



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

December 12, 2012
Regular Meeting 1:00 pm

SPECIAL AGENDA (10:00 am – 12:00 pm)

ETHICS TRAINING (Workshop) – The Fire District will conduct ethics training for Board of Directors and senior management staff. Stephen J. Fitch, Fitch & Associates, will conduct the training. No action will be taken and members of the public are welcome to attend.

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.

REGULAR AGENDA (1:00 pm)

Pledge of Allegiance

1. Oath of Allegiance – New Elected Board Members

Administration of the Oath of Allegiance to Board Members-Elect James H. Ashcraft, Nancy C. Hillgren and Randall Malin. A Notary Public will administer the Oath of Allegiance.

2. Election of Officers

Pursuant to the Fire Protection District Law 1987, Section 13853, effective January 1, 1988, the district board shall elect a president, vice-president and a secretary or clerk.

3. Roll Call

4. 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.

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.

5. Consent Calendar

a. Board of Directors Minutes

- i) Board of Directors minutes of November 14, 2012

ACTION REQUESTED: **Approve**

b. Receive and File

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

(1) List of Demands

Check 23448 thru 23529 for the period November 1 – 30, 2012 totaling: \$ 600,197.48

Payroll for the period November 1 - 30, 2012 \$ 559,513.57

TOTAL DISTRIBUTION \$1,159,711.05

(2) Activity Reports – November 2012

- Operations
- Training
- Fire Prevention

(3) District Articles

(4) Correspondence - letters/cards were received from the following members of the public:

▪

(5) Travel Reports

- Ashcraft – CalPERS Conference *October 21-23, 2012*
- Michel – CalPERS Conference *October 21-24, 2012*
- Tanner – CalPERS Conference *October 21-23, 2012*

6. Old Business

- a. None

7. New Business

a. Independent Auditor's Report FY 2011/2012

The Finance ad hoc committee will make a presentation on the financial status of the Fire District for FY12 and present any findings resulting from the year-end audit to the Board of Directors.

ACTION REQUESTED: **Accept**

b. District Representation and Ad Hoc Committee Assignments

To appoint representatives to standing and ad hoc committees representing the Fire District. **Staff Report 12-21**

ACTION REQUESTED: **Assign and Appoint District Representatives and Committee Assignments**

c. Board of Directors Meeting Calendar

To discuss and confirm the CY13 meeting schedule. **Staff Report 12-22**

ACTION REQUESTED: **Confirm dates and/or modify board meeting schedule, if necessary**

8. Oral Report

a. Fire Chief – Michel

- i) Cooperative efforts - Update

- ii) District Activities

b. Operations – Deputy Chief Ward

c. Training – Battalion Chief Davidson

d. Fire Prevention – Fire Marshal/Deputy Fire Marshal

e. Administrative Manager – Rannals

- i) Introduction – Alicea Caccavo, Staff Assistant

f. Board of Directors

- i) North County Dispatch JPA – Update

- ii) County Service Area – 17 – Update

- iii) Comments

9. 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
Represented Employees: Rancho Santa Fe Professional Firefighters Association – Local 4349
Represented Employees: Rancho Santa Fe Miscellaneous Employees
Unrepresented Employees: Fire Chief; Battalion Chief (5); and Administrative Manager
Under Negotiation: Successor Memorandum of Understanding and Compensation
- b. With respect to every item of business to be discussed in closed session pursuant to Section 54957:
PUBLIC EMPLOYEE PERFORMANCE EVALUATION
Title: Fire Chief

10. Adjournment



RANCHO SANTA FE FIRE PROTECTION DISTRICT
Board of Directors Regular Meeting – Agenda
Wednesday, December 12, 2012 1:00 pm PDT

CERTIFICATION OF POSTING

I certify that on December 4, 2012 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 December 4, 2012

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 MEETING
BOARD OF DIRECTORS MINUTES – November 14, 2012**

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 Ward led the assembly in the *Pledge of Allegiance*.

1. Roll Call

Directors Present: Ashcraft, Hickerson, Hillgren (*arrived at 1:25pm*), Malin, Tanner

Directors Absent: None

Staff Present: Tony Michel, Fire Chief; Darrin Ward, Deputy Chief; Fred Cox, Battalion Chief; Mike Gibbs, Battalion Chief; Chris Galindo Battalion Chief/Fire Marshal; Renee Hill, Deputy Fire Marshal; Stephen J. Fitch, Legal Counsel; and Karlana Rannals, Board Clerk

President Ashcraft informed the Board that pursuant to government code section 54954.2(b) (2) there is a request to amend the agenda to include the following topics for discussion and/or action:

NEW AGENDA ITEM: Resolution 6 (a) (*note subsequent agenda items will be renumbered*)

6. Resolution

a. Resolution 2012-16 Declaration in Opposition to ABX1 29 and its Statutes

To read, discuss and/or adopt the resolution opposing ABX1 20 implementing a fire prevention fee on structures within the State Responsibility Area (SRA)

ACTION REQUESTED: **Adopt**

MOTION BY DIRECTOR HILLGREN, SECOND BY DIRECTOR MALIN, CARRIED 5 AYES; 0 NOES; 0 ABSENT to amend the agenda as requested.

2. Public Comment

No one requested to speak to the board.

3. Consent Calendar

MOTION BY DIRECTOR TANNER, SECOND BY DIRECTOR HICKERSON, CARRIED 4 AYES; 0 NOES; 1 ABSENT (*Hillgren*); 0 ABSTAIN to approve the Consent Calendar as submitted:

a. *Board of Directors Minutes*

MOTION BY DIRECTOR TANNER, SECOND BY DIRECTOR HICKERSON, CARRIED 4 AYES; 0 NOES; 1 ABSENT (*Hillgren*); 0 ABSTAIN to approve the following:

Board of Directors minutes of October 10, 2012

b. *Receive and File*

MOTION BY DIRECTOR TANNER, SECOND BY DIRECTOR HICKERSON, CARRIED 4 AYES; 0 NOES; 1 ABSENT (*Hillgren*); 0 ABSTAIN to receive and file:

i) Monthly/Quarterly Reports

(1) List of Demands

Check 23344 thru 23447 for the period October 1 – 31, 2012 totaling:	\$ 369,684.19
Payroll for the period October 1 – 31, 2012	<u>\$ 502,786.89</u>
TOTAL DISTRIBUTION	\$ 872,471.08

(2) Financial Reports – Quarter ending September 30, 2012

- Budget Review
- Combined Summary Statement Cash Assets – Liabilities

(3) Activity Reports – October 2012

- Operations
- Training
- Fire Prevention

(4) District Articles

(5) Correspondence – letters/cards were received from the following members of the public:

- McNamaras
- Poslosky
- Phillips

4. Old Business

a. *Appeal – Fire Code Ordinance No. 2011-01 Requirements*

President Ashcraft outlined the process and time limits he intended to follow for this agenda item. He reminded the board members that this is a continuation matter, which was initially discussed at the August 8, 2012 board meeting. Ms. Robin Church, Certified Fire Protection Plan (FPP) Consultant was retained by the property owner Mr. Mahmoud Bobby” Zarei owner of property located at Trailside Road, APN: 267-148-16-00, Ms. Church distributed project information to the board members and presented a PowerPoint presentation that included three proposed mitigation measures:

1. Three turn outs along Artesian Trail
2. Increased fuel management to 50 feet
3. Additional hydrant

She reviewed each measure and discussed the burden and benefit of each measure. Ms. Church and Mr. Zarei responded to questions from the board.

Chief Michel and Chief Galindo were asked by the board to comment on the options presented. Chief Michel responded that in his professional opinion, he did not believe the mitigating factors presented are enough to allow this project. He informed the board that staff received the proposed measures from the property owner on November 8, 2012. The presentation given by Ms. Church was the first time that staff has had an opportunity to hear any supporting information regarding the mitigation. He stated that he believes what was presented is not at the level of what is needed, which is secondary access. Chief Michel reminded the board that the original Fire Protection Plan (FPP) was approved with conditions of a deeded secondary access and that access was never realized. Chief Michel stated that he did not want to do the same thing again with these mitigating measures. Chief Michel wanted to see supportive findings to support the mitigating measures acceptable for the increased distance to secondary access. He further stated that the intent of the continuance from the August meeting was to allow Mrs. Zarei the opportunity to obtain the

necessary easement agreements to his proposed mitigation. Chief Michel again recommended to the Board of Directors that they deny the request for a variance to the district's "dead-end road" requirements.

The Board asked Mr. Zarei about the easements necessary in lieu of secondary access for the vegetation management option that he presented at the August meeting. Mr. Zarei informed the board that because of the cost (an estimated \$20,000) he has not pursued them until he knows that the project is going to move forward.

The board asked additional questions of Mr. Zarei and Ms. Church on the proposed mitigations. At the conclusion of the discussion, the board members while sympathetic to Mr. Zarei were not able to support the request for a variance to the district's (dead end) road requirement. Mr. Zarei was encouraged to resubmit his project if he was able to mitigate the secondary access requirement, if his future options were beyond the current code.

MOTION BY DIRECTOR MALIN, SECOND BY DIRECTOR HILLGREN, CARRIED 5 AYES; 0 NOES; 0 ABSENT; 0 ABSTAIN to deny a request for a variance to the district's (dead end) road requirement from the property owner located at Trailside Road, APN: 267-148-16-00.

5. New Business

a. *Fire Engine Purchase*

Chief Cox summarized the staff report provided. He reported that staff began the process for purchasing a new Type 1 fire apparatus in the FY11 year. The Apparatus Committee developed a detailed set of specifications and interpretive drawings. The specifications were molded into a comprehensive bid packet. A Request for Proposal was distributed on September 10, 2012 and closed on October 19, 2012. Three (3) manufacturers submitted bid proposals.

Upon evaluation of the bids, all proposals were determined to be non-responsive or non-compliant in one or more areas. Additionally, the usability of designs proposed were not the most advantageous to the District. The needs of our "all risk" fire district make unique specifications for our apparatus. Staff recommended rejecting all bids under the current fire apparatus bid process and to re-invite bids with revised specifications under a new Request for Proposal. Staff and legal counsel responded to questions from the board.

MOTION BY DIRECTOR MALIN, SECOND BY DIRECTOR TANNER, CARRIED 5 AYES; 0 NOES; 0 ABSENT; 0 ABSTAIN to reject all bids and directed staff to seek new bids with revised specifications.

Ten-minute recess

6. Resolution/Ordinance

a. Resolution No. 2012-16

Chief Michel provided a summary on the State Responsibility Area (SRA) Fire Prevention Benefit Fee that was enacted following the signing of Assembly Bill X1 29 in July 2011. The law approved the new annual Fire Prevention Fee to pay for fire prevention service within the SRA. The fee applies to all habitable structures within the SRA. He reported that the fee is set at the rate of \$150 per habitable structure, which by definition is a building that can be occupied for residential use. Owners of habitable structures who are also within the boundaries of a local fire protection agency will receive a reduction of \$35 per habitable structure. The District sent representatives to public meetings and made phone calls in opposition of the proposed fee prior to the bill's approval.

Many residents of the fire district who have now received their bill (on average \$115) from the state are upset because they believe they are being “triple” taxed for the same service. The resolution added to the agenda formally opposes the funds collected by property owners that will not directly benefit the constituents of this fire district for the foreseeable future.

MOTION BY DIRECTOR MALIN, SECOND BY DIRECTOR TANNER, and APPROVED Resolution No. 2012-16 *entitled* a Resolution of the Board of Directors of the Rancho Santa Fe Fire Protection District Making a Declaration in Opposition to ABX1 29 and Its Statutes on a roll call vote:

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

7. Oral Report

a. *Fire Chief – Michel*

- i) Fire Services Agreement – Cielo: he reported that the Rancho Cielo Village is under new ownership and management. He has a meeting planned November 15 with the property management company as an introduction and an opportunity to discuss their respective property responsibilities.
- ii) SRA Fee – Update: information provided during the discussion for the resolution.
- iii) Purchase of MDCs – Update: he reported that the approval given October 2012 for the MDC purchase came in under budget and it was not necessary to use additional 10% authorized.
- iv) Cooperative Efforts: there have been no meetings with the leadership team; however, he reported that Chief Scott Henry has decided to retire at the end of 2012. He does not know any details or plans for a replacement.
- v) District Activities
 - (1) Fairbanks Ranch Fire Station Open House (*October 21, 2012*) – he was pleased with the attendance (approximately 300 – 400 visitors) at the station. The public reaction to the facility and public education provided was positive.

b. *Operations – Chief Ward*

- i) Chief Ward reported 214 calls for service the previous month, which included six structure fires. He also reported on the duplex fire on November 4 in Solana Beach, noting there was an injured firefighter who was treated and released for heat exhaustion.
- ii) He distributed a monthly weather outlook for November that anticipates a normal weather pattern.

c. *Training – Battalion Chief Davidson*

- i) Chief Davidson was at a training conference in Fresno. There was no additional information provided to the report included in the meeting material.

d. *Fire Prevention*

i) *Deputy Fire Marshal (Renee Hill)*

- (1) She introduced Conor Lenahan the District’s Fire Prevention Specialist/Forester, selected to replace the position vacated by Mike Scott.
- (2) New construction is down (the second lowest month of the year). Fire Prevention is seeing primarily additions, remodels and tenant improvements.

- ii) *Fire Marshal (Chris Galindo)*
 - (1) He reported that he has been meeting with the staff and representatives of Rancho Santa Fe Association to develop some strategies for the tree issue. They are focusing on targeted areas. They are revising the “desirable tree list” to send to homeowners as an enclosure with a joint letter prepared by the fire district and the Association. Staff responded to questions from the board.
 - (2) He reported on a cluster of homes in the 4S Ranch area that has removed the booster pumps that is needed for the fire residential sprinkler system. Notifications have been sent to the property owners who have removed the pumps to remind them that they system has to be maintained.
- e. *Administrative Manager – Rannals*
 - i) CalPERS Conference – Indian Wells (October 22-24, 2012): she distributed a memorandum summarizing the information obtained by attending the CalPERS Conference. She reported that while some information was obtained, the CalPERS legal team is still working on trying to interpret the legislation. The question remains unanswered, how much the new legislated mandated plans will cost. She responded to questions from the board.
 - ii) She reported that a selection has been made for our retired staff assistant Connie Balignasay. Ms. Alicea Caccavo will start Friday, November 16.
- f. *Board of Directors*
 - i) North County Dispatch JPA – Update: Ashcraft – he reported the next meeting is November 29.
 - ii) County Service Area – 17 – Update: Hickerson – reported that there is a sense of frustration from the advisory board that the County staff is not meeting the needs of the advisory board.
 - iii) Comments
 - (1) Ashcraft: he presented to Karlana Rannals a framed copy of the *OfficePro* magazine, which featured her on the cover.
 - (2) Malin: he distributed both the “vial of life” and “sprinkler maintenance” material to residents in his homeowners association. The feedback he received was positive.

Ten-minute recess

8. Closed Session

Pursuant to section 54957.6, the board met in closed session from 3:50 – 4:25 pm to discuss the following:

a. CONFERENCE WITH LABOR NEGOTIATORS

Agency Negotiators: Jim Ashcraft, Randy Malin, and assigned Staff

Represented Employees: Rancho Santa Fe Professional Firefighters Association – Local 4349

Represented Employees: Rancho Santa Fe Miscellaneous Employees

Unrepresented Employees: Fire Chief; Battalion Chief (4); Administrative Manager

Under Negotiation: Compensation

All board members listed, Chief Michel and Karlana Rannals attended the closed session.

Upon reconvening to open session, President Ashcraft reported that the matter listed was discussed and there was no action taken.

Minutes
Rancho Santa Fe Fire Protection District Board of Directors
November 14, 2012
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9. Adjournment

Meeting adjourned at 4:27 pm.

Karlana Rannals
Secretary

James H Ashcraft
President

RANCHO SANTA FE FIRE PROTECTION DISTRICT

List of Demands - November 2012

Check	Amount	Vendor	Purpose
23448	\$42.00	AAA Live Scan	Background Investigation - Employment
23449	\$295.10	AT&T Calnet 2	Telephone, SDMS Rebill
23450	\$166.06	Bussey, Dina M.	Special Events, Mileage Reimbursement
23451	\$96,318.96	CDCE Incorporated	MDC (Mobile Data computer Units)
23452	\$4,724.68	CDW Government Inc.	Computer Equipment/Parts/License/Software/Office Supplies
23453	\$2,144.75	Chapin, Nicholas	CSA-17 - Supplies
23454	\$2,105.00	Charles Z Fedak & Company	Accounting-Audit Services
23455	\$198.53	Cnty of SD-Registrar of Voters	Advertising
23456	\$764.85	Complete Office of California Inc	Office Supplies
23457	\$4,925.00	CSDA	Association Dues
23459	\$165.00	Galindo, Chris	Prevention - Overnight Conf/Seminars
23460	\$1,208.77	Generator Services Inc	Generator Repair
23461	\$249.00	IAFC Membership Department	Association Dues
23462	\$1,410.00	JPBLA Inc	Consulting Services
23463	\$133,176.02	PERS	PERS (Employer Paid)
			Admin - Meal/Lodging/Travel/Meetings/Meal
23464	\$133.91	Rannals, Karlana	Expenses/Mileage/Notary Fees/Supplies Reimbursement
23465	\$3,602.97	Rose Business Solutions Inc	Program Upgrade/Software Enhancement
23466	\$1,276.44	San Diego Gas & Electric	Elec/Gas/Propane
23467	\$700.00	Santa Fe Irrigation District	JPA - Parking Rebill
23468	\$595.38	Shift Calendar Inc	Outside Printing & Binding
23469	\$1,809.11	The SoCo Group Inc	Gasoline & Diesel Fuel
23470	\$28.59	U P S	Shipping Service
23471	\$175.00	White Nelson Diehl Evans LLP	Books
23472	\$5,500.00	WinTech Computer Services	Consulting Services
23473	\$310.38	AT&T Calnet 2	Telephone
23474	\$249.31	COR Security Inc	Building Repair/Maintenance
23475	\$40.46	FedEx	Shipping Service
23476	\$1,335.00	Fitch Law Firm Inc	Legal Services
23477	\$426.00	Garrett Electric Inc	Building Repair/Maintenance
23478	\$654.55	Golden Telecom Inc	DOC-Dept Operations Center/Misc Phone Expenses

Prepared by Connie P Balignasay

RANCHO SANTA FE FIRE PROTECTION DISTRICT

List of Demands - November 2012

Check	Amount	Vendor	Purpose
23480	\$75.41	Napa Auto Parts Inc	Apparatus Parts & Supplies
23481	\$415.10	North County EVS Inc	Apparatus Repair/Maintenance
23482	\$1,630.07	Olivenhain Municipal Water District	Water
23483	\$126,384.65	PERS	PERS (Employer Paid)
23484	\$319.04	Physio-Control Inc.	CSA-17 - Supplies
23485	\$329.65	Pitney Bowes Inc	Office Supplies
23486	\$201.49	R J Safety Supply Co Inc	Gas Monitor Supplies
23487	\$25.00	RSFPFA	Firefighters Assn.
23488	\$5,230.53	San Diego Gas & Electric	Elec/Gas/Propane
23489	\$224.00	State of CA Dept of Justice	Background Investigation - Employment
23490	\$5,011.30	The SoCo Group Inc	Gasoline & Diesel Fuel
23491	\$40.39	Turnout Maintenance Company LLC	Safety Clothing
23492	\$12.72	U P S	Shipping Service
23493	\$21.00	AAA Live Scan	Background Investigation - Employment
23494	\$50.00	B H Gold Insurance Agency Inc	Notary Fees/Supplies
23495	\$628.63	Blend	Outside Printing & Binding
23496	\$328.00	Chapin, Nicholas	School Education/Training Reimbursement
23497	\$40,928.00	City of Encinitas - Fire	Salary - Cooperative Efforts (DM-DB-ENC)
23498	\$35,474.00	City of Solana Beach	Salary - Cooperative Efforts (DM-DB-ENC)
23499	\$360.00	Dependable Alarm Systems Inc	Alarm System Monitoring
23500	\$1,631.12	Direct Energy Business - Dallas	Elec/Gas/Propane
23501	\$2,245.33	Engineered Mechanical Services Inc	Building Repair/Maintenance
23502	\$94.82	Fire ETC Inc	Apparatus Tools/Equipment Repair
23503	\$3,032.89	Guardian Life Insurance Co	Dental Insurance
23504	\$58,296.54	Health Net	Medical Insurance
23505	\$1,141.53	Home Depot, Inc	Station Maintenance
23506	\$11,321.55	Kaiser Permanente	Medical Insurance
23507	\$2,196.59	L N Curtis & Sons Inc	Safety Clothing
23508	\$20.00	Lenehan, Conor	Prevention - Local Conference/Seminars
23509	\$467.59	Liebert Cassidy Whitmore	Legal Services
23510	\$92.70	MES California	Safety Clothing

Prepared by Connie P Balignasay

RANCHO SANTA FE FIRE PROTECTION DISTRICT

List of Demands - November 2012

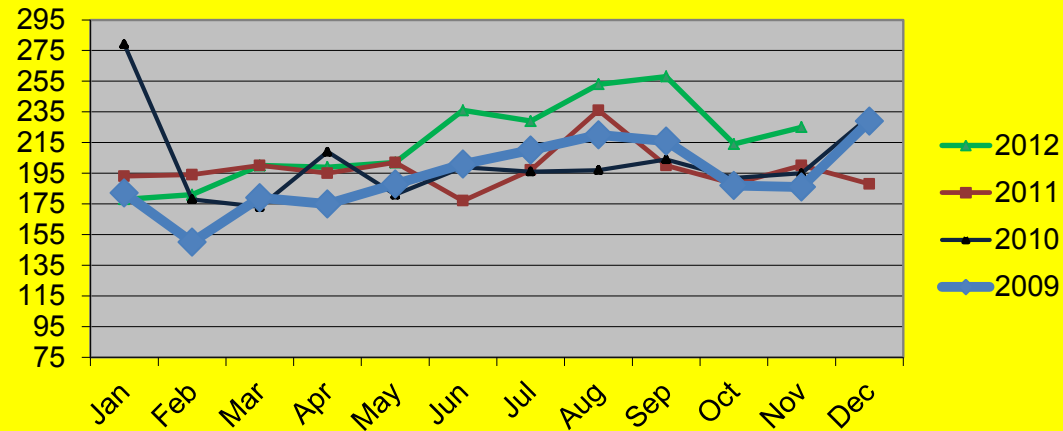
Check	Amount	Vendor	Purpose
23511	\$44.50	Metro Fire & Safety Inc	Extinguishers
23512	\$10,335.03	Motorola Solutions Inc	SHSGP 2011/Radio Equipment Replacement
23513	\$2,648.12	North County EVS Inc	Apparatus Scheduled Maintenance
23515	\$8,992.83	Robert Half International	Human Resource Service
23516	\$1,769.50	Rose Business Solutions Inc	Computer - License/Software
23517	\$695.64	RSFPFA	Suppression - Meal/Lodging/Travel Expens
23518	\$1,305.00	Sam's Boot and Shoe Repair	Boots Safety
23519	\$200.00	Schmid, Brian	CSA-17 - Supplies
23520	\$100.00	SDCFCA	Meetings/Meal Expenses
23521	\$25.00	SDCFCA - FPO Section	Association Dues
23522	\$67.59	Staples Advantage	Office Supplies
23524	\$149.92	Sturtevant, James F.	Office Supplies/Special Events Reimbursement
23526	\$248.00	Terminix International	Building - Monthly Service
23527	\$506.22	The Lincoln National Life Ins Co	Disability/Life Insurance
23528	\$3,450.94	The SoCo Group Inc	Gasoline & Diesel Fuel
23529	\$76.11	U P S	Shipping Service
Various	\$6,622.62	Various	Medical Reimbursement
sub-total	<u>\$600,197.48</u>		
15-Nov-12	\$187,118.23		
29-Nov-12	\$136,652.02		
30-Nov-12	\$235,743.32		
sub-total	<u>\$559,513.57</u>		
TOTAL	<u><u>\$1,159,711.05</u></u>		

Prepared by Connie P Balignasay

November 2012 Operations Report

Rancho Santa Fe Fire Protection District Incident Response Report

Four Year Monthly Response Comparison



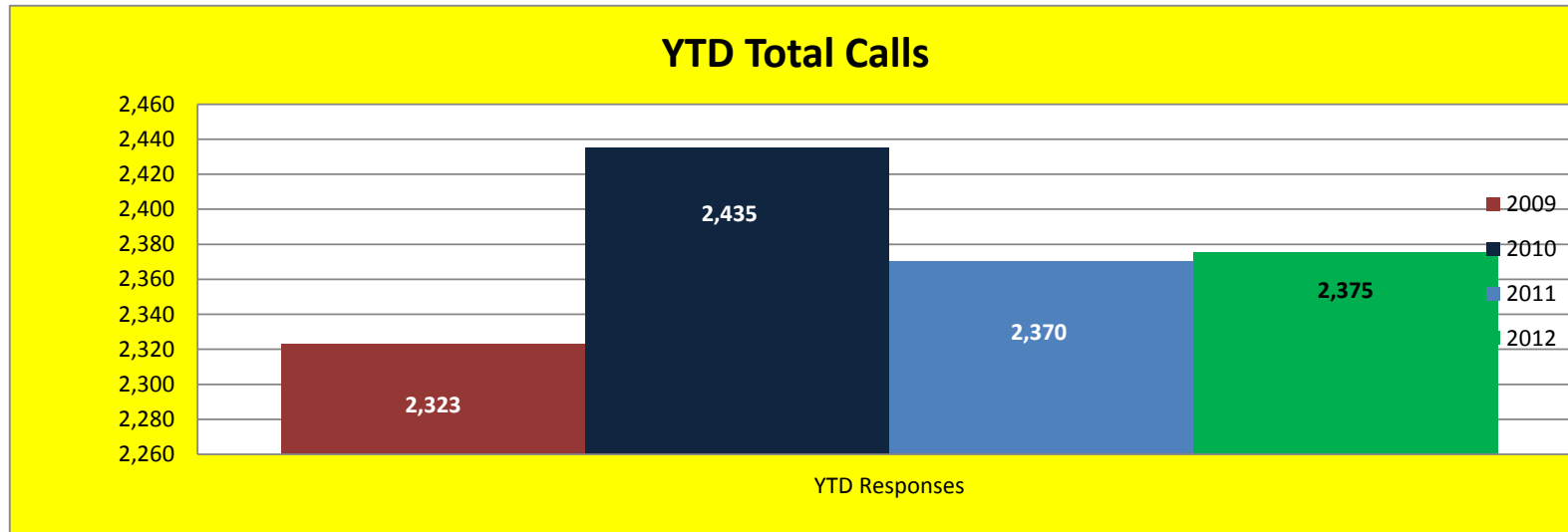
2012	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD Responses
Responses	178	181	200	199	202	236	229	253	258	214	225		2,375
YTD	178	359	559	758	960	1,196	1,425	1,678	1,936	2,150	2,375	2,375	8.85%

2011	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD Responses
Responses	193	194	200	195	202	177	197	236	200	188	200	188	2,370
YTD	193	387	587	782	984	1,161	1,358	1,594	1,794	1,982	2,182	2,370	2.6% decrease

2010	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD Responses
Responses	279	178	173	209	181	199	196	197	204	192	195	232	2,435
YTD	279	457	630	839	1,020	1,219	1,415	1,612	1,816	2,008	2,203	2,435	4.7% increase

2009	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD Responses
Responses	182	150	179	175	188	201	210	220	216	187	186	229	2,323
YTD	182	332	511	686	874	1,075	1,285	1,505	1,721	1,908	2,094	2,323	

**Rancho Santa Fe Fire Protection District
Incident Response Report**



Incident Summary by Incident Type

Date Range: From 11/1/2012 To 11/30/2012

Incident Type(s) Selected: All

Incident Type	Incident Count	Used in Ave. Resp.	Average Response Time hh:mm:ss	Total Loss	Total Value
Fire	10	9	00:06:14	\$1,000.00	\$1,000.00
EMS/Rescue	109	106	00:05:25	\$0.00	\$0.00
Hazardous Condition	5	5	00:04:29	\$0.00	\$0.00
Service Call	14	1	00:04:34	\$0.00	\$0.00
Good Intent	66	9	00:05:24	\$0.00	\$0.00
False Call	21	19	00:06:00	\$0.00	\$0.00
Blank or Invalid	5	0		\$0.00	\$0.00
Totals	230	149		\$1,000.00	\$1,000.00

Note: The incident count used in averages does not include the following:

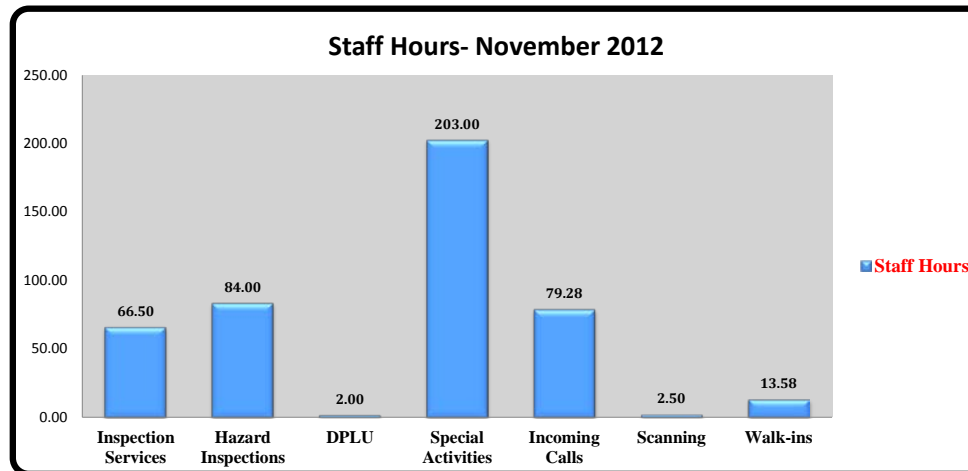
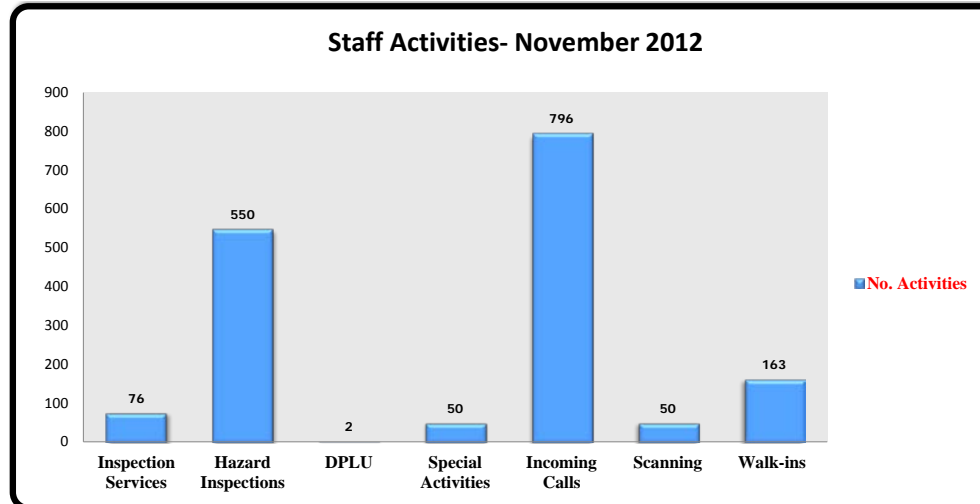
Not Completed incidents, Mutual Aid Given, Other Aid Given, Cancelled in Route, Not Priority, Fill-In Standby, No Arrival and Invalid Dates/Times.

November 2012

November 2012							December 2012						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
				1	2	3							1
4	5	6	7	8	9	10	2	3	4	5	6	7	8
11	12	13	14	15	16	17	9	10	11	12	13	14	15
18	19	20	21	22	23	24	16	17	18	19	20	21	22
25	26	27	28	29	30		23	24	25	26	27	28	29
							30	31					

	Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
	Oct 28	29	30	31	Nov 1	2	3
Oct 28 - Nov 3					2:00pm 3:00pm OSHA Training (ENC City Council Chambers)	A Shift 10:00am 11:00am ENC2314/Station Tour (ENC Station #4) - Activity Calendar	B Shift 10:00am 10:30am Station Tour (RSF station #1) - David 11:00am 2:00pm E2511 Ribbon Cutti
	4	5	6	7	8	9	10
Nov 4 - 10	C Shift	9:00am 11:00am ENC EMS committee mee 9:00am 10:30am Valitar Tent Walk Through (9:30am 10:30am Statio 4:00pm 5:00pm ENC23	C Shift 10:30am 11:30am Fire Preplan - Self Realiza 10:30am 11:15am MD 11:30am 12:15pm MD 5:00pm 9:00pm ENC CP	2333 Inspection (City M City of Del Mar Weekly Solana Beach Captains City of Del Mar Weekly SIDS CLASS (ENC 5 AN 3:15pm 4:15pm Station	SIDS CLASS (ENC 5 & 7:00am 4:30pm VCF E7723 APT (RSF 2 T 9:00am 12:00pm Joint PPE Committee Mee 9:00am 11:30am JPA C	SIDS CLASS (ENC 5 & 7:00am 4:30pm Canceled: PAL E6611 APT (RSF 2 T 3:00pm 3:30pm Caccavo Backgroun	C Shift 9:00am 11:00am Tactics and Strategy (ENC 5) - Activity Calendar
	11	12	13	14	15	16	17
Nov 11 - 17	A Shift 9:00am 12:00pm Fire Extinguisher Training (Del Mar Fire)	10:00am 12:00pm Fire Extinguisher (Del Mar Fire) 10:30am 11:30am ENC2375/Pin Presentation (3535	9:00am 10:00am ENC2314/Station Tour (Station #4) - A 9:00am 10:00am ENC2375/Station Tour (Station #5) - A	City of Del Mar Weekly Truck Ventilation (ENC City of Del Mar Weekly 8:45am 10:45am Cambr 10:00am 11:00am Stati 11:00am 12:00pm ENC	9:00am 10:00am ENC2 10:00am 11:00am Stati 10:00am 11:00am Can 10:30am 11:30am ENC 3:30pm 8:00pm 2314 - 4:30pm 9:00pm RIC - N	9:00am 12:00pm E2612 to Cardinal Auto Wr 10:00am 11:00am Station tour (Solana 4:30pm 9:00pm RIC - Night Drill (Carlsbad	4:30pm 9:00pm RIC - Night Drill (Carlsbad Tower)
	18	19	20	21	22	23	24
Nov 18 - 24	B Shift 8:45am 11:30am Fast Attack IC Command & Control (RSF #2 Training Room)	2364 Inspection (City M Hose Lays (RSF Sta 2) 8:45am 10:45am Working Group (RSF 9:00am 10:30am Working Group Mee	2365 Inspection (City M Hose Lays (RSF Sta 2) 8:30am 11:00am Apparatus meeting (RSF 1) - Activity Calendar	City of Del Mar Weekly Solana Beach Captains C Shift City of Del Mar Weekly 7:00am 7:30am PAL E6 7:00am 4:30pm Cancel	Thanksgiving Day Holi	Truck Ventilation (ENC	A Shift 11:00am 12:00pm ENC2314/Tour (Station #4) - Activity Calendar
	25	26	27	28	29	30	Dec 1
Nov 25 - Dec 1	B Shift 1:30pm 3:30pm 4th quater testing (RSF station 2) - Mary Mu 1:30pm 3:30pm Command and Cont	9:00am 3:00pm Swiftwater Rescue Team Training (Carls 4:30pm 9:00pm RIC - Night Drill (Carlsbad Tower)	9:00am 3:00pm Swiftwater Rescue T 4:00pm 6:00pm Girl Scout Tour and Mee 4:30pm 9:00pm RIC - Night Drill (Carlsbad	New Hire Testing (RSF Sta 2) - Activity Calendar City of Del Mar Weekly City of Del Mar Weekly 8:45am 11:45am Captai 9:00am 3:00pm Swiftwa 4:30pm 9:00pm RIC - N	Hose Lays (RSF Sta 2)	C Shift 8:00am 8:30am New Hire Captains Interviews (RSF Sta 2 9:00am 10:00am ENC2314/Tour (Stati	

Fire Prevention Monthly Staff Report **November 2012**



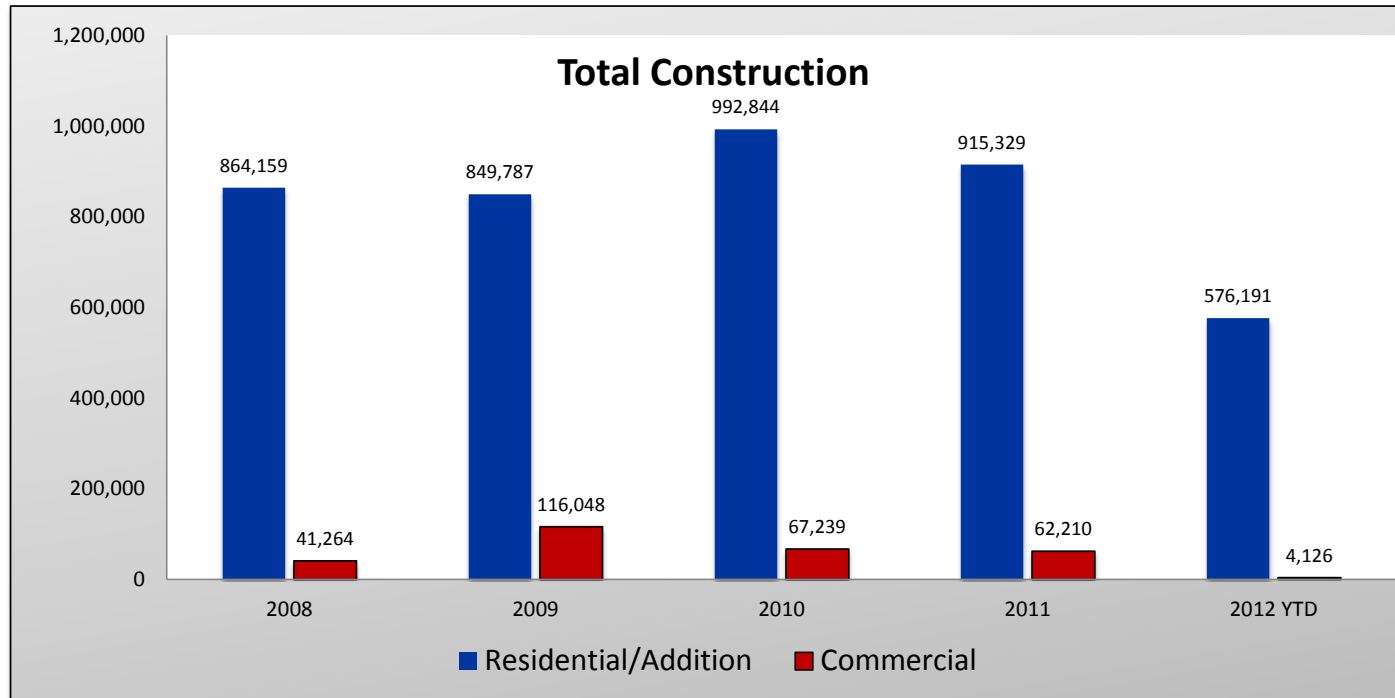
Comparison 2011/2012 Total Monthly Hours/Activities

2011	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
<i>Activities</i>	2557	2623	2121	1311	1437	2615	2264	1858	1461	1377	886	675
<i>Hours</i>	413.7	388.8	414.9	271.2	287.8	442.6	448.1	529.0	491.2	349.8	269.3	209.1

2012	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
<i>Activities</i>	954	833	948	1191	1287	1585	3022	1851	2053	1687	1186	
<i>Hours</i>	262.85	169.42	214.77	342.03	281.52	322.38	331.48	305.88	395.3	450.87	215.75	

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

Rancho Santa Fe Fire Protection District
Fire Prevention Bureau -Construction
November 2012



Year	Res/Add	Comm	Total
2008	864,159	41,264	905,423
2009	849,787	116,048	965,835
2010	992,844	67,239	1,060,083
2011	915,329	62,210	977,539
2011 ytd	895,066	61,706	956,772
2012 ytd	576,191	4,126	580,317

Comparison 2011/2012 Total Square Footage

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2011	105,548	5,329	96,869	85,519	254,358	127,399	58,873	25,142	28,020	102,102	67,613	20,767
2012	32,208	25,725	65,313	124,980	64,041	73,962	73,882	6,960	88,364	23,750	1,132	

Rancho Santa Fe Fire Protection District
Fire Prevention Bureau Monthly Activity Summary
November 2012

PLAN REVIEW

RESIDENTIAL PLAN REVIEWS		Number of Structures	Sq Footage
	Fire Marshal	0	0
	Fire Inspectors	2	928
	Urban Forester	0	0
	TOTAL	2	928
RESIDENTIAL ADDITIONS		Original Sq Footage	Added Sq Footage
	Fire Marshal	0	0
	Fire Inspectors	7,185	204
	Urban Forester	0	0
	TOTAL	7,185	204
COMMERCIAL PLAN REVIEWS		Number of Structures	Sq Footage
	Fire Marshal	0	0
	Urban Forester	0	0
	Fire Inspectors	0	0
	TOTAL	0	0
TOTAL NEW CONSTRUCTION			Sq Footage
Based on permitted Sq footage		Total Added	1,132
FIRE SPRINKLER REVIEWS		Commercial	Residential
	Fire Marshal	1	5
	Fire Inspectors	0	1
	Urban Forester	0	0
	TOTAL	1	6
TENANT IMPROVEMENTS		Number of Structures	Sq Footage
	Fire Marshal	0	0
	Fire Inspectors	4	3,946
	Urban Forester	0	0
	TOTAL	4	3,946
LANDSCAPE REVIEWS		Number of Reviews	Staff Hours
	Urban Forester	16	7.00
	Fire Marshal	0	0.00
	Fire Inspectors	1	0.50
	TOTAL	17	7.50

Rancho Santa Fe Fire Protection District
Fire Prevention Bureau Monthly Activity Summary
November 2012

SERVICES PROVIDED- FIRE PREVENTION

DPLU -All Staff	Number	Staff Hours
Project Availability Forms	0	0.00
Use Permits	0	0.00
Zaps	0	0.00
Administrative Review	0	0.00
Habit Plans	0	0.00
Approval Letters	1	2.00
CWPP/FPP	0	0.00
TOTAL	1	2.00
INSPECTION SERVICES- All Staff	Number of Inspections	Staff Hours
Undergrounds	0	0.00
Hydros (Fire Sprinklers)	5	6.00
Finals (Structures)	17	19.50
Landscape	2	1.50
Reinspections	80	8.50
Tents/Canopy	0	0.00
Burn Permits	0	0.00
Department of Social Service Licensing	2	2.00
Knox/Strobe	0	0.00
Code Enforcement	0	0.00
Engine Company Follow Up	0	0.00
Misc.	2	2.00
TOTAL	108	39.50
HAZARD INSPECTIONS - All Staff	Number of Inspections	Staff Hours
Weed Abatement Inspection	123	5.00
Weed Abatement Reinspection	76	4.50
1st Notice	14	3.50
2nd Notice	11	2.75
Final Notice	8	2.00
Forced Abatement	0	0.00
Postings	1	1.00
Annual Mailers	0	0.00
Homeowner Meeting	0	0.00
WUI	0	0.00
TOTAL	233	18.75
GRADING -All Staff	Number of Inspections	Staff Hours
Plan Review	2	2.00
TOTAL	2	2.00

Rancho Santa Fe Fire Protection District
Fire Prevention Bureau Monthly Activity Summary
November 2012

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	0.00
Training Classes	7	16.50
Conferences	3	22.50
Meetings	21	51.00
Other	3	3.00
Supervision	0	0.00
Fuels Reduction	0	0.00
TOTAL	34	93.00
FIRE PREVENTION -All Staff	Number	Staff Hours
Incoming Phone Calls	508	44.00
Consultations	27	27.00
Plan Review	28	29.00
Scanning	200	10.00
General Office	22	52.00
TOTAL	785	162.00

ADMINISTRATIVE SERVICES- OFFICE SUPPORT

OFFICE COORDINATOR-PREVENTION	Number	Staff Hours
Phone Calls (All Administrative Staff)	340	17.00
Walk in/Counter (All Administrative Staff)	102	8.50
Knox Application Request	4	0.33
UPS Outgoing Shipments	2	0.17
Plan Accepted/Routed	37	6.17
Scheduling Inspections, Managing Calendars	1	20.00
Special Projects: procedure manual,board reports,taining new hire	3	40.00
Scanning Documents/Electronic Files	200	10.00
Meetings: Admin/Prevention/Admin Shift	6	6.00
Post Office	18	0.00
Deposit runs and preparations	8	8.00
SRA Calls (11/6-11/30)	11	1.00
TOTAL	732	117

Rancho Santa Fe Fire District
Public Education Coordinator - Monthly Report
November 2012

WEBSITE/INTERNET		Staff Hours
Update existing info & documents:		2.0
<i>Updated home page, news, etc</i>		2.0
New design progress:		0.0
		0.0
Compile & write new information:		1.0
<i>Incidents, business opportunities, station bid</i>		1.0
		0.0
Social Media		4.0
<i>Facebook "Fans" - 214, Total Reach - 165</i>		2.0
<i>Twitter "Follower" - 635</i>		2.0
TOTAL		7.0
PUBLICATIONS		Staff Hours
Design/write brochures, flyers, etc:		2.0
<i>Sprinkler packet reorder</i>		2.0
TOTAL		2.0
MEDIA RELATIONS		Staff Hours
On-scene Public Information Officer:		0.0
Press Releases:		2.0
<i>Toy Drive</i>		1.0
Other Articles/Stories/Interviews:		1.0
<i>State Fee</i>		1.0
TOTAL		3.0
EDUCATIONAL PROGRAMS/PRESENTATIONS		Staff Hours
Children's Programs		14.0
<i>Birthday parties - 0</i>		0.0
<i>Station Tour -1</i>		1.0
<i>Career Education Class</i>		3.0
<i>Fire Prevention Week</i>		10.0
Adult Programs:		0.0
TOTAL		14.0

Rancho Santa Fe Fire District
Public Education Coordinator - Monthly Report
November 2012

EVENTS		Staff Hours
External/Community Events:		1.0
Internal Events:		1.0
<i>Connie's Retirement Lunch</i>		1.0
		0.0
TOTAL		2.0
CONTINUING EDUCATION		Staff Hours
Training Classes:		0.0
		0.0
Conferences:		0.0
Meetings:		5.0
<i>Staff meetings</i>		3.0
<i>Shift Meeting</i>		0.0
<i>Other</i>		2.0
TOTAL		5.0
CLERICAL		Staff Hours
Prevention-related:		41.0
<i>Mailbox, email inbox, phone calls, news clips, etc.</i>		36.0
<i>Phone Calls - 42</i>		5.0
Non-prevention/non-minute related:		18.0
TOTAL		59.0
TOTAL HOURS		92.0

Travel Expense Report - Board of Directors Report

Name James H. Ashcraft

Position Director

Period 10/21 - 10/23/2011

Per Mile

Reimbursement 0.555

Board Meeting 12/12/2012

Submitted by James H. Ashcraft

Reviewed by Board of Directors

Total Paid \$744.40

[illegible]

Conference - CalPERS (Renaissance Esmeralda - Indian Wells)

From: calpers_educational_forum@calpers.ca.gov
To: [Karlena Rannals](#)
Subject: 2012 CalPERS Educational Forum eRegistration Confirmation
Date: Thursday, October 11, 2012 11:10:04 AM

Thank you for registering for the 2012 CalPERS Educational Forum. Your registration is complete.

Carefully review the information below. If you have any questions or need to change any information, contact us at (916) 795-1264, or by email at calpers_educational_forum@calpers.ca.gov.

Your Name: James Ashcraft

Employer Name: Rancho Santa Fe Fire Protection District

Title: Director

Employer Mailing Address:
PO Box 410
Rancho Santa Fe, CA 92067

Phone Number: (858)756-5971 Extension:

Email Address: rannals@rsf-fire.org

Registration Confirmation Number: 8619

Charge Amount: \$300.00

Visit the CalPERS Educational Forum main page at <http://www.calpers.ca.gov/index.jsp?bc=/employer/education-events/educational-forum/home.xml> for information on Forum activities, session schedules, and to make your hotel reservations.

LA QUINTA CLIFFHOUSE
78-250 Hwy. 111
La Quinta, CA 92253
(760)360-5991

Server: Ray DOB: 10/22/2012
09:07 PM 10/22/2012
Table 329/1 1/10012

SALE

VISA 1048583
Card #XXXXXXXXXXXX6206
Magnetic card present: MICHEL TONY J
Card Entry Method: S

Approval: 027112

Amount: \$ 141.10
+ Tip: 28.00
= Total: 169.10

I agree to pay the above
total amount according to the
terms of agreement.

X

Customer copy

LA QUINTA CLIFFHOUSE
78-250 Hwy. 111
La Quinta, CA 92253
(760)360-5991

Server: Ray 10/22/2012
Table 329/1 9:00 PM
Guests: 3 10012

Coke 2.95
Salmon (2 @28.00) ASH CRAFT 56.00
Mixed Greens 7.00
Seafood/nGumbo 8.00
Beet Salad 9.00
Season Soup 8.00
Baked Artichoke RAMONA'S 12.00
Scallops T. J. J. J. J. 28.00

Subtotal 130.95
Tax 10.15

Total 141.10

Balance Due 141.10

DR Food: 130.95

Book your special
event at the Cliffhouse
Call 760-360-5991
Follow us on Facebook!

From: [Thanks for staying!](#)
To: [Karlena Rannals](#)
Subject: Your Oct 21, 2012 - Oct 23, 2012 stay at the Renaissance Esmeralda Indian Wells Resort & Spa
Date: Saturday, November 03, 2012 1:59:29 AM

Thank you for choosing the Renaissance Esmeralda Indian Wells Resort & Spa 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 us at (760) 773-4444 or EsmeraldaBilling@renaissancehotels.com.

[Make another reservation on RenaissanceHotels.com >>](#)



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

[Modify your email preferences >>](#)

Summary of Your Stay

Hotel: Renaissance Esmeralda Indian Wells Resort & Spa
44-400 Indian Wells Lane
Indian Wells, California 92210
USA
(760) 773-4444

Guest: ASHCRAFT/JIM
RANCHO SANTA FE FIRE PROT
PO BOX 410
RANCHO SANTA FE, CA 92067
USA

Dates of stay: Oct 21, 2012 - Oct 23, 2012
Guest number: 17311
Marriott Rewards number: XXXXX1522

Room number: 4090
Group number: 4524

Date	Description	Reference	Charges	Credits
10/21/12	ROOM GR	4090, 1	180.00	
10/21/12	TAX/BID	4090, 1	23.85	
10/21/12	CA FEE	4090, 1	0.25	
10/22/12	ROOM GR	4090, 1	180.00	
10/22/12	TAX/BID	4090, 1	23.85	
10/22/12	CA FEE	4090, 1	0.25	
10/23/12	Payment - Visa XXXXXXXXXXXX4698	ROOM C/O		408.20
Total balance				0.00 USD

Was that the best night's sleep you've ever had? [How about a repeat performance at your place!](#)



Important Information

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Why Have I Received this Email?

You have received this email because you requested during your stay to receive an electronic

Travel Expense Report - Board of Directors Report

Name John Tanner

Position Director

Period 10/21 - 10/23/2011

Per Mile

Reimbursement 0.555

Board Meeting 12/12/2012

Submitted by John Tanner

Reviewed by Board of Directors

Total Paid \$744.40

Date	Description of Expense	Airfare	Lodging	Ground Transportation (Gas, Rental Car, Taxi)	Meals & Tips	Conferences and Seminars	Miles (Personal Car Only)	Mileage Reimbursement	Miscellaneous	Currency Exchange Rate	Expense Currency	U.S. \$
10/11/2012	CalPERS Conference - Registration					\$300.00		\$0.00		1	USD	\$300.00
10/21/2012	Lodging - Renaissance		\$204.10					\$0.00		1	USD	\$204.10
10/22/2012	Lodging - Renaissance		\$204.10					\$0.00		1	USD	\$204.10
10/22/2012	La Quinta Cliffhouse				\$36.20			\$0.00		1	USD	\$36.20
10/22/2012	Renaissance - Refr Center							\$0.00	\$11.75	1	USD	\$11.75
11/15/2012	Tanner Reimbursement							\$0.00	-\$11.75	1	USD	-\$11.75
								\$0.00		1	USD	\$0.00
								\$0.00		1		\$0.00
								\$0.00		1		\$0.00
								\$0.00		1		\$0.00
								\$0.00		1		\$0.00
								\$0.00		1		\$0.00
								\$0.00		1		\$0.00
								\$0.00		1		\$0.00
								\$0.00		1		\$0.00
Total Mileage Reimbursement:								\$0.00	Total Paid:			\$744.40

Conference - CalPERS (Renaissance Esmeralda - Indian Wells)

From: calpers_educational_forum@calpers.ca.gov
To: [Karlana Rannals](#)
Subject: 2012 CalPERS Educational Forum eRegistration Confirmation
Date: Thursday, October 11, 2012 11:16:10 AM

Thank you for registering for the 2012 CalPERS Educational Forum. Your registration is complete.

Carefully review the information below. If you have any questions or need to change any information, contact us at (916) 795-1264, or by email at calpers_educational_forum@calpers.ca.gov.

Your Name: John Tanner

Employer Name: Rancho Santa Fe Fire Protection District

Title: Director

Employer Mailing Address:
PO BOX 410
Rancho Santa Fe, CA 92067

Phone Number: (858)756-5971 Extension:

Email Address: rannals@rsf-fire.org

Registration Confirmation Number: 8620

Charge Amount: \$300.00

Visit the CalPERS Educational Forum main page at <http://www.calpers.ca.gov/index.jsp?bc=/employer/education-events/educational-forum/home.xml> for information on Forum activities, session schedules, and to make your hotel reservations.

LA QUINTA CLIFFHOUSE
78-250 Hwy. 111
La Quinta, CA 92253
(760)360-5991

Server: Ray DOB: 10/22/2012
09:07 PM 10/22/2012
Table 329/1 1/10012

SALE

VISA 1048583
Card #XXXXXXXXXXXX6206
Magnetic card present: MICHEL TONY J
Card Entry Method: S

Approval: 027112

Amount: \$ 141.10
+ Tip: 28.00
= Total: 169.10

I agree to pay the above
total amount according to the
terms of agreement.

X

Customer copy

LA QUINTA CLIFFHOUSE
78-250 Hwy. 111
La Quinta, CA 92253
(760)360-5991

Server: Ray 10/22/2012
Table 329/1 9:00 PM
Guests: 3 10012

Coke 2.95
Salmon (2 @28.00) ASH CRAFT 56.00
Mixed Greens 7.00
Seafood/nGumbo 8.00
Beet Salad 9.00
Season Soup 8.00
Baked Artichoke RAMONA'S 12.00
Scallops T. J. J. J. J. 28.00

Subtotal 130.95
Tax 10.15

Total 141.10

Balance Due 141.10

DR Food: 130.95

Book your special
event at the Cliffhouse
Call 760-360-5991
Follow us on Facebook!

From: [Thanks for staying!](#)
To: [Karlena Rannals](#)
Subject: Your Oct 21, 2012 - Oct 23, 2012 stay at the Renaissance Esmeralda Indian Wells Resort & Spa
Date: Saturday, November 03, 2012 1:59:40 AM

Thank you for choosing the Renaissance Esmeralda Indian Wells Resort & Spa 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 us at (760) 773-4444 or EsmeraldaBilling@renaissancehotels.com.

[Make another reservation on RenaissanceHotels.com >>](#)



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

[Modify your email preferences >>](#)

Summary of Your Stay

Hotel: Renaissance Esmeralda Indian Wells Resort & Spa
44-400 Indian Wells Lane
Indian Wells, California 92210
USA
(760) 773-4444

Guest: TANNER/JOHN
RANCHO SANTA FE FIRE PROT
PO BOX 410
RANCHO SANTA FE, CA 92067
USA

Dates of stay: Oct 21, 2012 - Oct 23, 2012
Guest number: 17500
Marriott Rewards number: XXXXX1522

Room number: 7014
Group number: 4524

Date	Description	Reference	Charges	Credits
10/21/12	ROOM GR	7014, 1	180.00	
10/21/12	TAX/BID	7014, 1	23.85	
10/21/12	CA FEE	7014, 1	0.25	
10/22/12	REFR CTR	09899	11.75	
10/22/12	ROOM GR	7014, 1	180.00	
10/22/12	TAX/BID	7014, 1	23.85	
10/22/12	CA FEE	7014, 1	0.25	
10/23/12	Payment - Visa XXXXXXXXXXXX4698	ROOM C/O		419.95
Total balance				0.00 USD

Was that the best night's sleep you've ever had? [How about a repeat performance at your place!](#)



Important Information

Do Not Reply to this Email

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JOHN C. TANNER, TRUSTEE
DAWNELLE TANNER, TRUSTEE
TANNER FAMILY TRUST
P.O. BOX 101
RANCHO SANTA FE, CA 92067

90-7182
3222 41305

6471

DATE

Nov 15, 2012

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MEMO

322

Travel Expense Report - Board of Directors Report

Name	Tony Michel	Cal-PERS Conference	Board Meeting	12/12/2012
Position	Fire Chief		Submitted by	Tony Michel
Period	10/21/12 to 10/24/12		Reviewed by	
Per Mile Reimbursement				
Total Paid	\$952.05			

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. \$
10/11/2012	Registration for PERS Conference					\$300.00	0	\$0.00		1	USD	\$300.00
10/24/2012	Lodging for PERS Conference		\$612.30				0	\$0.00		1	USD	\$612.30
10/22/2012	La Quinta Cliffhouse				\$21.49			\$0.00		1		\$21.49
10/23/2012	Yardhouse Restaurant			\$0.00	\$18.26			\$0.00		1		\$18.26
								\$0.00		1		\$0.00
								\$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:	\$952.05		

Tony Michel

From: calpers_educational_forum@calpers.ca.gov
Sent: Thursday, October 11, 2012 9:25 AM
To: Tony Michel
Subject: 2012 CalPERS Educational Forum eRegistration Confirmation

Thank you for registering for the 2012 CalPERS Educational Forum. Your registration is complete.

Carefully review the information below. If you have any questions or need to change any information, contact us at (916) 795-1264, or by email at calpers_educational_forum@calpers.ca.gov.

Your Name: Tony Michel

Employer Name: Rancho Santa Fe Fire Protection District

Title: Fire Chief

Employer Mailing Address:
PO Box 410
Rancho Santa Fe , CA 92067

Phone Number: (858)756-6001 Extension: 101

Email Address: michel@rsf-fire.org

Registration Confirmation Number: 8616

Charge Amount: \$300.00

Visit the CalPERS Educational Forum main page at <http://www.calpers.ca.gov/index.jsp?bc=/employer/education-events/educational-forum/home.xml> for information on Forum activities, session schedules, and to make your hotel reservations.

3110	MICHEL/TONY	180.00	10/24/12	11:00	17452	4524
Room	Name	Rate	Depart	Time	ACCT#	GROUP
RVKG	RANCHO SANTA FE FIRE		10/21/12	20:17		
Type			Arrive	Time		
89						

Room Clerk Address Payment MRW#: XXXXX5110

DATE	REFERENCE	CHANGES	CREDITS	BALANCE DUE
10/21	ROOM GR	3110, 1	180.00	
10/21	TAX/BID	3110, 1	23.85	
10/21	CA FEE	3110, 1	.25	
10/22	ROOM GR	3110, 1	180.00	
10/22	TAX/BID	3110, 1	23.85	
10/22	CA FEE	3110, 1	.25	
10/23	ROOM GR	3110, 1	180.00	
10/23	TAX/BID	3110, 1	23.85	
10/23	CA FEE	3110, 1	.25	
10/24	VS CARD			\$612.30

PAYMENT RECEIVED BY: VISA BK CURRENT BALANCE .00

THANK YOU FOR CHOOSING RENAISSANCE! EXPEDITE YOUR CHECK-OUT
BY DIALING EXT 52. LEAVE YOUR NAME AND ROOM NUMBER, OR
PRESS MENU ON YOUR REMOTE CONTROL TO ACCESS VIDEO CHECKOUT

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

Your Rewards points/miles earned on your eligible earnings
will be credited to your account. Check your
Rewards Account Statement for updated activity.

LA QUINTA CLIFFHOUSE
78-250 Hwy, 111
La Quinta, CA 92253
(760)360-5991

Server: Ray
09:07 PM
Table 329/1

DOB: 10/22/2012
10/22/2012
1/10012

SALE

VISA

1048583

Card #XXXXXXXXXX6206

Magnetic card present: MICHEL TONY J

Card Entry Method: S

Approval: 02/12

Amount: \$ 141.10
+ Tip: 28.00
= Total: 169.10

I agree to pay the above
total, with tip according to the
agreement.

X

Customer copy

LA QUINTA CLIFFHOUSE
78-250 Hwy, 111
La Quinta, CA 92253
(760)360-5991

Server: Ray
Table 329/1
Guests: 3
10/22/2012
9:00 PM
10012

Coke 2.95
Salmon (2 @28.00) ~~Asparagus~~ 56.00
Mixed Greens 7.00
Seafood Gumbo 8.00
Beet Salad 9.00
Season Soup 8.00
Baked Artichoke ~~Salmon~~ 12.00
Scallops ~~TANGLER~~ 28.00

Subtotal 130.95
Tax 10.15
Total 141.10

Balance Due 141.10

DR Food: 130.95

Book your special
event at the Cliffhouse
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Use your debit or credit card
to round up your total to the
nearest dollar and help
feed the needs of
your community
www.1000cupofamerica.org



**Rancho Santa Fe
Fire Protection District
Annual Financial Report
For the Fiscal Year Ended June 30, 2012**



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, 2012

Name	Position	Elected/Appointed	Current Term
James Ashcraft	President	Elected	11/08 - 11/12
Thomas Hickerson	Vice President	Elected	11/10 - 11/14
Nancy C. Hillgren	Director	Elected	11/08 - 11/12
Randall Malin	Director	Elected	11/08 - 11/12
John C. Tanner	Director	Elected	11/10 - 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

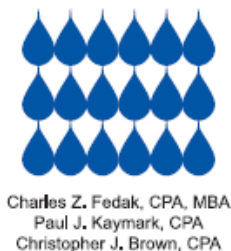
For the Fiscal Year Ended June 30, 2012

Rancho Santa Fe Fire Protection District
Annual Financial Report
For the Fiscal Year Ended June 30, 2012

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Financial Section



Charles Z. Fedak & Company

Certified Public Accountants
An Accountancy Corporation

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Cypress, California 90630
(714) 527-1818
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Independent Auditor's Report

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

We have audited the accompanying financial statements of the governmental activities of the Rancho Santa Fe Fire Protection District (District) as of and for the year ended June 30, 2012, which collectively comprise the District's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the District's management. Our responsibility is to express an opinion 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; and the State Controller's Minimum Audit Requirements for California Special Districts. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities of the Rancho Santa Fe Fire Protection District as of June 30, 2012, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated September 30, 2012, 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 page 26.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 through 6 and the required supplementary information on pages 24 and 25 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.

Independent Auditor's Report, continued

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.

Charles Z. Fedak & Company CPAs - An Accountancy Corporation

Charles Z. Fedak & Company, CPA's – An Accountancy Corporation
Cypress, California
September 30, 2012

Rancho Santa Fe Fire Protection District
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2012

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, 2012. 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 assets decreased 1.0% or \$351,167 from \$33,291,284 to \$32,940,117.
- Total revenues decreased 0.8% or \$91,801 to \$12,158,435 from \$12,250,236, primarily from a decrease in operating and capital grants.
- Total expenses increased 17.7% or \$1,878,499 to \$12,509,602 from \$10,631,103 due primarily to the one-time expenditure of \$1,724,543 to expense non-capitalized costs for the Station No. 3 replacement construction.

Using This Financial Report

This annual report consists of a series of financial statements. The Statement of Net Assets 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 Assets 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 28,262 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, five Battalion Chiefs, 39 paid fire suppression positions, two fire prevention positions and four administrative positions. The District also participates in cooperative management services.

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, 2012

Government-wide Financial Statements

Statement of Net Assets 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 Assets 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 assets* and changes in them. Think of the District's net assets – 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 assets are one indicator of whether its *financial health* is improving or deteriorating. You 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, 2012

Government-wide Financial Analysis

Condensed Statement of Net Assets

	<u>2012</u>	<u>2011</u>	<u>Change</u>
Assets:			
Current assets	\$ 14,325,234	14,815,983	(490,749)
Capital assets, net	<u>20,301,483</u>	<u>20,658,496</u>	<u>(357,013)</u>
Total assets	<u><u>34,626,717</u></u>	<u><u>35,474,479</u></u>	<u><u>(847,762)</u></u>
Liabilities:			
Current liabilities	<u>1,686,600</u>	<u>2,183,195</u>	<u>(496,595)</u>
Total liabilities	<u><u>1,686,600</u></u>	<u><u>2,183,195</u></u>	<u><u>(496,595)</u></u>
Net assets:			
Net investment in capital assets	20,301,483	20,658,496	(357,013)
Restricted for capital projects	90,593	1,203,686	(1,113,093)
Unrestricted	<u>12,548,041</u>	<u>11,429,102</u>	<u>1,118,939</u>
Total net assets	<u><u>\$ 32,940,117</u></u>	<u><u>33,291,284</u></u>	<u><u>(351,167)</u></u>

As noted earlier, net assets 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 \$32,940,117 as of June 30, 2012.

A portion of the District's net assets (62% or \$20,301,483) 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 2012, the District shows a positive balance in its unrestricted net assets of \$12,548,041 that may be utilized in future years. (See Note 5 for further information)

Condensed Statement of Activities

	<u>2012</u>	<u>2011</u>	<u>Change</u>
Expenses:			
Fire protection operations	\$ 12,509,602	10,631,103	1,878,499
Total expenses	<u>12,509,602</u>	<u>10,631,103</u>	<u>1,878,499</u>
Program revenues	1,295,358	1,576,527	(281,169)
General revenues	<u>10,863,077</u>	<u>10,673,709</u>	<u>189,368</u>
Total revenues	<u><u>12,158,435</u></u>	<u><u>12,250,236</u></u>	<u><u>(91,801)</u></u>
Change in net assets	(351,167)	1,619,133	(1,970,300)
Net assets – beginning of period	<u>33,291,284</u>	<u>31,672,151</u>	<u>1,619,133</u>
Net assets – end of period	<u><u>\$ 32,940,117</u></u>	<u><u>33,291,284</u></u>	<u><u>(351,167)</u></u>

The statement of activities shows how the government's net assets changed during the fiscal year. In the case of the District, net assets decreased by \$351,167 during the fiscal year ended June 30, 2012.

Rancho Santa Fe Fire Protection District
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2012

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, 2012 the District's General Fund reported a fund balance of \$13,290,756. An amount of \$12,131,467 constitutes the District's *unassigned fund balance*, which is available for future District operations. The remainder of fund balance of \$1,159,289 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 2012 were as follows:

	<u>Balance 2011</u>	<u>Additions</u>	<u>Deletions/ Transfers</u>	<u>Balance 2012</u>
Non-depreciable assets	\$ 8,045,913	1,907,558	(6,578,631)	3,374,840
Depreciable assets	18,312,138	4,973,427	(394,626)	22,890,939
Accumulated depreciation	<u>(5,699,555)</u>	<u>(659,367)</u>	<u>394,626</u>	<u>(5,964,296)</u>
Total capital assets, net	\$ <u>20,658,496</u>	<u>6,221,618</u>	<u>(6,578,631)</u>	<u>20,301,483</u>

At the end of fiscal year 2012, the District's investment in capital assets amounted to \$20,301,483 (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, 16936 18027 Calle Ambiente, Rancho Santa Fe, California, 92067 or (858) 756-5971.

Basic Financial Statements

Rancho Santa Fe Fire Protection District
Statements of Net Assets
June 30, 2012
With comparative amounts as of June 30, 2011

	<u>2012</u>	<u>2011</u>
Assets:		
Cash and cash equivalents (note 2)	\$ 13,820,784	13,727,029
Accrued interest receivable	12,214	18,040
Accounts receivable	470,390	1,049,963
Property taxes receivable	16,040	20,951
Prepaid expenses and deposits	5,806	-
Capital assets not being depreciated (note 3)	3,374,840	8,045,912
Capital assets being depreciated, net (note 3)	<u>16,926,643</u>	<u>12,612,584</u>
Total assets	<u><u>34,626,717</u></u>	<u><u>35,474,479</u></u>
Liabilities:		
Accounts payable and accrued expenses	547,995	1,209,983
Accrued salaries and related payables	395,890	317,279
Workers' compensation claims payable – PASIS (note 10)	344,979	162,497
Compensated absences (note 4)	<u>397,736</u>	<u>493,436</u>
Total liabilities	<u><u>1,686,600</u></u>	<u><u>2,183,195</u></u>
Net assets:		
Net investment in capital assets	20,301,483	20,658,496
Restricted for capital projects	90,593	1,203,686
Unrestricted (note 5)	<u>12,548,041</u>	<u>11,429,102</u>
Total net assets	<u><u>\$ 32,940,117</u></u>	<u><u>33,291,284</u></u>

See accompanying notes to the basic financial statements

Rancho Santa Fe Fire Protection District
Statements of Activities
For the Fiscal Year Ended June 30, 2012
With comparative amounts for the Year Ended June 30, 2011

<i>Governmental Activities:</i>	<u>2012</u>	<u>2011</u>
Expenses:		
Fire protection operations:		
Salaries and wages	\$ 5,529,639	5,601,880
Employee benefits	3,248,468	2,809,420
Contractual services	878,405	883,080
Materials and supplies	469,180	682,653
Station No. 3 replacement non-capitalized costs	1,724,543	-
Depreciation	659,367	654,070
Total expenses	<u>12,509,602</u>	<u>10,631,103</u>
Program revenues:		
Charges for services – fire protection	956,188	824,863
Operating grants and contributions – fire protection	11,123	224,569
Capital grants and contributions – fire protection	328,047	527,095
Total program revenues	<u>1,295,358</u>	<u>1,576,527</u>
Net program expense	<u>11,214,244</u>	<u>9,054,576</u>
General revenues:		
Property taxes	9,311,353	9,303,247
Voter approved taxes	1,011,280	971,395
In-lieu of property taxes – developer payments	161,155	57,105
Interest earnings	57,558	93,533
Rental revenue	229,542	145,903
Firefighting personnel reimbursement	40,018	49,471
Other	52,171	53,055
Total general revenues	<u>10,863,077</u>	<u>10,673,709</u>
Change in net assets	(351,167)	1,619,133
Net assets – beginning of year	<u>33,291,284</u>	<u>31,672,151</u>
Net assets – end of year	<u>\$ 32,940,117</u>	<u>33,291,284</u>

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 Assets
June 30, 2012

	General Fund	Special Revenue Fund	Total Governmental	Reclassifications & Eliminations	Statement of Net Assets
Assets:					
Cash and cash equivalents	\$ 13,692,650	128,134	13,820,784	-	13,820,784
Accrued interest receivable	11,018	1,196	12,214	-	12,214
Accounts receivable	343,944	126,446	470,390	-	470,390
Property taxes receivable	16,040	-	16,040	-	16,040
Prepaid expenses and deposits	5,806	-	5,806	-	5,806
Due from other funds	-	-	-	-	-
Capital assets not being depreciated	-	-	-	3,374,840	3,374,840
Capital assets being depreciated, net	-	-	-	16,926,643	16,926,643
Total assets	14,069,458	255,776	14,325,234	20,301,483	34,626,717
Liabilities:					
Accounts payable and accrued expenses	382,812	165,183	547,995	-	547,995
Accrued salaries and wages	395,890	-	395,890	-	395,890
Due to other funds	-	-	-	-	-
Workers' compensation claims payable – PASIS	-	-	-	344,979	344,979
Compensated absences	-	-	-	397,736	397,736
Total liabilities	778,702	165,183	943,885	742,715	1,686,600
Fund balance: (note 6)					
Nonspendable	5,806	-	5,806	(5,806)	-
Restricted	-	90,593	90,593	(90,593)	-
Committed	533,735	-	533,735	(533,735)	-
Assigned	619,748	-	619,748	(619,748)	-
Unassigned	12,131,467	-	12,131,467	(12,131,467)	-
Total fund balance	13,290,756	90,593	13,381,349	(13,381,349)	-
Total liabilities and fund balance	\$ 14,069,458	255,776	14,325,234	(12,638,634)	1,686,600
Net assets:					
Net investment in capital assets					\$ 20,301,483
Restricted for capital projects					90,593
Unrestricted					12,548,041
Total net assets					32,940,117
Reconciliation:					
Fund balance of governmental funds					13,381,349
Amounts reported for governmental activities in the statement of net assets 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					16,926,643
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 Assets.					
Workers' compensation claims payable – PASIS					(344,979)
Compensated absences					(397,736)
Net assets of governmental activities					\$ 32,940,117

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, 2012

	General Fund	Special Revenue Fund	Total Governmental	Reclassifications & Eliminations	Statement of Activities
Expenditures/Expenses:					
Fire protection operations:					
Salaries and wages	\$ 5,625,339	-	5,625,339	(95,700)	5,529,639
Employee benefits	3,065,986	-	3,065,986	182,482	3,248,468
Contractual services	878,405	-	878,405	-	878,405
Materials and supplies	469,180	-	469,180	-	469,180
Station No. 3 replacement non-capitalized costs	1,724,543	-	1,724,543	-	1,724,543
Depreciation	-	-	-	659,367	659,367
Capital outlay					
Structures, equipment and vehicles	302,354	-	302,354	(302,354)	-
Total expenditures/expenses	12,065,807	-	12,065,807	443,795	12,509,602
Program revenues:					
Charges for services – fire protection	956,188	-	956,188	-	956,188
Operating grants and contributions – fire protection	11,123	-	11,123	-	11,123
Capital grants and contributions – fire protection	-	328,047	328,047	-	328,047
Total program revenues	967,311	328,047	1,295,358	-	1,295,358
Net program expense	11,098,496	(328,047)	10,770,449	443,795	11,214,244
General revenues:					
Property taxes	9,311,353	-	9,311,353	-	9,311,353
Voter approved taxes	1,011,280	-	1,011,280	-	1,011,280
In-lieu of property taxes – developer payments	161,155	-	161,155	-	161,155
Interest earnings	51,012	6,546	57,558	-	57,558
Rental income – cellular antennas	229,542	-	229,542	-	229,542
Firefighting personnel reimbursement	40,018	-	40,018	-	40,018
Other	52,171	-	52,171	-	52,171
Total general revenues	10,856,531	6,546	10,863,077	-	10,863,077
Total revenues	11,823,842	334,593	12,158,435		
Excess of revenues over expenditures	(241,965)	334,593	92,628		
Other financing sources(uses):					
Transfers in(out)	1,447,686	(1,447,686)	-		
Net change in fund balance	1,205,721	(1,113,093)	92,628	(92,628)	
Change in net assets	-	-	-	(351,167)	(351,167)
Fund balance/Net assets – beginning of year	12,085,035	1,203,686	13,288,721	-	33,291,284
Fund balance/Net assets – end of year	\$ 13,290,756	90,593	13,381,349	-	32,940,117

Reconciliation:

Net changes in fund balance of total governmental funds	\$ 92,628
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	302,354
Depreciation expense	(659,367)
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	(182,482)
Net change in compensated absences for the current period	95,700
Change in net assets of governmental activities	\$ (351,167)

See accompanying notes to the basic financial statements

Rancho Santa Fe Fire Protection District
Notes to the Basic Financial Statements, continued
For the Fiscal Year Ended June 30, 2012

(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

Financial reporting is based upon all GASB pronouncements, as well as any applicable pronouncements of the Financial Accounting Standards Board (FASB), the Accounting Principals Board (APB), or any Accounting Research Bulletins (ARB) issued on or before November 30, 1989, unless they contradict or conflict with GASB pronouncements.

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 Assets. The Statement of Activities presents changes in net assets. 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 assets as presented in these statements to the net assets 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, 2012

(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 Assets

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 assets 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, 2012

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

C. Assets, Liabilities and Net Assets, 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, 2012

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

C. Assets, Liabilities, Net Assets, 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 Assets

The financial statements utilize a net assets presentation. Net assets are categorized as follows:

- **Net Investment in Capital Assets** – This component of net assets 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 Assets** – This component of net assets consists of constraints placed on net assets 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 Assets** – This component of net assets consists of net assets that do not meet the definition of *restricted* or *net investment in capital assets*.

9. Fund Balance

The financial statements, 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, 2012

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

C. Assets, Liabilities, Net Assets, continued

9. Fund Balance, continued

The Board of Directors established, 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, 2012, consist of the following:

	<u>2012</u>
Deposits held with financial institutions	\$ 416,007
Deposits held with San Diego County Pooled Investment Fund (SDCPIF)	10,288,074
Deposits held with California Local Agency Investment Fund (LAIF)	2,485,483
Deposits held with Public Agencies Self Insurance System (PASIS)	533,736
Deposits held at NCDJPA (Mobile Data Computer- MDC)	<u>97,484</u>
Total	\$ <u><u>13,820,784</u></u>

As of June 30, 2012, the District's authorized deposits had the following maturities:

Deposits held with San Diego County Pooled Investment Fund (SDCPIF)	370 days
Deposits held with the California Local Agency Investment Fund (LAIF)	268 days
Deposits held with PASIS are primarily held with SDCPIF	370 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, 2012

(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, 2012, the District's investment in the SDCPIF was rated by Standard & Poor's as AAAs/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 74% and 18% 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, 2012

(3) Capital Assets

Changes in capital assets for the year were as follows:

	<u>Balance 2011</u>	<u>Additions</u>	<u>Deletions/ Transfers</u>	<u>Balance 2012</u>
Non-depreciable assets:				
Land	\$ 3,374,840	-	-	3,374,840
Construction-in progress	4,671,073	1,907,558	(6,578,631)	-
Total non-depreciable assets	<u>8,045,913</u>	<u>1,907,558</u>	<u>(6,578,631)</u>	<u>3,374,840</u>
Depreciable assets:				
Structures and improvements	14,214,138	4,854,089	-	19,068,227
Equipment and vehicles	4,098,000	119,338	(394,626)	3,822,712
Total depreciable assets	<u>18,312,138</u>	<u>4,973,427</u>	<u>(394,626)</u>	<u>22,890,939</u>
Accumulated depreciation:				
Structures and improvements	(2,963,387)	(357,273)	-	(3,320,660)
Equipment and vehicles	(2,736,168)	(302,094)	394,626	(2,643,636)
Total accumulated depreciation	<u>(5,699,555)</u>	<u>(659,367)</u>	<u>394,626</u>	<u>(5,964,296)</u>
Total depreciable assets, net	<u>12,612,583</u>	<u>4,314,060</u>	<u>-</u>	<u>16,926,643</u>
Total capital assets, net	<u>\$ 20,658,496</u>			<u>20,301,483</u>

Major capital asset additions during the year totaled \$302,354, which consisted of \$183,016 in construction costs for Station No. 3 and \$119,338 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 2011</u>	<u>Earned</u>	<u>Taken</u>	<u>Balance 2012</u>
\$	<u>493,436</u>	<u>526,437</u>	<u>(622,137)</u>	<u>397,736</u>

Rancho Santa Fe Fire Protection District
Notes to the Basic Financial Statements, continued
For the Fiscal Year Ended June 30, 2012

(5) Unrestricted Net Assets

Unrestricted net assets are designated for the following purposes:

<u>Description</u>	<u>Amount</u>
Unrestricted:	
Prepaid expenses and deposits	\$ 5,806
Public Agency Self Insurance System	188,756
Advanced life support equipment	124,527
Mobile data computer equipment	97,485
Six-month operating reserve	5,791,080
Capital projects reserve	5,140,387
CalPERS retirement reserve	<u>1,200,000</u>
Total unrestricted net assets	\$ <u>12,548,041</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, 2012 is as follows:

<u>Description</u>	<u>Amount</u>
Nonspendable:	
Prepaid expenses and deposits	\$ <u>5,806</u>
Restricted:	
Capital projects	<u>90,593</u>
Committed:	
Public Agency Self Insurance System	<u>533,735</u>
Assigned:	
Advanced life support equipment	124,527
Mobile data computer equipment	97,485
Compensated absences	<u>397,736</u>
Sub-total assigned	<u>619,748</u>
Unassigned:	
Six-month operating reserve	5,791,080
Capital projects reserve	5,140,387
CalPERS retirement reserve	<u>1,200,000</u>
Sub-total unassigned	<u>12,131,467</u>
Total fund balance	\$ <u>13,381,349</u>

Rancho Santa Fe Fire Protection District
Notes to the Basic Financial Statements, continued
For the Fiscal Year Ended June 30, 2012

(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, 2012 was \$5,318,416.

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 assets.

(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, 2012 was \$1,168,987.

(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

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 2012, 2011 and 2010 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. For fiscal years 2012, 2011 and 2010, the District's annual contributions for the CalPERS plan were equal to the District's required and actual contribution for each fiscal year as follows:

Rancho Santa Fe Fire Protection District
Notes to the Basic Financial Statements, continued
For the Fiscal Year Ended June 30, 2012

(9) Defined Benefit Pension Plan, continued

Three Year Funding Information:

Pension plan funding information:

<u>Fiscal Year</u>		<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>	<u>APC - Safety Percentage of Payroll</u>	<u>APC - Misc Percentage of Payroll</u>
2010	\$	1,363,829	100%	-	17.983%	11.476%
2011		1,321,448	100%	-	19.094%	11.830%
2012		1,575,256	100%	-	24.112%	14.762%

Two Tier Plan

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% @ 55 years-old (Miscellaneous Employees) and the CalPERS 3.0% @ 55 years-old (Safety Employees) Risk Pool Retirement Plans.

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 2012, the District employees contributed 8% for their account. The District's annual required contribution rate was 12.749%.

The contribution rate for plan members in the CalPERS 3.0% at 55 years-old Risk Pool Retirement Plan is 9% of their annual covered salary. In 2012, the District contributed 4.5% and the District employees contributed 4.5% for their account. The District's annual required contribution rate was 20.308%.

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 2012. 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.

(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.

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, 2012, the liability for workers' compensation claims payable was estimated at \$344,979.

Rancho Santa Fe Fire Protection District
Notes to the Basic Financial Statements, continued
For the Fiscal Year Ended June 30, 2012

(10) Risk Management, continued

Changes in workers' compensation claims payable for the year ended June 30, 2012, were as follows:

Estimated claims, beginning of year	\$	162,497
Estimated claims incurred		329,577
Revised prior claims estimate		(15,720)
Claim payments		<u>(131,375)</u>
Estimated claims, end of year	\$	<u>344,979</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, 2012:

- 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) Commitments

In October 2009, the District and the cities of Del Mar, Encinitas, and Solana Beach entered into a two-year cooperative agreement which provides the participating agencies to share management services as a means to reduce costs and create operational efficiencies. In 2011, the participating agencies amended the agreement to further reduce costs by more effectively sharing fire management services. The goal of the Fire District is to maximize efficiencies and save public money while providing top-notch customer service.

(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, 2012 have been evaluated for possible adjustment to the financial statements or disclosure as of September 30, 2012, which is the date the financial statements were available to be issued.

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

The Governmental Accounting Standards Board (GASB) has issued several pronouncements prior to June 30, 2012, that have effective dates that may impact future financial presentations.

Governmental Accounting Standards Board Statement No. 60

In November 2010, the GASB issued Statement No. 60, *Accounting and Financial Reporting for Service Concession Arrangements*. This standard address how to account for and report service concession arrangements, a type of public-private or public-public partnership that state and local governments are increasingly entering into. This statement is effective for financial statements for periods beginning after December 15, 2011. The District estimates that this statement will not have a material impact on the presentation of the basic financial statements.

Rancho Santa Fe Fire Protection District
Notes to the Basic Financial Statements, continued
For the Fiscal Year Ended June 30, 2012

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

Governmental Accounting Standards Board Statement No. 61

In November 2010, the GASB issued Statement No. 61, *The Financial Reporting Entity, Omnibus*. This standard is designed to improve financial reporting for governmental entities by amending the requirements of GASB Statement No. 14, *The Financial Reporting Entity*, and GASB Statement No. 34, *Basic Financial Statement and Management's Discussion and Analysis for State and local Governments*. This statement is effective for financial statements for periods beginning after June 15, 2012. The District estimates that this statement will not have a material impact on the presentation of the basic financial statements.

Governmental Accounting Standards Board Statement No. 62

In December 2010, The GASB issued Statement No. 62 – *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. The objective of this Statement is to incorporate into the GASB's authoritative literature certain accounting and financial reporting guidance that is included in the following pronouncements issued on or before November 30, 1989, which does not conflict with or contradict GASB pronouncements:

1. Financial Accounting Standards Board (FASB) Statements and Interpretations
2. Accounting Principles Board Opinions
3. Accounting Research Bulletins of the American Institute of Certified Public Accountants' (AICPA) Committee on Accounting Procedure.

Hereinafter, these pronouncements collectively are referred to as the "FASB and AICPA pronouncements." This Statement also supersedes Statement No. 20, *Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities That Use Proprietary Fund Accounting*, thereby eliminating the election provided in paragraph 7 of that Statement for enterprise funds and business-type activities to apply post-November 30, 1989 FASB Statements and Interpretations that do not conflict with or contradict GASB pronouncements. However, those entities can continue to apply, as other accounting literature, post-November 30, 1989 FASB pronouncements that do not conflict with or contradict GASB pronouncements, including this Statement. The requirements of this Statement are effective for financial statements for periods beginning after December 15, 2011. The provisions of this Statement generally are required to be applied retroactively for all periods presented.

Governmental Accounting Standards Board Statement No. 63

In June 2011, the GASB issued Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*. This standard is designed to improve financial reporting by standardizing the presentation of deferred outflows of resources and deferred inflows of resources into the definitions of the required components of the residual measure and by renaming that measure as net position, rather than net assets. This statement is effective for financial statements for periods beginning after December 15, 2012. The District estimates that this statement will not have a material impact on the presentation of the basic financial statements.

Governmental Accounting Standards Board Statement No. 65

In March 2012, the GASB issued Statement No. 65 – *Items Previously Reported as Assets and Liabilities*. This Statement establishes accounting and financial reporting standards that reclassify, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities and recognizes, as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities. The provisions of this Statement are effective for financial statements for periods beginning after December 15, 2012. The District estimates that this statement will not have a material impact on the presentation of the basic financial statements.

Rancho Santa Fe Fire Protection District
Notes to the Basic Financial Statements, continued
For the Fiscal Year Ended June 30, 2012

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

Governmental Accounting Standards Board Statement No. 66

In March 2012, the GASB issued Statement No. 66 – *Technical Corrections—2012—an amendment of GASB Statements No. 10 and No. 62*. The objective of this Statement is to improve accounting and financial reporting for a governmental financial reporting entity by resolving conflicting guidance that resulted from the issuance of two pronouncements, Statements No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, and No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. The provisions of this Statement are effective for financial statements for periods beginning after December 15, 2012. The District estimates that this statement will not have a material impact on the presentation of the basic financial statements.

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.

Required Supplementary Information

Rancho Santa Fe Fire Protection District
Budgetary Comparison Schedule – General Fund
For the Fiscal Year Ended June 30, 2012

	Adopted Original Budget	Board Approved Changes	Revised Budget	Actual Budgetary Basis	Variance Positive (Negative)
Expenditures/Expenses:					
Fire protection operations:					
Salaries and wages	\$ 5,747,000	-	5,747,000	5,625,339	121,661
Employee benefits	3,031,000	-	3,031,000	3,065,986	(34,986)
Contractual services	997,000	-	997,000	878,405	118,595
Materials and supplies	338,000	-	338,000	469,180	(131,180)
Station No. 3 replacement non-capitalized costs	1,448,000	-	1,448,000	1,724,543	(276,543)
Capital outlay	795,749	-	795,749	302,354	493,395
Total expenditures/expenses	12,356,749	-	12,356,749	12,065,807	290,942
Program revenues:					
Charges for services – fire protection	858,000	-	858,000	956,188	98,188
Operating grants and contributions – fire protection	11,000	-	11,000	11,123	123
Total program revenues	869,000	-	869,000	967,311	98,311
General revenues:					
Property taxes	9,308,000	-	9,308,000	9,311,353	3,353
Voter approved taxes	1,015,000	-	1,015,000	1,011,280	(3,720)
In-lieu of property taxes – developer payments	161,000	-	161,000	161,155	155
Interest earnings	51,000	-	51,000	51,012	12
Rental income	229,000	-	229,000	229,542	542
Firefighting personnel reimbursement	40,000	-	40,000	40,018	18
Other	150,000	-	150,000	52,171	(97,829)
Total general revenues	10,954,000	-	10,954,000	10,856,531	(97,469)
Total revenues	11,823,000	-	11,823,000	11,823,842	842
Excess of revenues over(under) expenditures	(533,749)	-	(533,749)	(241,965)	291,784
Other financing sources(uses):					
Transfers in(out)	1,448,000	-	1,448,000	1,447,686	(314)
Net change in fund balance	914,251	-	914,251	1,205,721	291,470
Fund balance – beginning of year	12,085,035	-	12,085,035	12,085,035	
Fund balance – end of year	<u>\$ 12,999,286</u>	<u>-</u>	<u>12,999,286</u>	<u>13,290,756</u>	

Rancho Santa Fe Fire Protection District
Budgetary Comparison Schedule – Special Revenue Fund
For the Fiscal Year Ended June 30, 2012

	Adopted Original Budget	Board Approved Changes	Revised Budget	Actual Budgetary Basis	Variance Positive (Negative)
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	\$ 328,000	-	328,000	328,047	47
Total program revenues	<u>328,000</u>	<u>-</u>	<u>328,000</u>	<u>328,047</u>	<u>47</u>
General revenues:					
Interest earnings	7,000	-	7,000	6,546	(454)
Total general revenues	<u>7,000</u>	<u>-</u>	<u>7,000</u>	<u>6,546</u>	<u>(454)</u>
Total revenues	<u>335,000</u>	<u>-</u>	<u>335,000</u>	<u>334,593</u>	<u>(407)</u>
Excess of revenues over expenditures	335,000	-	335,000	334,593	(407)
Other financing sources(uses):					
Transfers in(out)	(1,448,000)	-	(1,448,000)	(1,447,686)	(314)
Net change in fund balance	<u>(1,113,000)</u>	<u>-</u>	<u>(1,113,000)</u>	<u>(1,113,093)</u>	<u>(721)</u>
Fund balance – beginning of year	1,203,686	-	1,203,686	1,203,686	
Fund balance – end of year	<u>\$ 90,686</u>	<u>-</u>	<u>90,686</u>	<u>90,593</u>	

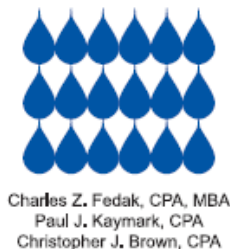
Notes to Required Supplementary Information

(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.

Report on Compliance and Internal Controls



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An Accountancy Corporation

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Independent Auditor's Report on Internal Controls 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 the basic financial statements of the Rancho Santa Fe Fire Protection District (District) as of and for the year ended June 30, 2012 and have issued our report thereon dated September 30, 2012. 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.

Internal Control Over Financial Reporting

In planning and performing our audits, we considered the District's internal control over financial reporting as a basis for designing our auditing procedures 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 over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over financial reporting.

A deficiency in internal control over financial reporting 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.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free of 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*.

This report is intended solely for the information and use of the Board of Directors and management and is not intended to be and should not be used by anyone other than these specified parties.

Charles Z. Fedak & Company CPAs - An Accountancy Corporation

Charles Z. Fedak & Company, CPA's – An Accountancy Corporation
Cypress, California
September 30, 2012

STAFF REPORT

NO. 12-21

TO: BOARD OF DIRECTORS
FROM: KARLENA RANNALS, ADMINISTRATIVE MANAGER
SUBJECT: DISTRICT REPRESENTATIVE; APPOINTMENTS
DATE: NOVEMBER 30, 2012



BACKGROUND

After each general election, the District must select its officers (President, Vice president, and Secretary/Clerk). At the same meeting, the Board of Directors typically reviews their committee assignments.

CURRENT SITUATION

The following Board members are assigned currently to the following boards or committees:

Board of Directors

North County Dispatch JPA – Jim Ashcraft (primary); Nancy C. Hillgren (alternate)

Advisory Board

County Service Area (CSA) – 17 – Tom Hickerson; Nancy C. Hillgren (alternate)

Ad Hoc Committee

Finance/Audit – Randy Malin, John Tanner

Staff Assigned: Karlana Rannals

Negotiations – Jim Ashcraft, Randy Malin

Staff Assigned: Fred Cox, Karlana Rannals

RECOMMENDATION

Review Board and committee assignments, select and appoint board members as appropriate.

STAFF REPORT

NO. 12-22

TO: BOARD OF DIRECTORS
FROM: KARLENA RANNALS, ADMINISTRATIVE MANAGER
SUBJECT: CY 2013 BOARD MEETING SCHEDULE
DATE: NOVEMBER 30, 2012



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 2013 and I have included the annual (or routine) agenda topics that the Board must act:

Meeting Dates – 2013	Annual Agenda Topic(s)
January 9	
February 13	
March 13 **	Adopt: Resolution to Participate in Fire Mitigation Fee Program (<i>must be adopted by April 15</i>)
April 10	
May 8	Select criteria to determine annual appropriations limit; Adopt resolution: Appropriations Limit Adopt resolution: Setting Benefit Charges
June 12	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 10	
August 14	
September 11	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 9	
November 13	
December 11	Oath of Office (<i>every election year – 2014</i>) Election of Officers (<i>every election year – 2014</i>)

** Possible scheduling conflict for staff