuation date	June 30, 2013
Actuarial cost method	Entry age normal cost method
Amortization method	Level percent of payroll
Asset valuation method	Market value
Actuarial assumptions:	
Discount rate	7.50% (net of administrative expenses)
Projected salary increase	3.30% to 14.20% depending on age, service, and type of employment
Inflation	2.75%
Payroll growth	3.00%
Individual salary growth	A merit scale varying by duration of employment coupled with an assumed annual inflation growth of 2.75% and an annual production growth of 0.25%

(10) Risk Management

The District is exposed to various risks of loss and has effectively managed risk through a combination of insurance, with deductibles, self-insurance, and employee education and prevention programs. Expenditures and claims are recognized, when it is probable, that a loss has occurred and the amount of the loss can be reasonably estimated. In determining claims, events that might create claims, but for which none have been reported, are considered. In addition, there were no settlements or claims in the past three years that exceeded insurance coverage.

Rancho Santa Fe Fire Protection District
Notes to the Basic Financial Statements, continued
For the Fiscal Year Ended June 30, 2014

(10) Risk Management, continued

The District is self-insured for workers' compensation benefits. The District is one of nine participants in the Public Agency Self-Insurance System (PASIS). PASIS is a joint-powers authority which was established in 1977 for the purpose of operating and maintaining a cooperative program of self-insurance and risk management for workers' compensation. There is no pooling of workers' compensation liability between the participants, and each participant self-insures their liability up to \$300,000 per occurrence. All members are responsible for paying their own claims and related expenses. PASIS may advance funds to members who have incurred large losses; however, these advances must be repaid.

Excess insurance is purchased above the self-insured retention. As of June 30, 2014, the liability for workers' compensation claims payable was estimated at \$191,282.

Changes in workers' compensation claims payable for the year ended June 30, 2014, were as follows:

Estimated claims, beginning of year	\$	243,755
Estimated claims incurred		17,715
Revised prior claims estimate		(14,666)
Claim payments		<u>(55,522)</u>
Estimated claims, end of year	\$	<u><u>191,282</u></u>

The District is insured for a variety of potential exposures. The following is a summary of the insurance policies carried by the District as of June 30, 2014:

- General liability: \$1,000,000 per occurrence and \$3,000,000 aggregate. The District purchased additional excess coverage layers: \$10 million per occurrence and \$20 million aggregate for general and auto liability, which increases the limits on the insurance coverage noted above.
- Auto liability: \$1,000,000 liability limits and deductibles applied to specific vehicles with a \$1,000 deductible on Comprehensive and Collision, and other vehicles have a \$1,000 deductible on Comprehensive and on Collision.

(11) Governmental Accounting Standards Board Statements Issued, Not Yet Effective

The Governmental Accounting Standards Board (GASB) has issued several pronouncements prior to June 30, 2014, that have effective dates that may impact future financial presentations.

Governmental Accounting Standards Board Statement No. 68

In June 2012, the GASB issued Statement No. 68 – *Accounting and Financial Reporting for Pensions— an amendment of GASB Statement No. 27*. The primary objective of this Statement is to improve accounting and financial reporting by state and local governments for pensions. It also improves information provided by state and local governmental employers about financial support for pensions that is provided by other entities. This Statement results from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for pensions with regard to providing decision-useful information, supporting assessments of accountability and inter-period equity, and creating additional transparency.

This Statement replaces the requirements of Statement No. 27, *Accounting for Pensions by State and Local Governmental Employers*, as well as the requirements of Statement No. 50, *Pension Disclosures*, as they relate to pensions that are provided through pension plans administered as trusts or equivalent arrangements (hereafter jointly referred to as trusts) that meet certain criteria. The requirements of Statements 27 and 50 remain applicable for pensions that are not covered by the scope of this Statement. The provisions of Statement 68 are effective for fiscal years beginning after June 15, 2014. The impact of the implementation of this Statement to the District's financial statements has not been assessed at this time.

Rancho Santa Fe Fire Protection District
Notes to the Basic Financial Statements, continued
For the Fiscal Year Ended June 30, 2014

(11) Governmental Accounting Standards Board Statements Issued, Not Yet Effective, continued

Governmental Accounting Standards Board Statement No. 69

In January 2013, the GASB issued Statement No. 69 – *Government Combinations and Disposals of Government Operations*. The objective of this Statement is to provide new accounting and financial reporting standards for government mergers and acquisitions and for government operations that have been transferred or sold. The provisions of this Statement are effective for financial statements for periods beginning after December 15, 2013. The impact of the implementation of this Statement to the District's financial statements has not been assessed at this time.

Governmental Accounting Standards Board Statement No. 71

In November 2013, the GASB issued Statement No. 71 – *Pension Transition for Contributions made Subsequent to the Measurement Date – An Amendment of GASB Statement No. 68*. The objective of this Statement is to address an issue regarding application of the transition provisions of Statement No. 68, *Accounting and Financial Reporting for Pensions*. The issue relates to amounts associated with contributions, if any, made by a state or local government employer or non-employer contributing entity to a defined benefit pension plan after the measurement date of the government's beginning net pension liability. The provisions of this Statement are required to be applied simultaneously with the provisions of GASB Statement No. 68. The impact of the implementation of this Statement to District's financial statements has not been assessed at this time.

(12) Contingencies

Litigation

In the ordinary course of operations, the District is subject to other claims and litigation from outside parties. After consultation with legal counsel, the District believes the ultimate outcome of such matters, other than the matter discussed above, will not materially affect its financial condition.

(13) Subsequent Events

Events occurring after June 30, 2014, have been evaluated for possible adjustment to the financial statements or disclosure as of September 30, 2014, which is the date the financial statements were available to be issued. The District is not aware of any subsequent events that would require recognition or disclosure in the financial statements.

Required Supplementary Information

Rancho Santa Fe Fire Protection District
Budgetary Comparison Schedule – General Fund
For the Fiscal Year Ended June 30, 2014

	Adopted Original Budget	Board Approved Changes	Revised Budget	Actual Budgetary Basis	Variance Positive (Negative)
Expenditures/Expenses:					
Fire protection operations:					
Salaries and wages	\$ 6,186,000	-	6,186,000	6,424,966	(238,966)
Employee benefits	2,806,000	-	2,806,000	2,521,613	284,387
Contractual services	1,242,000	-	1,242,000	1,068,702	173,298
Materials and supplies	524,000	-	524,000	659,847	(135,847)
Capital outlay	1,009,900	-	1,009,900	140,122	869,778
Total expenditures/expenses	11,767,900	-	11,767,900	10,815,250	952,650
Program revenues:					
Charges for services – fire protection	400,000	-	400,000	558,859	158,859
Operating grants and contributions – fire protection	96,000	-	96,000	76,761	(19,239)
Total program revenues	496,000	-	496,000	635,620	139,620
General revenues:					
Property taxes	9,509,000	-	9,509,000	9,690,841	181,841
Voter approved taxes	1,022,000	-	1,022,000	1,022,306	306
In-lieu of property taxes – developer payments	102,000	-	102,000	609,495	507,495
Interest earnings	53,000	-	53,000	48,685	(4,315)
Rental income	264,000	-	264,000	255,235	(8,765)
Firefighting personnel reimbursement	90,000	-	90,000	210,467	120,467
Other	99,000	-	99,000	35,032	(63,968)
Total general revenues	11,139,000	-	11,139,000	11,872,061	733,061
Total revenues	11,635,000	-	11,635,000	12,507,681	872,681
Excess of revenues over(under) expenditures	(132,900)	-	(132,900)	1,692,431	1,825,331
Other financing sources(uses):					
Transfers in(out)	109,000	-	109,000	-	(109,000)
Net change in fund balance	(23,900)	-	(23,900)	1,692,431	1,716,331
Fund balance – beginning of year	14,779,915	-	14,779,915	14,779,915	
Fund balance – end of year	\$ 14,756,015	-	14,756,015	16,472,346	

Rancho Santa Fe Fire Protection District
Budgetary Comparison Schedule – Special Revenue Fund
For the Fiscal Year Ended June 30, 2014

	<u>Adopted Original Budget</u>	<u>Board Approved Changes</u>	<u>Revised Budget</u>	<u>Actual Budgetary Basis</u>	<u>Variance Positive (Negative)</u>
Expenditures/Expenses:					
Capital outlay					
Structures, equipment and vehicles	\$ -	-	-	-	-
Total expenditures/expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Program revenues:					
Capital grants and contributions – fire protection	\$ 233,700	-	233,700	388,709	155,009
Total program revenues	<u>233,700</u>	<u>-</u>	<u>233,700</u>	<u>388,709</u>	<u>155,009</u>
General revenues:					
Interest earnings	700	-	700	1,880	1,180
Total general revenues	<u>700</u>	<u>-</u>	<u>700</u>	<u>1,880</u>	<u>1,180</u>
Total revenues	<u>234,400</u>	<u>-</u>	<u>234,400</u>	<u>390,589</u>	<u>156,189</u>
Excess of revenues over expenditures	234,400	-	234,400	390,589	156,189
Other financing sources(uses):					
Transfers in(out)	(108,700)	-	(1,448,000)	-	(1,448,000)
Net change in fund balance	<u>125,700</u>	<u>-</u>	<u>(1,213,600)</u>	<u>390,589</u>	<u>(1,291,811)</u>
Fund balance – beginning of year	383,331	-	383,331	383,331	
Fund balance – end of year	<u>\$ 509,031</u>	<u>-</u>	<u>(830,269)</u>	<u>773,920</u>	

Notes to Required Supplementary Information

(1) Budgets and Budgetary Data

The District follows specific procedures in establishing the budgetary data reflected in the financial statements. Each year the District's District Manager and Fiscal Officer prepares and submits an operating budget to the Board of Directors for the General Fund and Mitigation Fund no later than June of each year. The basis used to prepare the budget does not differ substantially from the modified accrual basis of accounting. The adopted budget becomes operative on July 1. The Board of Directors must approve all supplemental appropriations to the budget and transfers between major accounts. The District's annual budget is presented as a balanced budget (inflows and reserves equal outflows and reserves) adopted for the General Fund at the detailed expenditure-type level.

The District presents a comparison of the annual budget to actual results for the General Fund at the functional expenditure-type major object level for financial reporting purposes. The budgeted expenditure amounts represent the adopted budget. No Board approved supplemental appropriations were made. The budgeted revenue amounts represent the adopted budget as originally approved.

Rancho Santa Fe Fire Protection District
Schedules of Funding Status
For the Fiscal Year Ended June 30, 2014

1. Defined Benefit Pension Plan – Miscellaneous Plan First-Tier Plan

Development of the Actuarial Value of Assets Calculation in a Risk Pool

The District is part of the CalPERS Miscellaneous 2.7% at 55 yrs. Risk Pool	<u>June 30, 2011</u>	<u>June 30, 2012</u>	<u>June 30, 2013</u>
1. Plan's accrued liability	\$ 3,682,509	3,841,176	4,352,801
2. Plan's side fund	-	-	-
3. Pool's accrued liability	2,486,708,579	2,680,181,441	2,858,732,321
4. Pool's side fund	(160,864,546)	(128,673,283)	(110,416,422)
5. Pool's actuarial value of assets (AVA) including receivables	1,981,073,089	2,178,799,790	-
6. Plan's actuarial value of assets (AVA) including receivables [(1+2) / (3+4) x 5]	3,136,633	3,280,081	-
7. Pool's market value of assets (MVA) including receivables	1,786,913,296	1,849,406,219	-
8. Plan's market value of assets (MVA) including receivables [(1+2) / (3+4) x 7]	2,829,220	2,784,194	3,339,069

Funding History

The Funding History below shows the actuarial accrued liability, the actuarial value of assets, the market value of assets, funded ratios and the annual covered payroll. The actuarial value of assets is used to establish funding requirements and the funded ratio on this basis represents the progress toward fully funding future benefits for current plan participants. The funded ratio based on the market value of assets is an indicator of the short-term solvency of the plan in the risk pool.

<u>Actuarial Valuation Date</u>	<u>Accrued Liability (a)</u>	<u>Share of Pool's Market Value of Assets (AVA) (b)</u>	<u>Plan's Share of Pool's Unfunded Liability (a-b)</u>	<u>Funded Ratio (b/a)</u>	<u>Annual Covered Payroll</u>
June 30, 2011	\$ 3,682,509	2,829,220	853,289	76.8%	\$ 592,250
June 30, 2012	3,841,176	2,784,194	1,056,982	72.5%	644,034
June 30, 2013	4,352,801	3,339,069	1,013,732	76.7%	477,867

Rancho Santa Fe Fire Protection District
Schedules of Funding Status
For the Fiscal Year Ended June 30, 2014

2. Defined Benefit Pension Plan – Miscellaneous Plan Second-Tier Plan

Development of the Actuarial Value of Assets Calculation in a Risk Pool

The District is part of the CalPERS Miscellaneous plan 2.5% at 55 yrs. Risk Pool	<u>June 30, 2011</u>	<u>June 30, 2012</u>	<u>June 30, 2013</u>
1. Plan's accrued liability	\$ -	-	10,873
2. Plan's side fund	-	-	-
3. Pool's accrued liability	-	2,254,622,362	2,389,797,201
4. Pool's side fund	-	(107,443,058)	(83,573,887)
5. Pool's actuarial value of assets (AVA) including receivables	-	1,837,489,422	-
6. Plan's actuarial value of assets (AVA) including receivables [(1+2) / (3+4) x 5]	-	-	-
7. Pool's market value of assets (MVA) including receivables	-	1,545,132,565	-
8. Plan's market value of assets (MVA) including receivables [(1+2) / (3+4) x 7]	-	-	8,284

Funding History

The Funding History below shows the actuarial accrued liability, the actuarial value of assets, the market value of assets, funded ratios and the annual covered payroll. The actuarial value of assets is used to establish funding requirements and the funded ratio on this basis represents the progress toward fully funding future benefits for current plan participants. The funded ratio based on the market value of assets is an indicator of the short-term solvency of the plan in the risk pool.

<u>Actuarial Valuation Date</u>	<u>Accrued Liability (a)</u>	<u>Share of Pool's Market Value of Assets (AVA) (b)</u>	<u>Plan's Share of Pool's Unfunded Liability (a-b)</u>	<u>Funded Ratio (b/a)</u>	<u>Annual Covered Payroll</u>
June 30, 2011* \$	-	-	-	0.0%	\$ -
June 30, 2012	-	-	-	0.0%	20,800
June 30, 2013	10,873	8,284	2,589	76.2%	119,886

* This plan began in fiscal year 2012 and no information was available for fiscal year 2011.

Rancho Santa Fe Fire Protection District
Schedules of Funding Status
For the Fiscal Year Ended June 30, 2014

3. Defined Benefit Pension Plan – Safety Plan First-Tier Plan

Development of the Actuarial Value of Assets Calculation in a Risk Pool

The District is part of the CalPERS Safety Plan 3.0% at 50 yrs. Risk Pool	<u>June 30, 2011</u>	<u>June 30, 2012</u>	<u>June 30, 2013</u>
1. Plan's accrued liability	\$ 37,717,355	40,654,632	43,050,251
2. Plan's side fund	-	-	-
3. Pool's accrued liability	10,951,745,049	11,724,021,480	12,307,135,447
4. Pool's side fund	(606,178,725)	(529,176,284)	(461,094,417)
5. Pool's actuarial value of assets (AVA) including receivables	9,135,654,246	9,854,787,710	-
6. Plan's actuarial value of assets (AVA) including receivables [(1+2) / (3+4) x 5]	33,306,317	35,788,147	-
7. Pool's market value of assets (MVA) including receivables	8,164,486,471	8,255,442,128	-
8. Plan's market value of assets (MVA) including receivables [(1+2) / (3+4) x 7]	29,765,682	29,980,045	33,374,157

Funding History

The Funding History below shows the actuarial accrued liability, the actuarial value of assets, the market value of assets, funded ratios and the annual covered payroll. The actuarial value of assets is used to establish funding requirements and the funded ratio on this basis represents the progress toward fully funding future benefits for current plan participants. The funded ratio based on the market value of assets is an indicator of the short-term solvency of the plan in the risk pool.

<u>Actuarial Valuation Date</u>	<u>Actuarial Accrued Liability (a)</u>	<u>Share of Pool's Market Value of Assets (AVA) (b)</u>	<u>Plan's Share of Pool's Unfunded Liability (MVA) (a-b)</u>	<u>Funded Ratio (b/a)</u>	<u>Annual Covered Payroll</u>
June 30, 2011	\$ 37,717,355	29,765,682	7,951,673	78.9%	\$ 4,423,964
June 30, 2012	40,654,632	29,980,045	10,674,587	73.7%	4,086,837
June 30, 2013	43,050,251	33,374,157	9,676,094	77.5%	4,030,036

Rancho Santa Fe Fire Protection District
Schedules of Funding Status
For the Fiscal Year Ended June 30, 2014

4. Defined Benefit Pension Plan – Safety Plan Second-Tier Plan

Development of the Actuarial Value of Assets Calculation in a Risk Pool

The District is part of the CalPERS Safety Plan 3.0% at 55 yrs. Risk Pool	June 30, 2011	June 30, 2012	June 30, 2013
1. Plan's accrued liability	\$ -	123	41,307
2. Plan's side fund	-	-	-
3. Pool's accrued liability	-	2,183,549,942	2,330,820,131
4. Pool's side fund	-	(82,051,596)	(75,763,636)
5. Pool's actuarial value of assets (AVA) including receivables	-	1,896,139,291	-
6. Plan's actuarial value of assets (AVA) including receivables [(1+2) / (3+4) x 5]	-	111	-
7. Pool's market value of assets (MVA) including receivables	-	1,592,869,270	-
8. Plan's market value of assets (MVA) including receivables [(1+2) / (3+4) x 7]	-	93	33,288

Funding History

The Funding History below shows the actuarial accrued liability, the actuarial value of assets, the market value of assets, funded ratios and the annual covered payroll. The actuarial value of assets is used to establish funding requirements and the funded ratio on this basis represents the progress toward fully funding future benefits for current plan participants. The funded ratio based on the market value of assets is an indicator of the short-term solvency of the plan in the risk pool.

Actuarial Valuation Date	Accrued Liability (a)	Share of Pool's Market Value of Assets (AVA) (b)	Plan's Share of Pool's Unfunded Liability (a-b)	Funded Ratio (b/a)	Annual Covered Payroll
June 30, 2011* \$	-	-	-	0.0%	\$ -
June 30, 2012	123	93	30	75.6%	115,080
June 30, 2013	41,307	33,288	8,019	80.6%	265,397

* This plan began in fiscal year 2012 and no information was available for fiscal year 2011.

Report on Compliance and Internal Controls

**Independent Auditor's Report on Internal Control over Financial Reporting
and on Compliance and Other Matters Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards***

Board of Directors
Rancho Santa Fe Fire Protection District
Rancho Santa Fe, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Rancho Santa Fe Fire Protection District (District) as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprises the District's basic financial statements, and have issued our report thereon dated September 30, 2014.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Independent Auditor's Report on Internal Control over Financial Reporting
and on Compliance and Other Matters Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards***

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Charles Z. Fedak & Company, CPAs – An Accountancy Corporation
Cypress, California
September 30, 2014

STAFF REPORT

No. 14-29

TO: BOARD OF DIRECTORS
TONY MICHEL, FIRE CHIEF
FROM: FRED COX, BATTALION CHIEF
SUBJECT: BUDGET AUTHORIZATION - THERMAL IMAGING CAMERA
DATE: NOVEMBER 6, 2014



RECOMMENDATION

Authorize the purchase of replacement thermal imaging camera (TIC) w/accessories to replace the malfunctioning unit on 1411/2612 (Option #2).

CURRENT SITUATION

The TIC on 1411/2612 is starting to fail; the screen is snowy when turned on and the screen size is shrinking. This is consistent with problems previously experienced with our older TIC's; it is likely a broken mother board. Two options exist:

Option #1

- Fix the current TIC – cost is \$4,870 and comes with a 90 day warranty.

Option #2

- Purchase a replacement ISG Elite HR/XR TIC. This unit has the highest resolution of all the thermal cameras at 100,000 pixels. The ISG comes with free battery replacement for life and is the unit the district and other departments in the zone have been switching to. The cost of the unit is \$10,119 including tax and required accessories.

NOTE: Due to dealer territories, only two (2) written bids were received. Internet pricing from other dealers are not allowed.

Although this purchase was not expected and was not included in the FY15 budget, if approved, monies are available from the Capital Equipment Depreciation fund as the current TIC has been fully depreciated at totaling \$11,201.25.

Attachments

- Diamondback Fire & Rescue Quotation



DIAMONDBACK FIRE & RESCUE
P.O. Box 891266
TEMECULA, CA 92589

PHONE: (888) 355-9111
FAX: (951)303-8836
INFO@DIAMONDBACKFIRE.COM

WWW.DIAMONDBACKFIRE.COM

11/3/2014

Rancho Santa Fe Fire Department
Attn: Trevor Krueger
E-mail: krueger@rsf-fire.org
Ph: 760-415-6715

◆◆◆ QUOTATION◆◆◆
A-141029-1

QTY	PART NUMBER	DESCRIPTION	UNIT PRICE	TOTAL
1	800021-AS21	ISG Elite XR-HR Thermal Imaging Camera <u>Includes:</u> 1- XR-HR High Resolution Camera (384 x 288) w/ Hot Spot Tracker 2- 3 hr. batteries 1- Retractable Lanyard 1- Station/Desktop Charger 1- Truck Mount Charger 1- Batteries for life option 1- 2 Year Warranty 1- VFC+ for Video Recording	\$9,300.00	\$9,300.00
			Subtotal	9,300.00
			Tax @ 8%	744.00
			Freight	75.00
			Total	\$10,119.00

◆ Payment Terms: Net 30 Days ◆ Validity: 60 days from above date

Aaron J. Ford
Southern CA. Sales Manager
Diamondback Fire & Rescue

STAFF REPORT

NO. 14-30

TO: BOARD OF DIRECTORS
TONY MICHEL, FIRE CHIEF
FROM: BRET DAVIDSON, BATTALION CHIEF
SUBJECT: BUDGET AUTHORIZATION
DATE: NOVEMBER 6, 2014



The following budget action is requested for approval and/or modification:

Description	FY15 Budget	Funding Request	Funding Source	Action Requested
(4) Portable Strategic Fire Simulators	Unbudgeted	\$115,842	100% UASI Grant Reimbursable	Authorize purchase
<p>RECOMMENDATION</p> <ol style="list-style-type: none">1. Purchase four (4) portable Strategic Fire Simulators that were submitted and approved as part of a Countywide Urban Area Security Initiative (UASI) grant project; and2. Request that this purchase of this equipment is exempt from the District's capitalization policy and expense the cost in FY15. <p>BACKGROUND</p> <p>This authorization is necessary for the Fire District to serve as the purchasing agent for this grant. The grant request, submitted by the Rancho Santa Fe Fire District on behalf of the San Diego County Fire Chief's Association, is to obtain equipment that will better prepare first responder training and reinforce the use of the incident command system.</p> <p>The grant request was approved by the UASI Board, and the Office of Homeland Security has authorized the District to move forward with the purchase of the simulators. District staff agreed to facilitate the purchase of the simulators, which will be distributed countywide by operational zones, to the following fire agencies:</p> <ul style="list-style-type: none">• Rancho Santa Fe – North Zone• Heartland – Central Zone• Chula Vista – Metro Zone• (Cal Fire) fire agencies – East Zone <p>Staff will submit all required documentation for 100% reimbursement from the funds allocated in the approval process. The expense and reimbursement of district funds will be completed in the current fiscal year.</p> <p>Staff also seeks an exemption to the district's capitalization policy. Staff anticipates a service life of ten years; and it is likely with the change in technology that this equipment would not be replaced in the future. Also, ownership of the remaining equipment will be transferred to the agencies previously listed. The district's proportionate share of the equipment, is estimated at \$28,960 and includes:</p> <ul style="list-style-type: none">• Command Training Center in a Box - 10 IPads, with simulation software and loaded simulations installed with heavy duty case• Comtronics Communication Intercom System• Video projector and heavy duty case				

STAFF REPORT

NO. 14-31

TO: BOARD OF DIRECTORS
FROM: KARLENA RANNALS, ADMINISTRATIVE MANAGER
SUBJECT: CY 2015 BOARD MEETING SCHEDULE
DATE: NOVEMBER 6, 2013



RECOMMENDATION

Review schedule and approve any changes to the meeting schedule that may be necessary.

BACKGROUND

The Board of Directors adopted Resolution No. 2005-014 establishing the second Wednesday of each month as the regular meeting date to conduct business of the District. On occasion, it is necessary to adjust the date to accommodate holidays and scheduling conflicts.

CURRENT SITUATION

The following table list the meeting dates for 2015 and I have included the annual (or routine) agenda topics that the Board must act:

Meeting Dates – 2014	Annual Agenda Topic(s)
January 7*	
February 11	
March 11**	Adopt: Resolution to Participate in Fire Mitigation Fee Program (<i>must be adopted by April 15</i>)
April 8	
May 13	Select criteria to determine annual appropriations limit; Adopt resolution: Appropriations Limit Adopt resolution: Setting Benefit Charges
June 10	Adopt: Preliminary Budget (<i>must be adopted by June 30</i>) Accept List of forced abatements to be placed on property tax bills, if any
July 8*	
August 12	
September 9	Public Hearing: Final Budget & Fire Mitigation Fee 5 Year Capital Plan Adopt: Final Budget (<i>must be adopted by September 30</i>); Adopt: Fire Mitigation Fee 5 Year Capital Plan
October 14	
November 11***	
December 9	Ethics Training (<i>every two years – 2016</i>) Oath of Office (<i>every election year – 2016</i>) Election of Officers (<i>every election year – 2016</i>)

* Review date

** Board Clerk not in attendance

*** Federal holiday